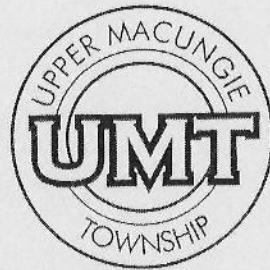


**UPPER MACUNGIE TOWNSHIP
8330 SCHANTZ ROAD
BREINIGSVILLE, PA 18031
(610) 395-4892**



**UPPER MACUNGIE TOWNSHIP
2012 BUDGET**

**DECEMBER 1, 2011
FINAL**

OFFICE COPY

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
TABLE OF CONTENTS**

<u>UPPER MACUNGIE TOWNSHIP / REFUSE & RECYCLING / AUTHORITY COMBINED 2012 BUDGET</u>		<u>PAGE</u>
Upper Macungie Township / Authority - Reserves Available		1
Upper Macungie Township / Authority - Revenues.....		2
Upper Macungie Township / Authority - Expenses		3
<u>UPPER MACUNGIE TOWNSHIP 2012 BUDGET</u>		
Upper Macungie Township Summary - Revenues		4
Upper Macungie Township Summary - Expenses.....		5
Upper Macungie Township - Revenues		6 - 9
Upper Macungie Township - Revenue Line Item Description		10 - 16
Upper Macungie Township - Expenses		17 - 24
Upper Macungie Township - Expenses Line Item Description		25 - 39
<u>UPPER MACUNGIE TOWNSHIP REFUSE AND RECYCLING 2012 BUDGET</u>		
Upper Macungie Township Refuse and Recycling Summary - Revenues		40
Upper Macungie Township Refuse and Recycling Summary - Expenses.....		41
Upper Macungie Township Refuse and Recycling - Revenues.....		42
Upper Macungie Township Refuse and Recycling - Revenue Line Item Description		43
Upper Macungie Township Refuse and Recycling - Expenses		44
Upper Macungie Township Refuse and Recycling - Expenses Line Item Description		45
<u>UPPER MACUNGIE TOWNSHIP AUTHORITY 2012 BUDGET</u>		
Upper Macungie Township Authority Summary - Sewer Revenues		46
Upper Macungie Township Authority Summary - Sewer Expenses		47
Upper Macungie Township Authority - Sewer Revenues		48
Upper Macungie Township Authority - Sewer Revenues Line Item Description		49 - 50
Upper Macungie Township Authority - Sewer Expenses		51 - 52
Upper Macungie Township Authority - Sewer Expenses Line Item Description		53 - 55
Upper Macungie Township Authority - Rate Calculations		56
<u>UPPER MACUNGIE TOWNSHIP 2012 BUDGET</u>		
Assessed Valuation / Tax Rates		57



UPPER MACUNGIE TOWNSHIP

**TOWNSHIP / REFUSE AND RECYCLING /
AUTHORITY**

COMBINED 2012 BUDGET

RESERVE FUNDS

**UPPER MACUNGIE TOWNSHIP / AUTHORITY
COMBINED 2012 BUDGET
RESERVE FUNDS**

CASH BASIS

RESERVES:

**2012 PROJECTED
BALANCE**

CAPITAL RESERVE FUND (1)	\$5,711,912
PARK RESERVE FUND (2)	\$937,200
SEWER RESERVE FUND (3)	\$1,594,700
STATE RESERVE FUND (4)	\$357,900
STORM WATER MAINTENANCE RESERVE FUND (5)	\$263,400
FIREMAN'S GRATITUDE RESERVE FUND (6)	\$84,800
TOTAL RESERVES AVAILABLE	\$8,949,912

1. **CAPITAL RESERVE FUND** - Regional Police Station \$2,100,000.
Total \$2,100,000
2. **PARK RESERVE FUND (RECREATION)** - \$200,000 balance owed on Lone Lane Park over the next 12 months, \$50,000 upgrades to Shellhammer 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 2012 BUDGET
REVENUES**

CASH BASIS

REVENUES:

REFUSE AND RECYCLING REVENUE	\$2,190,000
SEWER RENTALS, FEES & OTHER REVENUE	\$5,761,000
REAL ESTATE TAXES, TRANSFER TAXES AND EARNED INCOME TAX	\$7,999,000
TOTAL REFUSE AND RECYCLING, SEWER AND TAXES	\$15,950,000

OTHER REVENUES:

PERMITS	\$2,000
FINES & FORFEITURES	\$135,000
INTEREST, RENTS & ROYALTIES	\$607,000
INTERGOVERNMENTAL REVENUE	\$918,000
ESCROW	\$631,000
SERVICE CHARGES ADMINISTRATION	\$460,900
PARK FEES	\$24,000
MISCELLANEOUS REVENUES	\$4,100
INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$624,500
INTERFUND OPERATING TRANSFER	\$2,787,000
SHORT TERM DEBT	\$153,500
TOTAL OTHER REVENUES	\$6,347,000
TOTAL FUNDS AVAILABLE	\$22,297,000
TOTAL RESERVES	\$8,949,912
TOTAL RESOURCES AVAILABLE	\$31,246,912

**UPPER MACUNGIE TOWNSHIP /
REFUSE AND RECYCLING / AUTHORITY
COMBINED 2012 BUDGET
EXPENSES**

CASH BASIS

EXPENSES:

GENERAL GOVERNMENT ADMINISTRATION	\$12,200
FINANCIAL ADMINISTRATION	\$794,800
TAX COLLECTOR	\$308,100
LEGAL EXPENSES	\$163,000
CLERICAL SERVICES	\$393,000
INSURANCE BENEFITS	\$487,600
ACCOUNTING / ACTUARIAL	\$30,000
ENGINEERING	\$900,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$122,800
POLICE DEPARTMENT	\$5,174,400
FIRE DEPARTMENT	\$672,200
PLANNING / ZONING	\$335,600
SANITATION	\$472,500
REFUSE AND RECYCLING EXPENSES	\$2,190,000
LEAF COLLECTION / COMPOSTING	\$15,000
PUBLIC WORKS	\$881,900
SNOW AND ICE REMOVAL	\$66,000
TRAFFIC SIGNALS & STREET SIGNS	\$116,000
STREET / ROAD MAINTENANCE	\$632,300
PARKS	\$966,200
MISCELLANEOUS	\$13,600
CIVIL	\$51,500
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$1,737,300
SEWER REVENUE / EXPENSES	\$5,761,000
TOTAL EXPENSES	\$22,297,000
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/2012	\$0
TOTAL RESERVES	\$8,949,912
TOTAL EXPENSES, RESERVES AND INVESTMENTS	\$31,246,912



UPPER MACUNGIE TOWNSHIP

2012 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET SUMMARY
TOWNSHIP REVENUES**

CASH BASIS

REVENUES:

TAXES:

REAL ESTATE TAXES, TRANSFER TAXES AND EARNED INCOME TAXES	\$7,999,000
TOTAL TAXES	\$7,999,000

OTHER REVENUES:

PERMITS	\$2,000
FINES & FORFEITURES	\$135,000
INTEREST, RENTS & ROYALTIES	\$607,000
INTERGOVERNMENTAL REVENUE	\$918,000
ESCROW	\$631,000
SERVICE CHARGES ADMINISTRATION	\$460,900
PARK FEES	\$24,000
MISCELLANEOUS REVENUES	\$4,100
INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$624,500
INTERFUND OPERATING TRANSFER REFUSE / RECYCLE	\$2,190,000
INTERFUND OPERATING TRANSFER	\$2,787,000
SHORT TERM DEBT / REFUNDS / REIMBURSEMENTS	\$153,500
TOTAL OTHER REVENUES	\$8,537,000

TOTAL FUNDS AVAILABLE	\$16,536,000
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TOTAL RESOURCES AVAILABLE	\$16,536,000
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**UPPER MACUNGIE TOWNSHIP
2012 BUDGET SUMMARY
TOWNSHIP EXPENSES**

CASH BASIS

EXPENSES:

GENERAL GOVERNMENT ADMINISTRATION	\$12,200
FINANCIAL ADMINISTRATION	\$794,800
TAX COLLECTOR	\$308,100
LEGAL EXPENSES	\$163,000
CLERICAL SERVICES	\$393,000
INSURANCE BENEFITS	\$487,600
ACCOUNTING / ACTUARIAL	\$30,000
ENGINEERING	\$900,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$122,800
POLICE DEPARTMENT	\$5,174,400
FIRE DEPARTMENT	\$672,200
PLANNING / ZONING	\$335,600
SANITATION	\$472,500
REFUSE / RECYCLING	\$2,190,000
LEAF COLLECTION / COMPOSTING	\$15,000
PUBLIC WORKS	\$881,900
SNOW AND ICE REMOVAL	\$66,000
TRAFFIC SIGNALS & STREET SIGNS	\$116,000
STREET / ROAD MAINTENANCE	\$632,300
PARKS	\$966,200
MISCELLANEOUS	\$13,600
CIVIL	\$51,500
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$1,737,300
TOTAL EXPENSES	\$16,536,000
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/2011	\$0



UPPER MACUNGIE TOWNSHIP

2012 BUDGET REVENUES

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
REVENUES**

CASH BASIS

	2012 BUDGET	2011 BUDGET	2011 PROJECTED YEAR END
<u>REAL ESTATE TAXES:</u>			
301.100 REAL ESTATE TAXES - CURRENT YEAR	\$2,221,700	\$2,231,600	\$2,212,800
301.110 FIRE HYDRANT TAXES - CURRENT YEAR	\$271,000	\$275,000	\$271,500
301.120 STREET LIGHT TAXES - CURRENT YEAR	\$64,000	\$65,000	\$64,200
301.200 REAL ESTATE TAXES - TAX CLAIM BUREAU (PRIOR YEAR)	\$18,000	\$17,000	\$17,800
301.210 FIRE HYDRANT TAXES - PRIOR YEAR	\$100	\$200	\$100
301.220 STREET LIGHT TAXES - PRIOR YEAR	\$200	\$800	\$100
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$4,300	\$5,000	\$4,300
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$1,700	\$500	\$2,300
310.100 REAL ESTATE TRANSFER TAX	\$900,000	\$1,100,000	\$820,000
310.200 EARNED INCOME TAX	\$2,800,000	\$2,200,000	\$2,800,000
310.210 EARNED INCOME TAX - PRIOR	\$810,000	\$900,000	\$813,000
310.211 LOCAL SERVICES TAX	\$670,000	\$0	\$655,000
310.212 LOCAL SERVICES PRIOR YEAR	\$238,000	\$0	\$289,000
310.213 TAXES PAID UNDER PROTEST	\$0	\$0	\$0
TOTAL REAL ESTATE TAXES	\$7,999,000	\$6,795,100	\$7,950,100

PERMITS:

321.900 MOVING PERMITS	\$400	\$600	\$400
322.830 ROAD OCCUPANCY PERMITS	\$1,600	\$500	\$1,800
TOTAL PERMITS	\$2,000	\$1,100	\$2,200

FINES AND FORFEITURES:

331.120 FINES - NON -TRAFFIC VIOLATIONS	\$13,000	\$17,000	\$11,300
331.130 MAGISTRATE	\$110,000	\$90,000	\$109,000
331.140 SEMI-ANNUAL STATE POLICE FINES	\$12,000	\$12,000	\$21,000
TOTAL FINES AND FORFEITURES	\$135,000	\$119,000	\$141,300

INTEREST, RENTS AND ROYALTIES:

340.120 BEGINNING CASH BALANCE/INVESTMENTS	\$250,000	\$250,000	
341.010 INTEREST ON INVESTMENTS	\$1,000	\$2,000	\$800
342.020 RENT OF STATE POLICE BUILDING	\$334,000	\$245,000	\$188,200
342.100 RENTAL ON LAND	\$22,000	\$19,700	\$21,100
TOTAL INTEREST, RENTS & ROYALTIES	\$607,000	\$516,700	\$210,100

