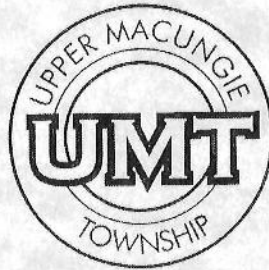


**UPPER MACUNGIE TOWNSHIP  
8330 SCHANTZ ROAD  
BREINIGSVILLE, PA 18031  
(610) 395-4892**



**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET**

**JANUARY 23, 2014  
REVISED FINAL**

**OFFICE COPY**

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
TABLE OF CONTENTS**

| <b><u>UPPER MACUNGIE TOWNSHIP / REFUSE &amp; RECYCLING / AUTHORITY COMBINED 2014 BUDGET</u></b> |  | <b><u>PAGE</u></b> |
|---|--|--------------------|
| Upper Macungie Township / Authority - Reserves Available .....                                  |  | 1                  |
| Upper Macungie Township / Authority - Revenues.....   |  | 2                  |
| Upper Macungie Township / Authority - Expenses .....  |  | 3                  |
| <br><b><u>UPPER MACUNGIE TOWNSHIP 2014 BUDGET</u></b>   |  |                    |
| 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 - 40            |
| <br><b><u>UPPER MACUNGIE TOWNSHIP REFUSE AND RECYCLING 2014 BUDGET</u></b>                      |  |                    |
| Upper Macungie Township Refuse and Recycling Summary - Revenues .....                           |  | 41                 |
| Upper Macungie Township Refuse and Recycling Summary - Expenses.....                            |  | 42                 |
| Upper Macungie Township Refuse and Recycling - Revenues.....                                    |  | 43                 |
| Upper Macungie Township Refuse and Recycling - Revenue Line Item Description .....              |  | 44                 |
| Upper Macungie Township Refuse and Recycling - Expenses .....                                   |  | 45                 |
| Upper Macungie Township Refuse and Recycling - Expenses Line Item Description .....             |  | 46                 |
| <br><b><u>UPPER MACUNGIE TOWNSHIP AUTHORITY 2014 BUDGET</u></b>                                 |  |                    |
| Upper Macungie Township Authority Summary - Sewer Revenues .....                                |  | 47                 |
| Upper Macungie Township Authority Summary - Sewer Expenses .....                                |  | 48                 |
| Upper Macungie Township Authority - Sewer Revenues .....  |  | 49                 |
| Upper Macungie Township Authority - Sewer Revenues Line Item Description .....                  |  | 50 - 51            |
| Upper Macungie Township Authority - Sewer Expenses .....  |  | 52 - 53            |
| Upper Macungie Township Authority - Sewer Expenses Line Item Description .....                  |  | 54 - 56            |
| Upper Macungie Township Authority - Rate Calculations .....                                     |  | 57                 |
| <br><b><u>UPPER MACUNGIE TOWNSHIP 2014 BUDGET</u></b>   |  |                    |
| Assessed Valuation / Tax Rates .....  |  | 58                 |



**UPPER MACUNGIE TOWNSHIP**

**TOWNSHIP / REFUSE AND RECYCLING /  
AUTHORITY**

**COMBINED 2014 BUDGET**

**RESERVE FUNDS**

**UPPER MACUNGIE TOWNSHIP / AUTHORITY  
COMBINED 2014 BUDGET  
RESERVE FUNDS**

CASH BASIS

**RESERVES:**

**2014 PROJECTED  
BALANCE**

|  |                    |
|--|--------------------|
| CAPITAL RESERVE FUND (1)                 | \$3,148,800        |
| PARK RESERVE FUND (2)                    | \$662,600          |
| SEWER RESERVE FUND (3)                   | \$2,135,500        |
| STATE RESERVE FUND (4)                   | \$1,119,400        |
| STORM WATER MAINTENANCE RESERVE FUND (5) | \$317,300          |
| FIREMAN'S GRATITUDE RESERVE FUND (6)     | \$14,000           |
| OPERATING RESERVE FUND (7)               | \$1,068,400        |
| <b>TOTAL RESERVES AVAILABLE</b>          | <b>\$8,466,000</b> |

1. **CAPITAL RESERVE FUND** - Funds reserved by Upper Macungie Township for Capital Improvements and future Building Expansion.
2. **PARK RESERVE FUND (RECREATION)**
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 as expense reimbursement at \$7.50 per call. This is paid at the end of the year.
7. **OPERATING RESERVE FUND** - Funds used to minimize future revenue shortfalls and deficits to provide greater continuity of funding vital Township services.