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
REVENUES**

CASH BASIS

	2012 BUDGET	2011 BUDGET	2011 PROJECTED YEAR END
<u>INTERGOVERNMENTAL REVENUES:</u>			
355.010 PUBLIC UTILITY REALTY TAX	\$9,000	\$9,000	\$9,000
355.080 RETAIL LIQUOR LICENSES	\$6,200	\$6,700	\$6,100
355.130 VOLUNTEER FIRE RELIEF AID	\$401,800	\$230,500	\$230,500
355.140 MUNICIPAL PENSION - STATE AID	\$220,700	\$116,400	\$116,400
355.145 REGIONAL POLICE - STATE AID	\$251,000	\$145,100	\$145,100
355.150 SNOW REMOVAL - PENNDOT ROADS	\$4,300	\$10,600	\$0
355.160 REIMBURSEMENT FROM REGIONAL POLICE	\$25,000	\$24,000	\$24,900
TOTAL INTERGOVERNMENTAL REVENUES	\$918,000	\$542,300	\$532,000

ESCROW:

357.080 THIRD PARTY BILLING - ESCROW PAYMENTS	\$600,000	\$500,000	\$524,800
357.082 ADMINISTRATION FEES FROM ESCROWS	\$30,000	\$25,000	\$26,200
357.083 CLOSED ESCROW ACCOUNTS	\$1,000	\$3,000	\$46,700
357.084 ROUTE 100 WIDENING PROJECT	\$0	\$0	\$0
TOTAL ESCROW	\$631,000	\$528,000	\$597,700

SERVICE CHARGES/ADMINISTRATION:

361.030 ZONING APPEALS	\$9,000	\$5,000	\$11,100
361.031 USE REVIEW FEES	\$800	\$2,000	\$800
361.033 BOUNDARY UPGRADE FEES	\$100	\$100	\$19,100
362.110 SALE OF BOOKS / MAPS / ORDINANCES / ETC.	\$700	\$400	\$900
362.201 FIRE SAFETY INSPECTIONS - ANNUAL	\$200,000	\$112,000	\$117,600
362.202 OPERATIONAL PERMITS - ANNUAL	\$200	\$200	\$300
362.410 BUILDING PERMITS	\$95,000	\$280,000	\$330,000
362.420 ELECTRICAL PERMITS	\$79,000	\$85,000	\$117,700
362.430 PLUMBING PERMITS	\$43,000	\$50,000	\$60,200
362.440 SEO PERMITS AND PROBES	\$2,000	\$2,000	\$2,100
362.450 GRADING PERMIT	\$19,000	\$25,000	\$19,600
362.451 RE-INSPECTION FEES	\$12,000	\$18,000	\$12,200
362.452 PLANNING SUBMISSION FEES	\$100	\$200	\$0
TOTAL SERVICE CHARGES/ADMINISTRATION	\$460,900	\$579,900	\$691,600

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
REVENUES**

CASH BASIS

	<u>2012</u> <u>BUDGET</u>	<u>2011</u> <u>BUDGET</u>	<u>2011</u> <u>PROJECTED</u> <u>YEAR END</u>
<u>INTERFUND OPERATING TRANSFER</u>			
392.010 TRANSFER FROM CAPITAL RESERVE ACCOUNT	\$2,200,000	\$1,340,000	\$1,340,000
392.012 TRANSFER FROM RECREATION FUND	\$500,000	\$470,000	\$523,400
392.013 TRANSFER FROM FIREMAN'S GRATUITY FUND	\$87,000	\$73,000	\$73,000
392.014 TRANSFER FROM LOCAL SERVICE TAX ACCOUNT	\$0	\$900,000	\$0
TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING	\$2,787,000	\$2,783,000	\$1,936,400
<u>SHORT TERM DEBT:</u>			
394.100 REFUND OF INSURANCE - MEDICAL PAYMENTS RETIREES	\$6,000	\$24,000	\$6,400
394.200 REIMBURSEMENTS TO TOWNSHIP	\$147,500	\$60,500	\$977,700
TOTAL SHORT TERM DEBT	\$153,500	\$84,500	\$984,100
TOTAL REVENUES	\$16,536,000	\$14,775,200	\$15,866,400



UPPER MACUNGIE TOWNSHIP

2012 BUDGET

REVENUE LINE ITEM DESCRIPTIONS

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2012

REAL ESTATE TAXES

301.100	REAL ESTATE TAXES - Current Year - The <2012> property assessment for Upper Macungie Township, as calculated by Lehigh County, is \$1,158,745,950 at 95% collection rate and mileage of 2.0 this year's figure will be	\$2,221,700
301.110	FIRE HYDRANT TAXES - Current Year - Any persons whose property is within 800 feet of a fire hydrant is charged a fire hydrant tax. Based on the past four (4) years, it has been determined that this year's figure will be	\$271,000
301.120	STREET LIGHT TAXES - Current Year - Any persons whose property is within two hundred fifty feet of a street light is charged a street light tax. Based on the past four (4) years, it has been determined that this year's figure will be	\$64,000
301.200	REAL ESTATE TAXES - Tax Claim Bureau - This is money collected by the Lehigh County Tax Claim Bureau that the Township receives on a monthly basis. Again, taking the past four (4) years, it has been determined that this year's figure will be	\$18,000
301.210	FIRE HYDRANT TAXES - Prior Year - This revenue item is money collected by the tax collector for the previous year, prior to it going to the Tax Claim Bureau. Based on the past four (4) years, it has been determined that this year's figure will be	\$100
301.220	STREET LIGHT TAXES - Prior Year - This revenue item is money collected by the tax collector for the previous year, prior to it going to the Tax Claim Bureau. Based on the past four (4) years, it has been determined that this year's figure will be	\$200
301.600	REAL ESTATE TAXES - Interim Current - Interim taxes are those taxes that are assessed by the Lehigh County Tax Bureau during the current year for new construction, additions, etc. Based on the past four (4) years, it has been determined that this year's figure will be	\$4,300
301.700	REAL ESTATE TAXES - Interim Prior - This revenue item is money collected by the tax Collector for the previous year, prior to it going to the Tax Claim Bureau. Based on the past four (4) years, it has been determined that this year's figure will be	\$1,700
310.100	REAL ESTATE TRANSFER TAX - 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	\$900,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2012

REAL ESTATE TAXES (Con't.)

310.200	EARNED INCOME TAX - The Earned Income Tax is collected from any Township resident at a rate of 1% of their wages, which is divided equally with the Township and Parkland School District. The revenue generated by the Earned Income Tax will be	\$2,800,000
310.210	EARNED INCOME TAX - Prior - This revenue item is money collected by the township for the previous year. Based on the past four (4) years, it has been determined that this year's figure will be	\$810,000
310.211	LOCAL SERVICES TAX - Local Services Tax is collected by the Parkland Tax Office and is distributed quarterly to the Township. (This tax replaces Occupational Privilege Tax).	\$670,000
310.212	LOCAL SERVICES PRIOR YEAR - This revenue item is collected by the Parkland Tax Office for the previous year's Forth Quarter.	\$238,000
310.213	TAXES PAID UNDER PROTEST - Reserve for taxes paid under protest.	\$0

PERMITS

321.900	MOVING PERMITS - A fee is charged for residents moving in, out or within the Township. It is estimated the Township will receive	\$400
322.830	ROAD OCCUPANCY PERMITS - Whenever someone opens a road for the purpose of putting in utilities, or for any other purpose, a fee is charged. It is estimated the Township will receive	\$1,600

FINES AND FORFEITURES

331.120	FINES - NON-TRAFFIC VIOLATIONS - These fines are for individuals who violate laws such as disorderly conduct, littering, underage drinking, criminal mischief, etc. It is estimated the Township will receive	\$1,300
331.130	MAGISTRATE -These fines are for individuals who violate laws such as disorderly conduct, littering, underage drinking, criminal mischief, etc. It is estimated the Township will receive	\$110,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2012

FINES AND FORFEITURES (Con't)

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

340.120	BEGINNING CASH BALANCE / INVESTMENTS - Estimated funds available as of January 1, 2012.	\$250,000
341.010	INTEREST ON INVESTMENTS - Interest estimated to be earned this year will be	\$1,000
342.020	RENT OF STATE POLICE BUILDING - Rental of the State Police building to the Commonwealth of Pennsylvania. It is estimated the Township will receive	\$334,000
342.100	RENTAL OF LAND - The Township has land and office space which is rented out. It is estimated the Township will receive	\$22,000

INTERGOVERNMENTAL REVENUE

355.010	PUBLIC UTILITY REALTY TAX - The Township receives money from those public utilities who have buildings or land located within the Township. It is estimated the Township will receive	\$9,000
355.080	RETAIL LIQUOR LICENSES - The Township receives a fee for the thirteen (13) establishments located within the Township that dispense liquor. The estimate for this revenue line item is	\$6,200
355.130	VOLUNTEER FIRE RELIEF AID - The Township receives revenue from the state that goes directly to the Fireman's Relief Association. The estimated revenue will be	\$401,800
355.140	MUNICIPAL PENSION - State Aid - The Township receives money from the state to defray the nonuniform pension plans. The estimated revenue will be	\$220,700
355.145	REGIONAL POLICE FORCE - STATE AID - Township receives revenue from the state which goes directly to the Regional Police Department.	\$251,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2012

INTERGOVERNMENTAL REVENUE (Con't)

355.150	SNOW REMOVAL - PENNDOT ROADS - The Township removes snow from several PENNDOT roads. The estimated revenue will be	\$4,300
355.160	REIMBURSEMENT FROM REGIONAL POLICE - These are expense reimbursements from the Regional Police which are paid by the Township. This estimated revenue will be	\$25,000

ESCROW

357.080	THIRD PARTY BILLING-ESCROW PAYMENTS - These fees paid by developers for Keystone Consulting Engineers to review plans and inspect developments. The estimated income will be	\$600,000
357.082	ADMINISTRATION FEES FROM DEVELOPER'S ESCROW ACCOUNTS - Fees paid by developers for the distribution and creation of third party billing.	\$30,000
357.083	CLOSED ESCROW ACCOUNTS - Funds from closed Escrow Accounts transferred to General Account, to refund to the developers and owners.	\$1,000
357.084	ROUTE 100 WIDENING PROJECT - Fees paid by developers/companies for various engineering bills for the Route 100 project will be	\$0

SERVICE CHARGES / ADMINISTRATION

361.030	ZONING APPEALS - These are fees for the Zoning Hearing Board for appeals and Zoning permits. The estimated income will be	\$9,000
361.031	USE REVIEW FEES - Fees charged by the Township to review plans submitted to the Planning Commission. The estimated income will be	\$800
361.033	BOUNDARY UPGRADE FEES - Fees paid by developers to upgrade the surrounding roadways adjacent to their property. The estimated income will be	\$100
362.110	SALE OF BOOKS, MAPS, ORDINANCES ETC. - The Township charges for a copy of the Books, Maps and Zoning Ordinance. It is estimated the Township will receive	\$700
362.201	FIRE SAFETY INSPECTIONS ANNUAL - Yearly fees charged for Commercial Fire Safety Inspections.	\$200,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2012

SERVICE CHARGES / ADMINISTRATION (Con't)

362.202	OPERATIONAL PERMITS ANNUAL - 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	BUILDING PERMITS - The anticipated revenue for building permits will be	\$95,000
362.420	ELECTRICAL PERMITS - The anticipated revenue for electrical permits will be	\$79,000
362.430	PLUMBING PERMITS - The anticipated revenue for plumbing permits will be	\$43,000
362.440	SEO PERMITS AND PROBES - The anticipated revenue for SEO permits and probes will be	\$2,000
362.450	GRADING PERMITS- The anticipated income from grading permits for this year will be	\$19,000
362.451	RE-INSPECTION FEES - Fees for re-inspections will be	\$12,000
362.452	PLANNING SUBMISSION FEES - The anticipated revenue for planning	\$100

PARK FEES

367.900	PAVILION RENTALS - 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	MISCELLANEOUS REVENUES - Any revenue unexpected that does not fit into preceding account numbers. The estimated income will be	\$100
380.101	DISCOUNT AMUSEMENT TICKETS - The sale of amusement park tickets at a discounted rate.	\$4,000
380.102	REVENUE FROM SHELLHAMER PROPERTY - Revenue received from the Shellhamer auction.	\$0

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2012

INTERFUND OPERATING TRANSFER SEWER DEPARTMENT

392.008	TRANSFER FROM SEWER FUND - Salaries / Wages - Salaries and wages for all sewer authority employees are paid through the payroll account. This is a transfer from the sewer authority to the Township. The estimated transfer for this year will be	\$472,500
392.009	TRANSFER FROM SEWER FUND - Materials - This is a transfer from the sewer authority to the Township for materials bought through the Township. The estimated transfer for this year will be	\$22,000
392.011	TRANSFER FROM SEWER FUNDS - Benefits - This transfer is for the benefit the Township pays for the sewer authority employees. The estimated transfer will be	\$130,000

INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING DEPARTMENT

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

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2012

INTERFUND OPERATING TRANSFER

392.010	TRANSFER FROM CAPITAL RESERVE ACCOUNT - Transfers from any Capital funds, such as, the Capital Reserve Account to supplement the General Fund.	\$2,200,000
392.012	TRANSFER FROM RECREATIONAL FUND - Transfers made from the Township Park Recreational Fund to supplement the General Fund, for payments made to purchase park land.	\$500,000
392.013	TRANSFER FROM FIREMAN'S GRATUITY FUND - Transfers made from the Gratuity Fund account to the General Fund for payment to Volunteer Firemen (\$5.00 a call) and various Township Fire Stations functions.	\$87,000
392.014	TRANSFER FROM LOCAL SERVICE TAX ACCOUNT - Transfers made from the Local Service Tax account to supplement the General Funds.	\$0

SHORT TERM DEBT

394.100	REFUND OF INSURANCE - MEDICAL PAYMENTS RETIREES - Retired employees have the option to participate in the health plan of Upper Macungie Township, by paying their monthly premium. The estimated refund will be	\$6,000
394.200	REIMBURSEMENTS TO TOWNSHIP - Monies reimbursed to the Township for insurance refunds, insurance claims for Township property damage and Cobra payments.	\$147,500



UPPER MACUNGIE TOWNSHIP

2012 BUDGET EXPENSES

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
EXPENSES**

CASH BASIS

	2012 BUDGET	2011 BUDGET	2011 PROJECTED YEAR END
<u>GENERAL GOVERNMENT ADMINISTRATION:</u>			
400.113 SALARIES ELECTED OFFICIALS- MEETINGS	\$9,700	\$9,700	\$9,700
400.460 SEMINARS / CONFERENCES	\$1,000	\$2,000	\$700
400.461 SUBSCRIPTIONS / MEMBERSHIPS	\$1,500	\$1,200	\$1,400
TOTAL GENERAL GOVERNMENT ADMINISTRATION	\$12,200	\$12,900	\$11,800

FINANCIAL ADMINISTRATION:

402.120 SALARY	\$62,900	\$61,700	\$61,700
402.156 HEALTH INSURANCE BC/BS- ALL EMPLOYEES	\$664,600	\$630,100	\$586,800
402.158 LIFE INSURANCE- ALL EMPLOYEES	\$26,000	\$27,000	\$25,700
402.163 DEFERRED COMPENSATION- ALL EMPLOYEES	\$25,000	\$24,000	\$26,100
402.300 BANK CHARGES	\$100	\$100	\$100
402.460 SEMINARS / CONFERENCES / TRAINING	\$200	\$200	\$0
402.461 EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS	\$16,000	\$1,800	\$15,900
TOTAL FINANCIAL ADMINISTRATION	\$794,800	\$744,900	\$716,300

TAX COLLECTOR:

403.114 SALARY	\$12,000	\$12,000	\$12,000
403.220 OPERATING EXPENSES- OFFICE SUPPLIES	\$100	\$100	\$100
403.310 POSTAGE AND BILL PRINTING	\$8,000	\$8,000	\$8,600
403.510 PRIOR YEAR TAX REFUNDS	\$15,000	\$30,000	\$20,700
403.600 HYDRANT TAX PAYMENT	\$130,000	\$160,000	\$130,000
403.610 STREET LIGHT TAX PAYMENT	\$143,000	\$150,000	\$142,600
TOTAL TAX COLLECTOR	\$308,100	\$360,100	\$314,000

LEGAL EXPENSES:

404.314 LEGAL SERVICES - SCHANTZ LAW OFFICES	\$125,000	\$130,000	\$123,900
404.315 LEGAL SERVICES - REIMBURSABLES	\$38,000	\$25,000	\$38,500
TOTAL LEGAL EXPENSES	\$163,000	\$155,000	\$162,400

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
EXPENSES**

CASH BASIS

2012 2011 2011
**BUDGET BUDGET PROJECTED
YEAR END**

CLERICAL SERVICES:

405.140 SALARIES / WAGES	\$285,300	\$238,000	\$242,700
405.210 OFFICE SUPPLIES	\$23,000	\$28,000	\$22,800
405.213 MINOR EQUIPMENT PURCHASES	\$0	\$500	\$0
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$4,700	\$4,700	\$4,700
405.325 POSTAGE	\$22,000	\$22,000	\$21,800
405.331 TRANSPORTATION / MILEAGE	\$7,000	\$10,000	\$9,400
405.341 ADVERTISING	\$6,000	\$6,000	\$7,100
405.342 PRINTING	\$6,000	\$7,000	\$6,100
405.441 AD COMPUTER	\$4,000	\$4,000	\$3,600
405.480 MANAGEMENT CONSULTING SERVICES	\$18,000	\$25,000	\$20,100
405.701 COMPUTER UPGRADE AND NEW COMPUTERS	\$15,000	\$2,000	\$0
405.702 COMPUTER EXPENSE AND WEBSITE UPDATES	\$2,000	\$12,000	\$2,000
TOTAL CLERICAL SERVICES	\$393,000	\$359,200	\$340,300

INSURANCE BENEFITS:

406.154 WORKMAN'S COMPENSATION INSURANCE	\$80,400	\$75,000	\$76,600
406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES	\$308,300	\$297,400	\$297,400
406.351 UMBRELLA INSURANCE- LIABILITY	\$26,900	\$16,000	\$20,100
406.355 COMMERCIAL PACKAGE POLICY	\$72,000	\$65,000	\$78,200
TOTAL INSURANCE BENEFITS	\$487,600	\$453,400	\$472,300

ACCOUNTING / ACTUARIAL:

407.311 AUDITING SERVICES	\$25,000	\$25,000	\$25,000
407.316 ACTUARIAL SERVICES	\$5,000	\$5,000	\$4,800
TOTAL ACCOUNTING / ACTUARIAL	\$30,000	\$30,000	\$29,800

ENGINEERING:

408.311 TOWNSHIP ENGINEERING SERVICES	\$300,000	\$300,000	\$329,600
408.315 ESCROW - ENGINEERING FEES	\$600,000	\$500,000	\$966,900
TOTAL ENGINEERING	\$900,000	\$800,000	\$1,296,500

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
EXPENSES**

CASH BASIS

	2012 BUDGET	2011 BUDGET	2011 PROJECTED YEAR END
<u>GENERAL GOVERNMENT OPERATING EXPENSES:</u>			
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$4,200	\$4,500	\$4,200
409.321 TELEPHONE	\$31,000	\$28,000	\$31,400
409.361 ELECTRICITY	\$39,000	\$29,000	\$39,800
409.362 HEAT	\$6,000	\$12,000	\$5,400
409.363 WATER	\$600	\$600	\$600
409.364 SEWER	\$2,000	\$2,000	\$2,100
409.373 MAINTENANCE / REPAIR BUILDINGS	\$40,000	\$40,000	\$103,700
TOTAL GENERAL GOVERNMENT OPERATING EXPENSES	\$122,800	\$116,100	\$187,200

TOTAL DEPARTMENT	\$3,211,500	\$3,031,600	\$3,530,600
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POLICE DEPARTMENT:

410.110 STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING	\$15,000	\$15,000	\$64,900
410.111 STATE POLICE - RENOVATIONS TO BUILDING	\$0	\$940,000	\$939,900
410.120 REGIONAL POLICE DEPARTMENT	\$2,827,200	\$2,640,400	\$2,609,000
410.130 REGIONAL POLICE - REPAIRS & MAINTENANCE TO BUILDING	\$0	\$11,000	\$4,600
410.131 REGIONAL POLICE - VEHICLES, EQUIPMENT AND FURNITURE	\$132,200	\$0	\$74,800
410.132 REGIONAL POLICE - CONSTRUCTION DEBT SERV & DESIGN	\$2,100,000	\$216,000	\$189,900
410.133 REGIONAL POLICE - LEGAL AND CONSULTING	\$100,000	\$0	\$0
TOTAL POLICE DEPARTMENT	\$5,174,400	\$3,822,400	\$3,883,100

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
EXPENSES**

CASH BASIS

	2012 <u>BUDGET</u>	2011 <u>BUDGET</u>	2011 <u>PROJECTED YEAR END</u>
<u>FIRE DEPARTMENT:</u>			
411.131 SALARIES / WAGES	\$202,200	\$198,300	\$200,400
411.134 OPERATING SUPPLIES	\$26,000	\$26,000	\$23,000
411.135 COMPUTER SOFTWARE AND HARDWARE	\$8,000	\$8,000	\$2,100
411.136 CUSTODIAL SUPPLIES	\$2,000	\$2,000	\$1,700
411.137 INSURANCE FIRE STATIONS #8, #25, AND #56	\$36,000	\$36,000	\$12,600
411.249 VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56	\$22,000	\$22,000	\$17,400
411.250 VEHICLE MAINTENANCE - FOGELSVILLE #8	\$30,000	\$30,000	\$64,300
411.251 VEHICLE MAINTENANCE - TREXLERTOWN #25	\$30,000	\$30,000	\$27,500
411.252 MEDICAL BILLS - TREXLERTOWN - #25	\$200	\$200	\$0
411.253 MEDICAL BILLS - FOGELSVILLE #8	\$200	\$200	\$0
411.254 MEDICAL BILLS - UPPER MACUNGIE TOWNSHIP #56	\$200	\$200	\$0
411.255 UNIFORMS	\$4,000	\$4,000	\$2,200
411.256 EQUIPMENT PURCHASE	\$80,000	\$85,000	\$0
411.257 MAINTENANCE / REPAIRS / TESTING EQUIPMENT	\$11,000	\$9,000	\$0
411.258 OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT	\$5,000	\$5,300	\$0
411.259 ELECTRIC - FIRE STATIONS #8, #25 AND #56	\$34,000	\$32,500	\$38,800
411.260 TRAINING / SEMINARS / DUES / EMERGENCY MGMT CERT	\$8,000	\$8,000	\$6,900
411.354 VOLUNTEER FIREMEN REINBURSEMENTS	\$87,000	\$73,000	\$73,000
411.700 FIRE TRUCK PURCHASE	\$0	\$415,000	\$410,000
411.710 EXHAUST SYSTEM / BUILDING REPAIRS & MAINT #8,#258	\$30,000	\$30,000	\$61,700
411.711 HEAT - FIRE STATIONS #8, #25 AND #56	\$41,000	\$41,000	\$36,900
411.712 TELEPHONE SERVICE - FIRE STATIONS #8, #25, AND #56	\$8,500	\$7,500	\$5,400
411.713 WATER - FIRE STATIONS #8, #25 AND #56	\$2,600	\$2,600	\$2,700
411.714 TRASH HAULING - FIRE STATIONS #8, #25 AND #56	\$3,000	\$3,500	\$2,900
411.715 SEWER - FIRE STATION #8, #25 AND #56	\$1,300	\$1,100	\$0
TOTAL FIRE DEPARTMENT	\$672,200	\$1,070,400	\$989,500