**UPPER MACUNGIE TOWNSHIP /  
REFUSE AND RECYCLING / AUTHORITY  
COMBINED 2014 BUDGET  
REVENUES**

CASH BASIS

**REVENUES:**

|   |                     |
|---|---------------------|
| REFUSE AND RECYCLING REVENUE                            | \$1,811,000         |
| SEWER RENTALS, FEES & OTHER REVENUE                     | \$6,696,800         |
| REAL ESTATE TAXES, TRANSFER TAXES AND EARNED INCOME TAX | \$8,022,200         |
|   |                     |
| <b>TOTAL REFUSE AND RECYCLING, SEWER AND TAXES</b>      | <b>\$16,530,000</b> |

**OTHER REVENUES:**

|   |                     |
|---|---------------------|
| PERMITS                                       | \$2,400             |
| FINES & FORFEITURES                           | \$181,800           |
| INTEREST, RENTS & ROYALTIES                   | \$609,500           |
| INTERGOVERNMENTAL REVENUE                     | \$604,500           |
| ESCROW  | \$841,000           |
| SERVICE CHARGES ADMINISTRATION                | \$827,100           |
| PARK FEES                                     | \$24,000            |
| MISCELLANEOUS REVENUES                        | \$26,700            |
| INTERFUND OPERATING TRANSFER SEWER DEPARTMENT | \$705,900           |
| INTERFUND OPERATING TRANSFER                  | \$465,000           |
| SHORT TERM DEBT / REFUND / REIMBURSEMENTS     | \$57,100            |
|   |                     |
| <b>TOTAL OTHER REVENUES</b>                   | <b>\$4,345,000</b>  |
|   |                     |
| <b>TOTAL FUNDS AVAILABLE</b>                  | <b>\$20,875,000</b> |
|   |                     |
| <b>TOTAL RESERVES</b>                         | <b>\$8,466,000</b>  |
|   |                     |
| <b>TOTAL RESOURCES AVAILABLE</b>              | <b>\$29,341,000</b> |

**UPPER MACUNGIE TOWNSHIP /  
REFUSE AND RECYCLING / AUTHORITY  
COMBINED 2014 BUDGET  
EXPENSES**

CASH BASIS

**EXPENSES:**

|  |                     |
|--|---------------------|
| GENERAL GOVERNMENT ADMINISTRATION  | \$12,200            |
| FINANCIAL ADMINISTRATION   | \$779,900           |
| TAX COLLECTOR  | \$332,200           |
| LEGAL EXPENSES   | \$180,000           |
| CLERICAL SERVICES  | \$396,500           |
| INSURANCE BENEFITS   | \$653,000           |
| ACCOUNTING / ACTUARIAL   | \$31,500            |
| ENGINEERING  | \$1,080,000         |
| GENERAL GOVERNMENT OPERATION EXPENSE                                       | \$405,600           |
| STATE POLICE DEPARTMENT  | \$15,000            |
| UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT                                  | \$3,299,600         |
| FIRE DEPARTMENT  | \$695,100           |
| PLANNING / ZONING  | \$524,500           |
| SANITATION   | \$528,200           |
| REFUSE AND RECYCLING   | \$1,811,000         |
| LEAF COLLECTION / COMPOSTING   | \$15,000            |
| PUBLIC WORKS   | \$826,800           |
| SNOW AND ICE REMOVAL   | \$162,000           |
| TRAFFIC SIGNALS & STREET SIGNS   | \$81,000            |
| STREET / ROAD MAINTENANCE  | \$587,700           |
| PARKS  | \$767,200           |
| MISCELLANEOUS  | \$19,600            |
| CIVIL  | \$52,000            |
| DEBT PRINCIPAL   | \$0                 |
| INTERGOVERNMENTAL EXPENSE  | \$922,600           |
| SEWER REVENUE / EXPENSES   | \$6,696,800         |
| <b>TOTAL EXPENSES</b>  | <b>\$20,875,000</b> |
| <b>EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/2014</b> | <b>\$0</b>          |
| <b>TOTAL RESERVES</b>  | <b>\$8,466,000</b>  |
| <b>TOTAL EXPENSES, RESERVES AND INVESTMENTS</b>                            | <b>\$29,341,000</b> |