PLANNING / ZONING:

414.120 SALARIES / WAGES	\$262,100	\$316,500	\$303,500
414.140 ZONING HEARING BOARD EXPENSES	\$1,500	\$1,500	\$1,500
414.210 PLANNING / ZONING SUPPLIES	\$3,000	\$2,500	\$5,500
414.313 VEHICLE REPAIRS & MAINTENANCE	\$1,000	\$1,000	\$1,000
414.314 ZONING BOARD LEGAL SERVICES	\$18,000	\$16,000	\$17,600
414.316 STENOGRAPHER	\$6,000	\$6,000	\$5,300
414.341 ADVERTISING	\$2,000	\$1,500	\$1,800
414.420 RENT OF INSPECTORS	\$34,000	\$25,000	\$54,600
414.460 MEMBERSHIP DUES - TRAINING & CONFERENCES	\$8,000	\$8,000	\$7,900
414.461 BUILDING INSPECTORS VEHICLES	\$0	\$0	\$0
TOTAL PLANNING / ZONING	\$335,600	\$378,000	\$398,700

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
EXPENSES**

CASH BASIS

	2012 BUDGET	2011 BUDGET	2011 PROJECTED YEAR END
<u>SANITATION:</u>			
426.140 SALARIES & WAGES - SEWER	\$472,500	\$447,700	\$468,900
426.150 BENEFITS	\$0	\$138,800	\$0
TOTAL SANITATION	\$472,500	\$586,500	\$468,900

REFUSE / RECYCLING:

427.008 WAGES / SALARIES	\$66,000	\$66,000	\$60,800
427.009 DEFERRED COMPENSATION	\$2,500	\$2,500	\$2,100
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$5,000	\$5,000	\$0
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$29,000	\$29,000	\$29,500
427.012 PRINTING	\$2,000	\$2,000	\$0
427.013 POSTAGE	\$5,500	\$5,500	\$0
427.014 LEGAL FEES	\$1,000	\$1,000	\$0
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$14,000	\$14,000	\$1,800
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$2,065,000	\$2,065,000	\$2,086,600
TOTAL REFUSE / RECYCLING	\$2,190,000	\$2,190,000	\$2,180,800

PUBLIC WORKS DEPARTMENT

LEAF COLLECTION / COMPOSTING:

427.700 COMPOST EQUIPMENT REPAIR & MAINTENANCE	\$15,000	\$9,000	\$16,400
TOTAL LEAF COLLECTION / COMPOSTING	\$15,000	\$9,000	\$16,400

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
EXPENSES**

CASH BASIS

	2012 <u>BUDGET</u>	2011 <u>BUDGET</u>	2011 <u>PROJECTED YEAR END</u>
<u>STREET / ROAD MAINTENANCE:</u>			
438.245 ASPHALT PATCHING MATERIALS	\$150,000	\$100,000	\$145,500
438.247 STORM SEWER MATERIALS	\$8,000	\$8,000	\$3,800
438.249 STREET PAINTING MATERIALS	\$45,000	\$45,000	\$45,000
438.250 WEED SPRAYING	\$2,500	\$2,500	\$2,500
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$2,000	\$3,000	\$1,600
438.371 PENNDOT INSPECTIONS	\$300	\$0	\$0
438.374 VEHICLE PARTS	\$30,000	\$30,000	\$28,500
439.245 CURB MECHANIZED PAVING	\$500	\$500	\$0
439.375 GUARDRAILS	\$25,000	\$10,000	\$1,000
439.376 BUS STOP SHELTERS	\$0	\$16,000	\$0
439.606 STREET RESURFACING & OVERLAY	\$200,000	\$100,000	\$0
439.607 UPGRADE OF ROUTES 100 AND TILGHMAN STREET	\$0	\$224,000	\$398,600
439.790 REPLACEMENT OF VEHICLES 350 PICK-UP AND 550 TRUCK	\$79,000	\$141,800	\$98,000
439.791 REPLACEMENT OF A SNOW PLOW AND SALT BOX	\$0	\$0	\$8,900
439.792 BRIDGE WORK (HAASADAHL)	\$50,000	\$0	\$0
439.793 PURCHASE OF MOWER AND SWITCH BODY	\$40,000	\$0	\$0
TOTAL STREET / ROAD MAINTENANCE	\$632,300	\$680,800	\$733,400
<u>PARKS:</u>			
454.121 SALARIES / WAGES INCLUDING ALL PART-TIME	\$272,500	\$226,300	\$277,200
454.131 SEASONAL MAINTENANCE	\$30,000	\$30,000	\$23,000
454.143 DISPATCH ANSWERING SERVICE	\$1,200	\$1,000	\$1,200
454.220 SUPPLIES / GENERAL EQUIPMENT	\$4,000	\$4,000	\$2,600
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$17,000	\$17,000	\$3,800
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$7,500	\$10,000	\$7,400
454.361 ELECTRIC FOR PARK FACILITIES	\$12,000	\$15,000	\$11,900
454.375 GENERAL MAINTENANCE	\$4,000	\$6,500	\$4,000
454.455 WEED SPRAYING	\$4,000	\$5,000	\$3,200
454.600 MAINTENANCE - OTHER PARKS & RETENTION PONDS	\$8,000	\$15,000	\$4,800
454.610 RUPPSVILLE AND GRANGE ROAD PARK	\$200,000	\$145,000	\$87,000
454.620 UPPER MACUNGIE PARK	\$10,000	\$10,000	\$2,500
454.630 RICKY PARK	\$4,000	\$5,000	\$3,600
454.640 LONE LANE PARK	\$10,000	\$10,000	\$46,500
454.650 BREINIGSVILLE PARK	\$15,000	\$15,000	\$8,200
454.722 PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF	\$100,000	\$100,000	\$44,300
454.723 SHELLHAMER PROPERTY	\$60,000	\$50,000	\$99,100
454.724 ELECTRIC FOR SHELLHAMER PROPERTY	\$7,000	\$5,000	\$5,200
454.725 LONE LANE PAYMENTS	\$200,000	\$300,000	\$300,000
TOTAL PARKS	\$966,200	\$969,800	\$935,500
TOTAL PUBLIC WORKS DEPARTMENT	\$2,677,400	\$3,085,200	\$3,196,500

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
EXPENSES**

CASH BASIS

	2012 <u>BUDGET</u>	2011 <u>BUDGET</u>	2011 <u>PROJECTED YEAR END</u>
<u>MISCELLANEOUS:</u>			
456.500 MISC. DONATIONS BY TOWNSHIP	\$1,000	\$1,000	\$0
456.501 REFUNDS PAID BY THE TOWNSHIP	\$1,000	\$1,000	\$1,400
456.502 SUPPLIES FOR KITCHEN	\$5,000	\$5,000	\$5,500
456.503 DISCOUNT AMUSEMENT TICKETS	\$3,600	\$4,000	\$3,600
456.504 REFUND OF ESCROWS FUNDS	\$3,000	\$5,000	\$46,700
TOTAL MISCELLANEOUS	\$13,600	\$16,000	\$57,200

CIVIL:

457.501 COMMUNITY CELEBRATIONS	\$22,000	\$22,000	\$18,500
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$9,000	\$9,000	\$9,000
457.504 HUMANE SOCIETY & DEER PICK-UP	\$13,500	\$8,000	\$3,000
457.505 LEHIGH CNTY CHILD ABUSE, MERT TEAM, MEALS ON WHEELS	\$7,000	\$0	\$0
TOTAL CIVIL	\$51,500	\$39,000	\$30,500

DEBT PRINCIPAL:

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

INTERGOVERNMENTAL EXPENSE:

480.010 MISCELLANEOUS EXPENDITURES	\$500	\$500	\$141,200
481.520 FOREIGN FIRE INSURANCE	\$401,800	\$230,500	\$230,500
481.522 REGIONAL POLICE FORCE - STATE AID	\$251,000	\$145,100	\$145,100
487.361 PAYROLL TAXES	\$184,000	\$180,000	\$182,000
481.423 TRANSFER TO LOCAL SERVICE TAX RESERVE	\$900,000	\$0	\$0
TOTAL INTERGOVERNMENTAL EXPENSES	\$1,737,300	\$556,100	\$698,800

TOTAL EXPENSES	\$16,536,000	\$14,775,200	\$15,434,600
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UPPER MACUNGIE TOWNSHIP

2012 BUDGET

EXPENSE LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

GENERAL GOVERNMENT ADMINISTRATION

400.113	SALARIES ELECTED OFFICIALS / MEETINGS - Salaries that are paid to the Upper Macungie Township Supervisors to attend meetings. Ashmar - \$3,250, Earley - \$3,250 and Rader - \$3,250. These salaries are set by the second class Township code.	\$9,700
400.460	SEMINARS & CONFERENCES - For the various seminars, annual state association conventions, and conferences that are held during the year that the Supervisors will attend. The estimated cost will be	\$1,000
400.461	SUBSCRIPTIONS / MEMBERSHIPS - Township departments (excluding Planning/Zoning) subscribe and join various governmental organizations and magazines, newspapers, etc.	\$1,500

FINANCIAL ADMINISTRATION

402.120	SALARY - The salary will be for the Treasurer.	\$62,900
402.156	HEALTH INSURANCE - All Employees - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan. The estimated cost will be	\$664,600
402.158	LIFE INSURANCE - All Employees - The Township's Life Insurance Program for all employees.	\$26,000
402.163	DEFERRED COMPENSATION - All Employees - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees	\$25,000
402.300	BANK CHARGES - These are service charges that the bank charges the Township. The estimated cost will be	\$100
402.460	SEMINARS / CONFERENCES / TRAINING - For the various seminars, conferences and training that is held during the year that the Treasurer will attend. The estimated cost will be	\$200
402.461	EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS -The Employee and Public Official's Bonds are legally required to have a bond protecting the Township, in the amount of \$1,000,000. The cost for this bond will be	\$16,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

TAX COLLECTOR

403.114	SALARY - The Township Tax Collector is elected for the role of Tax Collector. This estimated cost will be	\$12,000
403.220	OPERATING EXPENSES - Office Supplies - The office supplies are needed in the Tax Collector's office. The estimated total will be	\$100
403.310	POSTAGE AND BILL PRINTING - The expenses paid by the Township include printing of the tax bills and postage. The estimated cost will be	\$8,000
403.510	PRIOR YEAR TAX REFUNDS - Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior years' taxes that were paid. The estimated refund for 2012 is	\$15,000
403.600	HYDRANT TAX PAYMENT - Upper Macungie Township pays Lehigh County Authority rental for all fire hydrants in the Township. These expenses are covered by the Fire Hydrant Tax. This year's rental will be	\$130,000
403.610	STREET LIGHTING TAX PAYMENT - Cost of electric for the street lights owned by the Township. This expense is supported by a street light tax and the estimated cost will be	\$143,000

LEGAL EXPENSES

404.314	LEGAL SERVICES - Upper Macungie Township retains the firm of Schantz Law Offices for representation at Township meetings, legal opinions, court hearings, Planning Commission meetings, etc. The estimated cost will be	\$125,000
404.315	LEGAL SERVICES - REIMBURSABLES - Legal services provided for the Planning Commission meetings, opinions for Escrow Accounts, which is paid for by the Township and later reimbursed by developers.	\$38,000

CLERICAL SERVICES

405.140	SALARIES / WAGES - The salaries and wages for support staff of the Township. The estimated cost will be	\$285,300
405.210	OFFICE SUPPLIES - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$23,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

CLERICAL SERVICES (cont.)

405.213	MINOR EQUIPMENT PURCHASES - The purchase of calculators and small office equipment. The estimated cost will be	\$0
405.216	MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT - The maintenance agreement contracts are for equipment ranging from calculators, typewriters, fax machines, copy machines, etc. The estimated cost will be	\$4,700
405.325	POSTAGE - Postage for sending out the refuse bills and also the day to day correspondence. The estimated cost will be	\$22,000
405.331	TRANSPORTATION/MILEAGE - The Township will reimburse employees for the use of their own vehicle for Township business. This estimated cost will be	\$7,000
405.341	ADVERTISING - The legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, the selling of equipment, etc. The costs are estimated to be	\$6,000
305.342	PRINTING - The cost of printing refuse forms, moving permit forms, news letters, building/electric/plumbing permits, letterhead, etc. The cost is estimated to be	\$6,000
405.441	AD COMPUTER - Payroll and all tax reports done by AD Computer. The estimated cost for this year will be	\$4,000
405.480	MANAGEMENT CONSULTING SERVICES - The Township sometimes uses professional consultants for a variety of issues needed at the Township. This years estimated cost will be	\$18,000
405.701	COMPUTER UPGRADE AND NEW COMPUTERS - When necessary, the Township upgrades their computer systems and the purchase of new computers. The estimated cost is	\$15,000
405.702	COMPUTER EXPENSE AND WEBSITE UPDATES - Professional services for the Township's computer system. The estimated cost for this year will be	\$2,000

INSURANCE BENEFITS

406.154	WORKER'S COMPENSATION INSURANCE - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.	\$80,400
406.160	EMPLOYEES PENSION AND ADMINISTRATION FEES - Upper Macungie Township maintains a pension plan for each full time employee, this is this years municipal obligation.	\$308,300

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

INSURANCE BENEFITS (con't)

406.351	UMBRELLA INSURANCE - Liability - 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	\$26,900
406.355	COMMERCIAL PACKAGE POLICY - This policy covers all other property the Township owns. The cost will be	\$72,000

ACCOUNTING / ACTUARIAL

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

ENGINEERING

408.311	TOWNSHIP ENGINEERING SERVICES - The expense for Keystone Consulting Engineers to represent the Township. The estimated cost will be	\$300,000
408.315	ESCROW - ENGINEERING FEES - 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	\$600,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

GENERAL GOVERNMENT OPERATION EXPENSES

409.226	CUSTODIAL SUPPLIES / MATERIALS - The cleaning supplies for use in the Township buildings. The estimated cost will be	\$4,200
409.321	TELEPHONE - Telephone costs that cover mobile phone, pagers, Township telephone and one calls. The telephone cost for this year is estimated to be	\$31,000
409.361	ELECTRICITY - Cost for electric for the Township Administration Building. The estimated cost will be	\$39,000
409.362	HEAT - Cost of fuel for heating the Township Administration Building. The estimated cost will be	\$6,000
409.363	WATER - Cost for water from Lehigh County Water Authority. The estimated cost will be	\$600
409.364	SEWER - Cost for sewer for the Township Administration Building. The estimated cost will be	\$2,000
409.373	MAINTENANCE / REPAIR BUILDINGS - Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building. The estimated cost will be	\$40,000

POLICE DEPARTMENT

410.110	STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING - The cost for repairs and maintenance for the State Police Building. The estimated cost will be	\$15,000
410.111	STATE POLICE - RENOVATIONS TO BUILDING - The cost for renovations to the State Police Building.	\$0
410.120	REGIONAL POLICE DEPARTMENT - This is the yearly cost to belong to the Berks-Lehigh Regional Police Department.	\$2,827,200
410.130	REGIONAL POLICE - REPAIRS & MAINTENANCE TO BUILDING - The cost for repairs and maintenance for the Regional Police Station. The estimated cost will be	\$0
410.131	REGIONAL POLICE - VEHICLES, EQUIPMENT AND FURNITURE - The cost to purchase police vehicles, equipment and furniture.	\$132,200
410.132	REGIONAL POLICE - CONSTRUCTION DEBT SERVICE AND DESIGN - The cost of construction, permits and design for the new Regional Police Building.	\$2,100,000
410.133	REGIONAL POLICE - LEGAL AND CONSULTING - Legal and consulting provided to the Regional Police Department when needed.	\$100,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

FIRE DEPARTMENT

411.131	SALARIES / WAGES - Salaries and wages for the Fire Commissioner, Fire Inspector and the Administrative Assistant for the Fire Department. The estimated cost will be	\$202,200
411.134	OPERATING SUPPLIES - Items that are purchased for the office and the Fire Stations #8, #25, #56, such as store supplies and supplies/items needed for Fire Prevention Services.	\$26,000
411.135	COMPUTER SOFTWARE AND HARDWARE - Computer software and hardware packages used for the Fire Departments.	\$8,000
411.136	CUSTODIAL SUPPLIES - Cleaning supplies for use in the Fire Stations.	\$2,000
411.137	INSURANCE - Liability, damages, other policies to cover the Fire Stations #8, #25 and #56.	\$36,000
411.249	VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56 - The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company. The estimated cost will be	\$22,000
411.250	VEHICLE MAINTENANCE - FOGELSVILLE #8 - The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company. The estimated cost will be	\$30,000
411.251	VEHICLE MAINTENANCE - TREXLERTOWN #25 - The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company. The estimated cost will be	\$30,000
411.252	MEDICAL BILLS TREXLERTOWN #25 - Small medical bills not covered by workers compensation.	\$200
411.253	MEDICAL BILLS FOGELSVILLE #8 - Small medical bills not covered by workers compensation	\$200
411.254	MEDICAL BILLS UPPER MACUNGIE TOWNSHIP #56 - Small medical bills not covered by workers compensation.	\$200
411.255	UNIFORMS - To standardize uniforms for all fire stations.	\$4,000
411.256	EQUIPMENT PURCHASES - To purchase small equipment like pumps, hoses and ladders for the fire companies and haz mat materials.	\$80,000
411.257	MAINTENANCE / REPAIR / TESTING EQUIPMENT - Repair, testing on the pumps, hoses and ladders.	\$11,000
411.258	OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT - Office furniture, audio visual equipment and IC Training Aids for Upper Macungie Township Fire Station #56.	\$5,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

FIRE DEPARTMENT (con't)

411.259	ELECTRIC - Cost for electric for Fire Stations #8, #25, and #56.	\$34,000
411.260	TRAINING / SEMINARS / DUES / EMERGENCY MANAGEMENT CERTIFICATION - Training and seminars and emergency management certification for the volunteers' and community education.	\$8,000
411.354	VOLUNTEER FIREMEN REINBURSEMENTS - This is a program set up to pay the Township Volunteer Firemen \$5.00 per fire call, travel and training expenses, also for various Township functions such as Community Days and the joint Fire Team picnic. The estimated cost will be	\$87,000
411.700	FIRE TRUCK PURCHASE - The Township is planning on purchasing a new Fire Truck. The estimated payment will be	\$0
411.710	EXHAUST SYSTEM AND BUILDING REPAIRS AND MAINTENANCE - The Exhaust system, building repairs and maintenance for Fire Stations #8, #25 and #56. This estimated cost will be	\$30,000
411.711	HEAT - Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.	\$41,000
411.712	TELEPHONE SERVICE - Telephone land lines for Fire Stations #8, #25, and #56.	\$8,500
411.713	WATER - Cost for water and well testing from Lehigh County Water Authority.	\$2,600
411.714	TRASH HAULING - The cost for trash pick-up for the Fire Stations #8, #25 and #56.	\$3,000
411.715	SEWER - The cost for sewer for Fire Stations #8, #25 and #56.	\$1,300

PLANNING / ZONING

414.120	SALARIES / WAGES - Salaries and wages for the Planning and Zoning Department, Protective Services and Building Inspector will be	\$262,100
414.140	ZONING HEARING BOARD EXPENSES - Zoning Hearing Board members each receive \$6.00 per meeting. The estimated cost will be	\$1,500
414.210	PLANNING / ZONING SUPPLIES - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$3,000
414.313	VEHICLE REPAIRS & MAINTENANCE - Any repairs and maintenance to the vehicles. The estimated cost this year will be	\$1,000
414.314	ZONING BOARD LEGAL SERVICES - Steckel and Stopp Law Offices represents the Township in matters regarding the Zoning Hearing Board. The estimated cost will be	\$18,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

PLANNING / ZONING (con't)

414.316	STENOGRAPHER - A stenographer is required at all the Township Zoning Hearings, the James Gallagher firm performs these stenographer duties. The estimated cost will be	\$6,000
414.341	ADVERTISING - The legal advertisements for the Township Zoning Hearing board meetings, special meetings. The estimated cost will be	\$2,000
414.420	RENT OF INSPECTORS - Electrical and Plumbing Inspectors wages that are charged to the Township for inspections that are done within the Township. The estimated cost will be	\$34,000
414.460	MEMBERSHIPS DUES - TRAINING / CONFERENCE - The Township is in different organizations and subscribe to various governmental magazines. Also, for training and conferences attend during the year. The estimate cost will be	\$8,000
414.461	BUILDING INSPECTORS VEHICLES - The cost to purchase vehicles for the building inspectors.	\$0

SANITATION

426.140	SALARIES / WAGES - Sewer - The salaries and wages for the Sewer Authority of the Township. The estimated cost will be	\$472,500
426.150	BENEFITS - Benefits cost for the Township Sewer Authority. The estimated cost will be	\$0

REFUSE AND RECYCLING

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

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

REFUSE AND RECYCLING (con't)

427.014	LEGAL FEES - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.	\$1,000
427.015	SERVICES / MATERIALS / RECYCLE BINS - These are the costs to purchase additional carts and bins for new homes added to Township. The costs are reimbursed in the rate structure.	\$14,000
427.702	CONTRACT HAULING (INCLUDING STICKERS) - Paid to the Contractor based on the bid price to cover the Township. Stickers that are sold for bulk pick up are added to the bid price each month.	\$2,065,000

PUBLIC WORKS DEPARTMENT

LEAF COLLECTION / COMPOSTING

427.700	COMPOST EQUIPMENT REPAIR & MAINTENANCE - The cost for repairs & maintenance that is done on the compost and leaf collection equipment. The estimated cost will be	\$15,000
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PUBLIC WORKS

430.124	SALARIES / WAGES - Salaries and wages for road maintenance in the Township is estimated at	\$579,400
430.143	DISPATCH ANSWERING SERVICE - The answering service is used when the Township is not opened to answer important calls that need immediate attention. The cost is	\$600
430.205	WORKPLACE SAFETY - For the Public Works employees to attend seminars of Workplace Safety. The cost will be	\$100
430.210	OFFICE SUPPLIES / EQUIPMENT MAINTENANCE - The office supplies needed in the Public Works Department and for equipment maintenance. The estimated cost will be	\$100

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

PUBLIC WORKS (con't)