**UPPER MACUNGIE TOWNSHIP**

**2014 BUDGET**

**SUMMARY**

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET SUMMARY  
TOWNSHIP REVENUES**

CASH BASIS

**REVENUES:**

**TAXES:**

|   |             |
|---|-------------|
| REAL ESTATE TAXES, TRANSFER TAXES AND EARNED INCOME TAXES | \$8,022,200 |
| TOTAL TAXES   | \$8,022,200 |

**OTHER REVENUES:**

|   |             |
|---|-------------|
| PERMITS                                       | \$2,400     |
| FINES & FORFEITURES                           | \$181,800   |
| INTEREST, RENTS & ROYALTIES                   | \$609,500   |
| INTERGOVERNMENTAL REVENUE                     | \$604,500   |
| ESCROW  | \$841,000   |
| SERVICE CHARGES ADMINISTRATION                | \$827,100   |
| PARK FEES                                     | \$24,000    |
| MISCELLANEOUS REVENUES                        | \$26,700    |
| INTERFUND OPERATING TRANSFER SEWER DEPARTMENT | \$705,900   |
| INTERFUND OPERATING TRANSFER REFUSE / RECYCLE | \$1,811,000 |
| INTERFUND OPERATING TRANSFER                  | \$465,000   |
| SHORT TERM DEBT / REFUNDS / REIMBURSEMENTS    | \$57,100    |
| TOTAL OTHER REVENUES                          | \$6,156,000 |

|                       |              |
|-----------------------|--------------|
| TOTAL FUNDS AVAILABLE | \$14,178,200 |
|-----------------------|--------------|

|                           |              |
|---------------------------|--------------|
| TOTAL RESOURCES AVAILABLE | \$14,178,200 |
|---------------------------|--------------|



**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET SUMMARY  
TOWNSHIP EXPENSES**

CASH BASIS

**EXPENSES:**

|  |                     |
|--|---------------------|
| GENERAL GOVERNMENT ADMINISTRATION  | \$12,200            |
| FINANCIAL ADMINISTRATION   | \$779,900           |
| TAX COLLECTOR  | \$332,200           |
| LEGAL EXPENSES   | \$180,000           |
| CLERICAL SERVICES  | \$396,500           |
| INSURANCE BENEFITS   | \$653,000           |
| ACCOUNTING / ACTUARIAL   | \$31,500            |
| ENGINEERING  | \$1,080,000         |
| GENERAL GOVERNMENT OPERATION EXPENSE                                       | \$405,600           |
| STATE POLICE DEPARTMENT  | \$15,000            |
| UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT                                  | \$3,299,600         |
| FIRE DEPARTMENT  | \$695,100           |
| PLANNING / ZONING  | \$524,500           |
| SANITATION   | \$528,200           |
| REFUSE / RECYCLING   | \$1,811,000         |
| LEAF COLLECTION / COMPOSTING   | \$15,000            |
| PUBLIC WORKS   | \$826,800           |
| SNOW AND ICE REMOVAL   | \$162,000           |
| TRAFFIC SIGNALS & STREET SIGNS   | \$81,000            |
| STREET / ROAD MAINTENANCE  | \$587,700           |
| PARKS  | \$767,200           |
| MISCELLANEOUS  | \$19,600            |
| CIVIL  | \$52,000            |
| DEBT PRINCIPAL   | \$0                 |
| INTERGOVERNMENTAL EXPENSE  | \$922,600           |
| <b>TOTAL EXPENSES</b>  | <b>\$14,178,200</b> |
| <b>EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/2014</b> | <b>\$0</b>          |