430.220	OPERATING SUPPLIES - This category consists of a wide range of various supplies that are purchased, such as hardware store supplies, grass seed, rain gear, etc. and the cost is estimated to be	\$8,000
430.226	CUSTODIAL SUPPLIES - Cleaning supplies for use in the Public Works Department.	\$1,200
430.231	VEHICLE FUEL - Gasoline - Cost for gasoline for the Public Works equipment and fire equipment. The estimated cost will be	\$95,000
430.232	VEHICLE FUEL - Diesel - Cost for diesel fuel for the Public Works equipment and fire equipment. The estimated cost will be	\$75,000
430.250	VEHICLE REPAIRS & MAINTENANCE - Any repairs and maintenance to the equipment. The estimated cost this year will be	\$40,000
430.321	TELEPHONES - Telephone cost that cover the Public Works Department telephones. The cost for this year is estimate to be	\$7,500
430.327	RADIO MAINTENANCE - To repair the radios that are equipped in each Township Public Works vehicle, it is estimated to cost	\$1,000
430.361	ELECTRIC - Cost for electric for the Public Works Buildings. The estimated cost is	\$12,000
430.362	NATURAL GAS - Cost for natural gas for the Public Works Department. The estimated cost is	\$10,000
430.373	BUILDING MAINTENANCE / REPAIR - The cost for maintenance and repairs for the Public Works Building. The cost is estimated at	\$30,000
430.440	UNIFORMS & SHOES - The Township supplies uniforms and shoes to all Public Works employees. The estimated expense cost is	\$18,000
430.441	WORKPLACE DRUG / ALCOHOL CDL TEST - Drug and Alcohol CDL Test are randomly taken. The estimated cost is	\$2,000
430.460	TRAINING - Seminars and Public Works related training. The estimated cost will be	\$2,000
430.462	NEW STORAGE BUILDING AND ADDITION TO PUBLIC WORKS - A storage building to be used for storing equipment and an addition to Public Works building.	\$0

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

SNOW AND ICE REMOVAL

432.140	SALARIES & WAGES - The salaries and wages for snow and ice removal in the Township. The estimated cost will be	\$12,000
432.220	SALT & ANTI-SKID - For the salt and anti-skid that will be used in the Township in 2012. The estimated cost will be	\$42,500
432.250	MAINTENANCE - General maintenance of the vehicles for the year. The estimated cost will be	\$10,000
432.740	EQUIPMENT RENTAL - Cost for renting machinery to be used for snow in 2012. The estimated cost will be	\$1,500

TRAFFIC LIGHTS AND STREET SIGNS

433.220	STREET SIGN MAINTENANCE / SUPPLIES - All supplies involving maintenance of signs and replacement. The estimated cost will be	\$16,000
433.361	TRAFFIC LIGHTS / ELECTRIC - The cost of electric for traffic lights in the Township. The estimated cost will be	\$10,000
433.377	TRAFFIC LIGHTS / MAINTENANCE REPAIR / PREMPTIVE LIGHTS - Cost of maintaining all traffic signals and preemptive lights in the Township, maintenance is done by Telco of Reading. The estimated cost will be	\$90,000

STREET / ROAD MAINTENANCE

438.245	ASPHALT PATCHING MATERIALS - The cost of asphalt patching materials for maintenance of the Township roads. The estimated cost will be	\$150,000
438.247	STORM SEWER MATERIALS - Pipes, storm drains and sewer related materials. The estimated cost will be	\$8,000
438.249	STREET PAINTING MATERIALS - The cost for materials for painting the lines in the Township. The estimated cost will be	\$45,000
438.250	WEED SPRAYING - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township. The cost is estimated at	\$2,500
438.260	MINOR OPERATING EQUIPMENT / SUPPLIES - Small hand tools and small equipment, such as lawn mowers etc. The estimated cost will be	\$2,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

STREET / ROAD MAINTENANCE (con't)

438.371	PENNDOT INSPECTIONS - The cost for Township bridge inspections by PENNDOT Inspectors. The estimated cost will be	\$300
438.374	VEHICLE PARTS - The cost of any vehicle parts for Township equipment. The estimated cost will be	\$30,000
439.245	CURB MECHANIZED PAVING - The Township will improve several cub radius' at intersections throughout the Township. The estimated cost will be	\$500
439.375	GUARDRAILS - The replacement of damaged guardrails throughout the Township.	\$25,000
439.376	BUS STOP SHELTERS - To provide bus stop shelters in the Township.	\$0
439.606	STREET RESURFACING AND OVERLAY - This is the amount of money set aside from the General Fund to resurface the nearly one hundred miles of Township roadways. The amount will be	\$200,000
439.607	UPGRADE OF ROUTE 100 AND TILGHMAN STREET	\$0
439.790	REPLACEMENT OF VEHICLES 350 PICKUP AND 550 TRUCK - This line item replacement of vehicles for the Public Works Department. The estimated cost will be	\$79,000
439.791	REPLACEMENT OF A SNOW PLOW AND SALT BOX - This cost is for replacement of a snow plow and a salt box for the Public Works Department. The estimated cost is	\$0
439.792	BRIDGE WORK (HAASADAHL) - This cost is for the repairs on the bridge located on Haasadahl. The estimated cost is	\$50,000
439.793	PURCHASE OF MOWER AND A SWITCH BODY - This cost is for the purchase of a mower and switch body. The estimated cost is	\$40,000

PARKS

454.121	SALARIES / WAGES INCLUDING ALL PART-TIME - Salaries and wages for the full time & part-time employees in the Parks Department.	\$272,500
454.131	SEASONAL MAINTENANCE - 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	DISPATCH ANSWERING SERVICE - The answering service is used when the Township is not opened to answer important calls that need immediate attention. The cost is	\$1,200

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

PARKS (con't)

454.220	SUPPLIES / GENERAL EQUIPMENT - The office supplies needed in the Parks Department and for equipment that is needed. The estimated cost will be	\$4,000
454.222	ATHLETIC FIELD SURFACE MAINTENANCE - Cost for the maintenance of the fields located at the parks in the Township. The estimated cost will be	\$17,000
454.250	MAINTENANCE / REPAIR OF PARK VEHICLES - The cost for maintenance and repair of the park vehicles. The estimated cost will be	\$7,500
454.361	ELECTRIC FOR PARK FACILITIES - The cost for electric for the Park Buildings. The estimated cost is	\$12,000
454.375	GENERAL MAINTENANCE - The cost for maintenance and repairs for the Parks Building. The cost is estimated at	\$4,000
454.455	WEED SPRAYING - The cost for weed spray for the Upper Macungie Township Parks. The estimated cost is	\$4,000
454.600	MAINTENANCE-OTHER PARKS & RETENTION PONDS - The cost of maintenance for the other parks and retention ponds. The estimated cost is	\$8,000
454.610	RUPPSVILLE AND GRANGE ROAD PARK - Expenses paid for construction / materials for the new park.	\$200,000
454.620	UPPER MACUNGIE PARK - Repairs and maintenance on the park. The cost is estimated at	\$10,000
454.630	RICKY PARK - Repairs and maintenance on the park. The cost is estimated at	\$4,000
454.640	LONE LANE PARK - Repairs and maintenance on the park. The cost is estimated at	\$10,000
454.650	BREINIGSVILLE PARK - Repairs and maintenance on the park. The cost is estimated at	\$15,000
454.722	PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF - Monies set aside for supplies such as park tables, benches, grills, roof, etc.	\$100,000
454.723	SHELLHAMER PROPERTY - Expenses to the buildings located at 150 Independent Road.	\$60,000
454.724	ELECTRIC FOR SHELLHAMER PROPERTY - Cost for the electric at 150 Independent Road.	\$7,000
454.725	LONE LANE PARK PAYMENTS - The yearly cost, to make monthly payments for the purchase of the Lone Lane Park.	\$200,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012

MISCELLANEOUS

456.500	MISCELLANEOUS DONATIONS BY THE TOWNSHIP - Any associations and foundations that the Township donates to.	\$1,000
456.501	REFUNDS PAID BY TOWNSHIP - Monies set aside for any refunds the Township needs to reimburse.	\$1,000
456.502	SUPPLIES FOR KITCHEN - Kitchen supplies needed for various meetings throughout the year.	\$5,000
456.503	DISCOUNT AMUSEMENT TICKETS - Township refunds the supplier for the sale of the amusement tickets.	\$3,600
456.504	REFUND OF ESCROW FUNDS - Funds from escrow accounts transferred to the General Account to facilitate refund to developers and owners.	\$3,000

CIVIL

457.501	COMMUNITY CELEBRATIONS - Money set aside Christmas Lights and July 4th Fireworks and Community Days.	\$22,000
457.502	LEHIGH COUNTY SENIOR CITIZENS - The Township donates to the Lehigh County Senior Citizens, Fogelsville and Trexlertown Senior Citizens. This year's donation will be	\$9,000
457.504	HUMANE SOCIETY & DEER PICK-UP - The Township pays the Humane Society for all stray cats and dogs found within the Township and also pays for dead deer found on Township roads. This year's cost is estimated to be	\$13,500
457.505	LEHIGH COUNTY CHILD ABUSE, MERT TEAM, AND MEALS ON WHEELS - The Township donates to the Lehigh County Child Abuse, Mert Team and Meals on Wheels. This year's donation will be	\$7,000

DEBT PRINCIPAL

471.500	BUYING OF PROPERTY - This is any land purchased by the Township.	\$0
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**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2012**

INTERGOVERNMENTAL EXPENSE

480.010	MISCELLANEOUS EXPENDITURES - Any expenditures not covered by any other line items.	\$500
481.520	FOREIGN FIRE INSURANCE - The Township receives revenue from the state that goes directly to the Fireman's Relief Association. The estimated expense will be	\$401,800
481.522	REGIONAL POLICE FORCE - STATE AID - Township receives revenue from the state that goes directly to the Regional Police Department.	\$251,000
487.361	PAYROLL TAXES - Payroll taxes for employees for 2012 is estimated to be	\$184,000
481.423	TRANSFER TO LOCAL SERVICE TAX RESERVE - Local Service Tax transferred to Local Service Tax Reserve Account.	\$900,000



**UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING**

2012 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET SUMMARY
REFUSE AND RECYCLING REVENUES**

CASH BASIS

REVENUES:

ESTIMATED INVESTMENTS AVAILABLE	\$1,800,000
ACTUAL FUNDS AVAILABLE JANUARY 1, 2012	\$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	\$3,990,000

RATE CHANGES FOR 2012

<u>2011</u>	<u>2012</u>	
\$348.00	\$348.00	Yearly Rate Under 65
\$318.00	\$318.00	Yearly Rate Over 65

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

CASH BASIS

EXPENSES:

427.008 SALARIES	\$86,000
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
TOTAL EXPENSES	\$2,190,000

EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC 31, 2011	\$0.00
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ESTIMATED INVESTMENTS AVAILABLE	\$1,800,000
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TOTAL ESTIMATED RESOURCES AVAILABLE	\$1,800,000
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**UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING**

2012 BUDGET

REVENUES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET
REFUSE AND RECYCLING REVENUES**

CASH BASIS

2011
**2012 2011 PROJECTED
BUDGET BUDGET YEAR END**

REVENUE:

364.300 RESIDENTIAL FEES	\$2,045,000	\$2,045,000	\$2,008,000
364.301 INTEREST	\$10,000	\$10,000	\$9,400
364.302 PENALTIES	\$10,000	\$10,000	\$14,200
364.303 LIENS	\$12,000	\$12,000	\$17,400
364.304 LEGAL / ADMINISTRATIVE	\$1,000	\$1,000	\$1,000
364.305 SERVICES / MATERIAL (CARTS)	\$3,000	\$3,000	\$3,700
364.350 BULK STICKERS / RECYCLE BINS	\$5,000	\$5,000	\$4,200
364.351 904 GRANT	\$24,000	\$24,000	\$24,000
TOTAL REVENUE	\$2,110,000	\$2,110,000	\$2,081,900

NOTE:

As per agreement, the contract with the hauler has been extended for one year with no changes to the 2011 changes. All residential rates and hauler charges remain at 2011 levels.

Rate Changes for 2012:

\$348.00 per year under 65

\$318.00 per year over 65

UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING REVENUE 2012

RENTALS AND FEES

364.300	RESIDENTAL CHARGES - These charges are based on the Refuse contract which started in January, 2007. No other expenses are included in this rate structure except for the fuel adjustment portion of the contract.	\$2,045,000
364.301	INTEREST (ON PAST DUE INVOICES) - Invoices and sewer billing over thirty days old generate 10% interest.	\$10,000
364.302	PENALTIES - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$10,000
364.303	LIENS - This is money collected to reimburse for filing of a lien at the court house on a property that has unpaid invoices.	\$12,000
364.304	LEGAL / ADMINISTRATIVE - Occasional fees charged to customer and reimbursed to the Township.	\$1,000
364.305	SERVICE / MATERIAL (CARTS) - Additional refuse carts sold to customers in addition to the one which is included in the rates.	\$3,000
364.350	BULK STICKERS / RECYCLING BINS - Stickers are sold for \$50.00 each time the customer wishes to put out a large quantity of items to be picked up. Recycle bins are sold for \$7.00 each when the customer wishes to have more then one recycle one bin included in the rates.	\$5,000
364.351	904 GRANT - The Grant is received from the State of PA and is based on tons of recycle material. The Grant money is used for all expenses except for hauling.	\$24,000



**UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING**

2012 BUDGET

EXPENSES & LINE ITEM DESCRIPTIONS

UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING EXPENSES 2012

427.008	SALARIES - These costs are reimbursed to Upper Macungie Township from the Refuse Account.	\$66,000
427.009	DEFERRED COMPENSATION - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.	\$2,500
427.010	SOCIAL SECURITY / FICA / UNEMPLOYMENT - These are reimbursed to Upper Macungie Township to cover costs.	\$5,000
427.011	HEALTH / DENTAL / VISION / LIFE INSURANCE - These are reimbursed to Upper Macungie Township to cover costs.	\$29,000
427.012	PRINTING - Cost of printing envelopes, letterhead and billing invoices.	\$2,000
427.013	POSTAGE - Mailing costs for billing invoices, letter, etc.	\$5,500
427.014	LEGAL FEES - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.	\$1,000
427.015	SERVICES / MATERIALS / CARTS / RECYCLING BINS - These are the costs to purchase additional carts and bins for new homes added to the Township. The costs are reimbursed in the rate structure.	\$14,000
427.702	CONTRACT HAULING (INCLUDING STICKERS) - Paid to the Contractor based on the bid price to cover the Township. Stickers that are sold for bulk pick up are added to the bid price each month.	\$2,065,000



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2012 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2012 BUDGET SUMMARY
SEWER REVENUES**

CASH BASIS

REVENUES:

ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)	\$2,700,000
ACTUAL FUNDS AVAILABLE JANUARY 1, 2012 (SEWER REVENUE)	\$300,000

SEWER RENTALS AND FEES

364.012	INDUSTRIAL AND COMMERCIAL CHARGES	\$3,302,400
364.014	RESIDENTIAL CHARGES	\$1,800,000
364.015	UNUSED SEWER ALLOCATION CHARGES	\$200,000
364.018	INDUSTRIAL SAMPLING	\$60,000
364.018	COMMERCIAL CHARGES (FOG)	\$5,000
TOTAL SEWER RENTALS AND FEES		\$5,367,400

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	\$1,000
364.017	INSPECTION FEES	\$10,000
364.019	ADMINISTRATION CHARGES	\$10,000
380.020	LIENS	\$11,000
380.030	LEGAL FEES	\$500
380.099	MISCELLANEOUS	\$3,000
383.000	ASSESSMENTS	\$1,000
398.001	LOWHILL / WEISENBERG TOWNSHIP REIMBURSEMENT	\$8,700
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$2,400
TOTAL OTHER REVENUES		\$93,600
TOTAL FUNDS AVAILABLE		\$5,761,000
TOTAL RESOURCES AVAILABLE		\$8,461,000

NOTE: ** Estimated 1.0% Interest Investment Account

RATE CHANGES FOR 2012

	<u>2011</u>	<u>2012</u>
Ind. / Comm. Base / 1000 Gal.	\$4.66	\$4.66
Res. Base / Flat Rate	\$85.00	\$85.00

SEWER DEPARTMENT CAPITAL OUTLAY

\$3,000	Purchase of Flow Meters (1)
\$222,000	Utility & Dump Truck (2)
\$74,600	Facility Improvements (3)
\$170,000	Flush Truck (4)
\$150,000	Capital Improvements (5)
\$592,300	TOTAL

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2012 BUDGET SUMMARY
SEWER EXPENSES**

CASH BASIS

EXPENSES:

429.140	WAGES, SALARIES AND BENEFITS	\$478,000
429.143	DISPATCH ANSWERING SERVICE	\$600
429.156	HEALTH INSURANCE BC / BS	\$111,000
429.158	LIFE INSURANCE	\$5,000
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	\$5,100
429.220	OPERATING SUPPLIES	\$15,000
429.231	GASOLINE / DIESEL	\$4,000
429.239	PUMP STATIONS GAS	\$3,000
429.250	VEHICLE MAINTENANCE	\$8,000
429.311	ACCOUNTING FEES	\$18,000
429.313	ENGINEERING FEES	\$400,000
429.314	LEGAL FEES	\$30,000
429.321	TELEPHONE	\$5,500
429.325	POSTAGE	\$8,000
429.327	RADIO EQUIPMENT MAINTENANCE	\$100
429.341	ADVERTISING	\$1,000
429.342	PRINTING	\$3,000
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	\$48,000
429.374	REPAIRS AND MAINTENANCE	\$18,000
429.375	PUMP STATIONS GENERAL EXPENSE	\$50,000
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	\$3,250,000
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$140,000
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$10,000
429.480	AUTHORITY FEES	\$3,000
429.670	CAPITAL* (ITEMS 1-5)	\$592,300
429.000	TRANSFERS TO CAPITAL RESERVE	\$5,000
429.900	MISCELLANEOUS (INCLUDES COKE TESTING)	\$0
TOTAL EXPENSES		\$5,761,000
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC. 31, 2012		\$0
ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)		\$2,700,000
TOTAL ESTIMATED RESOURCES AVAILABLE		\$2,700,000
2012 CAPITAL IMPROVEMENTS FROM INVESTMENTS		\$0
ADJUSTED ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)		\$2,700,000



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2012 BUDGET

REVENUES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2012 BUDGET
SEWER REVENUES**

CASH BASIS

		<u>2012</u>	<u>2011</u>	<u>2011</u>
		<u>BUDGET</u>	<u>BUDGET</u>	<u>PROJECTED</u>
				<u>YEAR END</u>
<u>REVENUE:</u>				
341.020	INTEREST	\$4,000	\$4,000	\$4,300
341.030	PENALTIES	\$12,000	\$12,000	\$13,500
364.011	TAPPING FEES	\$1,000	\$10,000	\$1,100
364.012	INDUSTRIAL FEES	\$3,302,400	\$3,302,400	\$3,201,000
364.014	RESIDENTIAL FEES	\$1,800,000	\$1,797,700	\$1,865,000
364.015	UNUSED SEWER ALLOCATION CHARGES	\$200,000	\$145,000	\$223,000
364.017	INSPECTION FEES	\$10,000	\$20,000	\$8,000
364.018	SAMPLING ANALYSIS CHARGES	\$65,000	\$60,000	\$64,400
364.019	ADMINISTRATIVE CHARGES	\$10,000	\$4,000	\$9,600
380.020	LIENS	\$11,000	\$8,000	\$11,400
380.030	LEGAL FEES	\$500	\$500	\$500
380.099	MISCELLANEOUS	\$3,000	\$1,000	\$3,600
383.000	ASSESSMENTS (CETRONIA RD & RABENOLD AG EXEMPT)	\$1,000	\$1,000	\$0
397.000	TRANSFERS	\$0	\$0	\$0
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENT	\$8,700	\$8,000	\$8,700
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$2,400	\$1,400	\$2,400
392.010	REIMBURSABLES	\$0	\$0	\$0
TOTAL REVENUE		\$5,431,000	\$5,375,000	\$5,416,500

OTHER REVENUES

341.010	INTEREST FROM INVESTMENTS	\$30,000	\$30,000
	ACTUAL FUNDS AVAILABLE (SEWER REVENUE)	<u>\$300,000</u>	<u>\$300,000</u>
TOTAL FUNDS AVAILABLE		\$5,761,000	\$5,705,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER REVENUES 2012

SEWER RENTALS & FEES

364.012	INDUSTRIAL & COMMERCIAL CHARGES - These charges are based on the discharge flows from the companies. They include any excess strength charges for BOD, TSS, & TKN which exceed the ordinance limits.	\$3,302,400
364.014	RESIDENTIAL CHARGES - These charges are based on the water usage generated in the first quarter of the year and assumed to be the same for the next three quarters. This is done so that seasonal outside water usage that does not go into the sanitary sewers is not billed thereby inflating the cost to the customer.	\$1,800,000
364.015	UNUSED SEWER ALLOCATION CHARGES - Industrial & Commercial customers are charged \$0.95 per 1000 gallons for sewage flow that is more than 300 gallons per day below the allocation that was purchased for the building.	\$200,000
364.018	COMMERCIAL CHARGES (FOG) - These are the Fats, Oil & Grease charges in excess of 50 parts per million charged in Industrial & Commercial customers.	\$5,000
364.018	INDUSTRIAL SAMPLING - When a company has excess strength above the standard allowed, and exceed 25,000 gallons in a billing cycle, they are sampled and the charges are billable. If there is no excess strength, there is no charge.	\$60,000

OTHER REVENUES

341.010	INTEREST FROM INVESTMENTS - The interest generated from the revenue investment account of the Authority is used in the budget to help keep the customer rates stable.	\$30,000
341.020	INTEREST (ON PAST DUE INVOICES) - Invoices and sewer billing over thirty days old generate 10% interest.	\$4,000
341.030	PENALTIES - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$12,000
364.011	TAPPING FEES - A fee of \$1,100 is charged to all customers connecting to the sewer system that are not part of an approved subdivision to cover future improvements to that portion of the system.	\$1,000
364.017	INSPECTION FEES - A \$50 inspection fee is charged to all customers connecting to the sewer system.	\$10,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER REVENUES 2012

OTHER REVENUES (cont.)