**UPPER MACUNGIE TOWNSHIP**

**2014 BUDGET**

**REVENUES**

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
REVENUES**

CASH BASIS

|   | <u>2014<br/>BUDGET</u> | <u>2013<br/>BUDGET</u> | <u>2013<br/>PROJECTED<br/>YEAR END</u> |
|---|------------------------|------------------------|--|
| <b><u>REAL ESTATE TAXES:</u></b>                          |                        |                        |  |
| 301.100 REAL ESTATE TAXES - CURRENT YEAR                  | \$2,237,600            | \$2,212,200            | \$2,273,500                            |
| 301.110 FIRE HYDRANT TAXES - CURRENT YEAR                 | \$313,200              | \$270,000              | \$316,700                              |
| 301.120 STREET LIGHT TAXES - CURRENT YEAR                 | \$63,000               | \$63,000               | \$63,500                               |
| 301.200 REAL ESTATE TAXES - TAX CLAIM BUREAU (PRIOR YEAR) | \$14,000               | \$20,000               | \$17,300                               |
| 301.210 FIRE HYDRANT TAXES - PRIOR YEAR                   | \$100                  | \$100                  | \$0                                    |
| 301.220 STREET LIGHT TAXES - PRIOR YEAR                   | \$200                  | \$200                  | \$0                                    |
| 301.600 REAL ESTATE TAXES - INTERIM CURRENT               | \$3,600                | \$4,800                | \$5,900                                |
| 301.700 REAL ESTATE TAXES - INTERIM PRIOR                 | \$2,500                | \$300                  | \$1,500                                |
| 310.100 REAL ESTATE TRANSFER TAX                          | \$600,000              | \$900,000              | \$635,000                              |
| 310.200 EARNED INCOME TAX                                 | \$3,500,000            | \$3,150,000            | \$3,633,700                            |
| 310.210 EARNED INCOME TAX - PRIOR                         | \$175,000              | \$295,400              | \$2,800                                |
| 310.211 LOCAL SERVICES TAX                                | \$810,000              | \$660,000              | \$823,000                              |
| 310.212 LOCAL SERVICES PRIOR YEAR                         | \$303,000              | \$291,500              | \$303,600                              |
|   |                        |                        |  |
| <b>TOTAL REAL ESTATE TAXES</b>                            | <b>\$8,022,200</b>     | <b>\$7,867,500</b>     | <b>\$8,076,500</b>                     |

**PERMITS:**

|                                |                |                |                |
|--------------------------------|----------------|----------------|----------------|
| 321.900 MOVING PERMITS         | \$400          | \$400          | \$600          |
| 322.830 ROAD OCCUPANCY PERMITS | \$2,000        | \$1,600        | \$2,200        |
|                                |                |                |                |
| <b>TOTAL PERMITS</b>           | <b>\$2,400</b> | <b>\$2,000</b> | <b>\$2,800</b> |

**FINES AND FORFEITURES:**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| 331.130 MAGISTRATE / FINES                   | \$160,000        | \$123,000        | \$156,300        |
| 331.140 SEMI-ANNUAL STATE POLICE FINES       | \$15,000         | \$18,000         | \$15,400         |
| 331.141 UMT POLICE PARKING TICKETS & REPORTS | \$6,800          | \$0              | \$5,600          |
|  |                  |                  |                  |
| <b>TOTAL FINES AND FORFEITURES</b>           | <b>\$181,800</b> | <b>\$141,000</b> | <b>\$177,300</b> |

**INTEREST, RENTS AND ROYALTIES:**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| 340.120 BEGINNING CASH BALANCE/INVESTMENTS   | \$250,000        | \$250,000        | \$0              |
| 341.010 INTEREST ON INVESTMENTS              | \$500            | \$500            | \$800            |
| 342.020 RENT OF STATE POLICE BUILDING        | \$334,000        | \$334,000        | \$334,000        |
| 342.100 RENTAL ON LAND                       | \$25,000         | \$25,000         | \$26,300         |
|  |                  |                  |                  |
| <b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b> | <b>\$609,500</b> | <b>\$609,500</b> | <b>\$361,100</b> |