364.019	ADMINISTRATIVE CHARGES - Charges added to invoices to offset office administrative functions usually related to fact finding.	\$10,000
380.020	LIENS - This is money collected to reimburse for filing of a lien at the court house on a property that has unpaid invoices.	\$11,000
380.030	LEGAL FEES - Occasional fees charged to customer and reimbursed to Authority.	\$500
380.099	MISCELLANEOUS - Occasional fees and income that would not fit into any other category.	\$3,000
383.000	ASSESSMENTS - A small number of residential customers are on time payments or owe money from the Phase II Sewer Project and the Cetronia Road Sewer Project.	\$1,000
398.001	LOWHILL / WEISENBERG TOWNSHIPS REIMBURSEMENT - Upper Macungie Township Authority is the billing agent for the Lowhill sewer system and these are the administrative charges for that service. A Pump Station transmission fee is charged to Weisenberg Township.	\$8,700
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT - Lower Macungie Township pays Upper Macungie Township Authority for the flow of sewage into the Upper Macungie Township Authority Phase III System.	\$2,400



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2012 BUDGET

EXPENSES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2012 BUDGET
SEWER EXPENSES**

CASH BASIS

		2012 BUDGET	2011 BUDGET	2011 PROJECTED YEAR END
<u>SEWER DEPARTMENT ADMINISTRATION:</u>				
429.140	WAGES, SALARIES & BENEFITS	\$478,000	\$513,000	\$460,700
429.143	DISPATCH ANSWERING SERVICE	\$600	\$500	\$600
429.156	HEALTH INSURANCE / BLUE CROSS/BLUE SHIELD	\$111,000	\$131,000	\$100,900
429.158	LIFE INSURANCE	\$5,000	\$6,000	\$4,900
429.161	SOCIAL SECURITY / FICA	\$37,000	\$37,000	\$36,000
429.163	DEFERRED COMPENSATION	\$7,000	\$7,000	\$7,200
429.191	UNIFORMS / SHOES	\$500	\$500	\$500
429.195	TRAINING	\$2,000	\$2,000	\$2,000
TOTAL SEWER DEPARTMENT ADMINISTRATION		\$641,100	\$697,000	\$612,800

SEWER DEPARTMENT SUPPLIES / EQUIPMENT:

429.205	WORKPLACE SAFETY	\$1,000	\$1,000	\$1,000
429.210	OFFICE SUPPLIES / EQUIPMENT	\$20,000	\$20,000	\$16,100
429.216	OFFICE EQUIPMENT MAINTENANCE	\$5,100	\$1,500	\$5,100
429.220	OPERATING SUPPLIES / EQUIPMENT	\$15,000	\$15,000	\$15,200
429.231	GASOLINE / DIESEL	\$4,000	\$4,000	\$3,600
429.250	VEHICLE MAINTENANCE & REPAIR	\$8,000	\$8,000	\$7,300
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$53,100	\$49,500	\$48,300

SEWER DEPARTMENT SERVICES:

429.239	PUMP STATION GAS	\$3,000	\$1,000	\$6,900
429.311	ACCOUNTING SERVICES	\$18,000	\$18,000	\$17,000
429.313	ENGINEERING SERVICES	\$400,000	\$310,000	\$397,500
429.314	LEGAL SERVICES	\$30,000	\$40,000	\$27,100
429.321	TELEPHONE	\$5,500	\$5,500	\$5,500
429.325	POSTAGE	\$8,000	\$8,000	\$7,300
429.327	RADIO MAINTENANCE	\$100	\$100	\$100
429.341	ADVERTISING	\$1,000	\$1,000	\$1,000
429.342	PRINTING SERVICES	\$3,000	\$3,500	\$2,200
429.350	INSURANCE	\$23,000	\$23,000	\$19,000
429.361	OFFICE ELECTRICAL SERVICES	\$6,400	\$6,400	\$5,600
429.362	OFFICE BUILDING GAS	\$1,500	\$1,500	\$1,100
429.363	PUMP STATION ELECTRIC	\$48,000	\$45,000	\$47,900
429.374	REPAIRS & MAINTENANCE	\$16,000	\$16,000	\$3,700
429.375	PUMP STATION GENERAL EXPENSE	\$50,000	\$55,000	\$40,500
429.376	SANITARY SEWER REPAIRS & I/I CORRECTION	\$450,000	\$450,000	\$440,400
429.415	REFUNDS	\$0	\$0	\$2,200
429.000	TRANSFERS	\$0	\$0	\$0
429.452	FLOW METER MAINTENANCE	\$3,000	\$3,000	\$3,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$3,250,000	\$3,160,000	\$3,200,000
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$140,000	\$200,000	\$151,600
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$10,000	\$0	\$0
429.480	AUTHORITY FEES	\$3,000	\$3,000	\$2,100
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$4,469,500	\$4,350,000	\$4,381,700

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2012 BUDGET
SEWER EXPENSES**

CASH BASIS

2011
PROJECTED
YEAR END

2012
BUDGET

2011
BUDGET

SEWER DEPARTMENT CAPITAL OUTLAY:

429.670	CAPITAL IMPROVEMENTS	\$122,700	\$150,000	\$149,600
429.700	PURCHASE OF FLOW METERS	\$3,000	\$3,500	\$2,500
429.791	REPLACE PICK-UP TRUCK	\$170,000	\$0	\$0
429.793	REPLACE UTILITY TRUCK	\$222,000	\$100,000	\$87,900
429.821	FACILITY IMPROVEMENTS	\$74,600	\$150,000	\$145,300
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$592,300	\$403,500	\$385,300

TRANSFERS & MISCELLANEOUS:

429.000	TRANSFERS TO CAPITAL RESERVE	\$0	\$200,000	\$200,400
429.900	MISCELLANEOUS (INCLUDES COKE TESTING)	\$5,000	\$5,000	\$4,600
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$5,000	\$205,000	\$205,000

TOTAL EXPENSES		\$5,761,000	\$5,705,000	\$5,633,100
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UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2012

SEWER DEPARTMENT ADMINISTRATION

429.140	WAGES, SALARIES & BENEFITS - These costs are reimbursed to Upper Macungie Township to cover the operation of the Authority.	\$478,000
429.143	DISPATCH ANSWERING SERVICE - Costs are reimbursed to Upper Macungie Township for Upper Macungie Township Authority portion of night answering	\$600
429.156	HEALTH INSURANCE - BLUE CROSS / BLUE SHIELD - Costs are reimbursed to Upper Macungie Township to cover Blue Cross and Blue Shield health insurance.	\$111,000
429.158	LIFE INSURANCE - Costs are reimbursed to Upper Macungie Township to cover life insurance premiums for employees of Upper Macungie Township Authority.	\$5,000
429.161	SOCIAL SECURITY / FICA - These costs are reimbursed to Upper Macungie Township to cover costs of Federal Insurance Contributions Act deductions from payroll.	\$37,000
429.163	DEFERRED COMPENSATION - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.	\$7,000
429.191	UNIFORMS / SHOES - The cost of purchasing and cleaning of uniforms, and purchasing shoes and boots for the Sewer Crew.	\$500
429.195	TRAINING - 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	WORKPLACE SAFETY - The cost of small items such as signage or training that would relate to safety either in the field or office.	\$1,000
429.210	OFFICE SUPPLIES - Covers the cost of normal office supplies plus upgrading and maintenance of computer system.	\$20,000
429.216	OFFICE EQUIPMENT MAINTENANCE - Cost to repair the office equipment such as computers and copiers that are not covered under contracts.	\$5,100
429.220	OPERATING SUPPLIES - This includes all small supplies such as brooms, fittings, hand tools, etc. to maintain the system and supply the needs of the employees.	\$15,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2012

SEWER DEPARTMENT SUPPLIES / EQUIPMENT (con't)

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

SEWER DEPARTMENT SERVICES

429.239	PUMP STATION GAS - This is the cost to refill the propane tanks that supply backup fuel to run the electrical generators in the event of a power failure.	\$3,000
429.311	ACCOUNTING FEES - Cost incurred by the Accounting firm to audit the records of the Authority.	\$18,000
429.313	ENGINEERING FEES - Costs incurred by the Engineering firm relating to Authority business which is not reimbursed by developers and customers. Includes SCRAP work.	\$400,000
429.314	LEGAL FEES - Costs incurred by the Solicitor relating to Authority business which is not reimbursed by developers and customers.	\$30,000
429.321	TELEPHONE - Telephone equipment maintenance and rentals located in the office and pump stations.	\$5,500
429.325	POSTAGE - Mailing costs for billing invoices, letters, etc.	\$8,000
429.327	RADIO EQUIPMENT MAINTENANCE - The cost of maintaining and repairing two-way radio equipment in the trucks and office.	\$100
429.341	ADVERTISING - The cost associated with notifying the public.	\$1,000
429.342	PRINTING - Cost of printing envelopes, letterhead, billing invoices, etc.	\$3,000
429.350	INSURANCE PREMIUMS - The entire sewer system, including employee liability is covered under various insurance policies.	\$23,000
429.361	OFFICE ELECTRICAL SERVICES - These costs are reimbursed to Upper Macungie Township for UMTA portion of operating the office building.	\$6,400
429.362	OFFICE BUILDING GAS - Costs are reimbursed to Upper Macungie Township for the Upper Macungie Township Authority portion of operating the office building.	\$1,500
429.363	PUMP STATION ELECTRIC - The cost of operating the sewage pumps and stations.	\$48,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2012

SEWER DEPARTMENT SERVICES (con't)

429.374	REPAIRS & MAINTENANCE - Costs associated with repairing man holes, streets above the sewer system and related supplies.	\$16,000
429.375	PUMP STATION GENERAL EXPENSE - The costs related to the operation and maintenance of the various sewage pump stations in the Township.	\$50,000
429.376	SEWER REPAIRS & I/I CORRECTION - The cost to repair and eliminate inflow and infiltration of ground water into the sanitary sewer system and maintain integrity of the pipes including SCARP work.	\$450,000
429.452	FLOW METER MAINTENANCE - Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.	\$3,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR - These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.	\$3,250,000
429.471	LCA RELIEF INTERCEPTOR PHASE I - Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.	\$140,000
429.472	LCA RELIEF INTERCEPTOR PHASE II - The Phase II relief interceptor debt has been satisfied and there are no further payments due.	\$10,000
429.480	AUTHORITY FEES - Administrative charges from the Bank to cover costs relating to Phase I and Phase II bonds.	\$3,000

SEWER DEPARTMENT CAPITAL OUTLAY

429.670	CAPITAL IMPROVEMENTS - These funds are spent on capital purchases such as trucks, upgrading pumps and equipment and new sewer lines. For 2012 one truck has been included.	\$592,300
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TRANSFERS & MISCELLANEOUS

429.000	TRANSFERS - Includes any funds put into the Sewer Revenue Account that needed to be moved to another account. Including the Capital Reserve Account for future pump station replacements or upgrades.	\$0
429.900	MISCELLANEOUS - Small expenditures that do not fit into a specific category includes high strength sampling for the Coca-Cola plant which is passed along to LCA.	\$5,000

UPPER MACUNGIE TOWNSHIP AUTHORITY

2012 BUDGET

RATE CALCULATIONS / QUARTER

YEAR: 2009		YEAR: 2010	
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			
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER			
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER			
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER			
<p>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.</p>			
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			
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER			
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER			
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER			
<p>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/ REPAIR MANDATES REQUIRED BY ALL THE MUNICIPALITIES IN THE LEHIGH VALLEY REGION THAT DISCHARGE INTO THE CITY OF ALLENTOWN TREATMENT PLANT.</p>			

YEAR: 2011		YEAR: 2012	
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			
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER			
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER			
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER			
<p>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/ REPAIR MANDATES REQUIRED BY ALL THE MUNICIPALITIES IN THE LEHIGH VALLEY REGION THAT DISCHARGE INTO THE CITY OF ALLENTOWN TREATMENT PLANT.</p>			
FLOW	21,466 GALLONS @	\$0.88 / 1000 GALLONS =	\$18.89
ALLOCATION	27,375 GALLONS @	\$0.25 / 1000 GALLONS =	\$6.84
LLR1-P1	21,466 GALLONS @	\$0.16 / 1000 GALLONS =	\$3.43
LLR1-P2	21,466 GALLONS @	\$0.01 / 1000 GALLONS =	\$0.21
BOD	0.021466 MG X 8.34 X	250 X .35 LB =	\$15.66
TSS	0.021466 MG X 8.34 X	275 X .33 LB =	\$16.25
TKN	0.021466 MG X 8.34 X	35 X .51 LB =	\$3.20
TOTAL LCA COST OF RESIDENTIAL CUSTOMER			
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER			
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER			
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER			
<p>NOTE: LCA RAISED RATES 0.9% FOR 2012. UMT WILL NOT RAISE RATE FOR 2012. ALL 2012 RATES AND SURCHARGES WILL REMAIN AT 2011 LEVELS.</p>			



UPPER MACUNGIE TOWNSHIP

2012 BUDGET

ASSESSED VALUATION / TAX RATES

**UPPER MACUNGIE TOWNSHIP
2012 BUDGET**

ASSESSES VALUATION

	<u>PARCELS</u>	<u>ASSESSED</u>
TAXABLE	8,113	1,156,941,000
EXEMPT	236	30,870,850
PREFERENTIAL (FARM ACT)	0	12,290,400
TOTAL	8,349	1,200,102,250

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 / KUHNESVILLE AREA	\$ 0.33 FR FT