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
REVENUES**

CASH BASIS

|   | 2014<br>BUDGET   | 2013<br>BUDGET   | 2013<br>PROJECTED<br>YEAR END |
|---|------------------|------------------|-------------------------------|
| <b><u>INTERGOVERNMENTAL REVENUES:</u></b> |                  |                  |                               |
| 355.010 PUBLIC UTILITY REALTY TAX         | \$10,300         | \$8,500          | \$10,300                      |
| 355.080 RETAIL LIQUOR LICENSES            | \$6,400          | \$6,400          | \$6,400                       |
| 355.130 VOLUNTEER FIRE RELIEF AID         | \$262,600        | \$225,400        | \$225,500                     |
| 355.140 MUNICIPAL PENSION - STATE AID     | \$151,500        | \$143,000        | \$143,000                     |
| 355.145 UMT POLICE - STATE AID            | \$173,700        | \$165,300        | \$165,400                     |
| 355.150 SNOW REMOVAL - PENNDOT ROADS      | \$0              | \$10,000         | \$0                           |
| 355.160 REIMBURSEMENT FROM UMT POLICE     | \$0              | \$0              | \$15,100                      |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b>   | <b>\$604,500</b> | <b>\$558,600</b> | <b>\$565,700</b>              |

**ESCROW:**

|   |                  |                  |                  |
|---|------------------|------------------|------------------|
| 357.080 THIRD PARTY BILLING - ESCROW PAYMENTS | \$800,000        | \$700,000        | \$804,200        |
| 357.082 ADMINISTRATION FEES FROM ESCROWS      | \$40,000         | \$35,000         | \$43,900         |
| 357.083 CLOSED ESCROW ACCOUNTS                | \$1,000          | \$1,000          | \$86,600         |
| <b>TOTAL ESCROW</b>                           | <b>\$841,000</b> | <b>\$736,000</b> | <b>\$934,700</b> |

**SERVICE CHARGES/ADMINISTRATION:**

|  |                  |                  |                    |
|--|------------------|------------------|--------------------|
| 361.030 ZONING APPEALS                           | \$8,800          | \$11,000         | \$11,900           |
| 361.031 USE REVIEW FEES                          | \$1,500          | \$1,500          | \$2,000            |
| 361.033 BOUNDARY UPGRADE FEES                    | \$100            | \$100            | \$75,200           |
| 362.110 SALE OF BOOKS / MAPS / ORDINANCES / ETC. | \$400            | \$700            | \$300              |
| 362.201 FIRE SAFETY INSPECTIONS - ANNUAL         | \$168,000        | \$175,000        | \$160,300          |
| 362.202 OPERATIONAL PERMITS - ANNUAL             | \$200            | \$200            | \$0                |
| 362.410 BUILDING PERMITS                         | \$382,000        | \$240,000        | \$503,300          |
| 362.420 ELECTRICAL PERMITS                       | \$140,000        | \$73,000         | \$153,400          |
| 362.430 PLUMBING PERMITS                         | \$90,000         | \$51,000         | \$90,000           |
| 362.440 SEO PERMITS AND PROBES                   | \$2,000          | \$1,000          | \$5,300            |
| 362.450 GRADING PERMIT                           | \$19,000         | \$17,000         | \$25,800           |
| 362.451 RE-INSPECTION FEES                       | \$15,000         | \$15,000         | \$17,900           |
| 362.452 PLANNING SUBMISSION FEES                 | \$100            | \$100            | \$100              |
| <b>TOTAL SERVICE CHARGES/ADMINISTRATION</b>      | <b>\$827,100</b> | <b>\$585,600</b> | <b>\$1,045,500</b> |

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
REVENUES**

CASH BASIS

|                          | 2014<br><u>BUDGET</u> | 2013<br><u>BUDGET</u> | 2013<br><u>PROJECTED<br/>YEAR END</u> |
|--------------------------|-----------------------|-----------------------|---------------------------------------|
| <b><u>PARK FEES:</u></b> |                       |                       |                                       |
| 367.900 PAVILION RENTALS | \$24,000              | \$24,000              | \$23,300                              |
| <b>TOTAL PARK FEES</b>   | <b>\$24,000</b>       | <b>\$24,000</b>       | <b>\$23,300</b>                       |

**MISCELLANEOUS REVENUES:**

|                                     |                 |                |                 |
|-------------------------------------|-----------------|----------------|-----------------|
| 380.100 MISCELLANEOUS REVENUES      | \$100           | \$100          | \$0             |
| 380.101 DISCOUNT AMUSEMENT TICKETS  | \$1,600         | \$4,000        | \$3,300         |
| 380.102 INDEPENDENT PARK RENTALS    | \$15,000        | \$0            | \$20,100        |
| 380.103 SPORTS CLINICS & PROGRAMS   | \$10,000        | \$0            | \$11,200        |
| <b>TOTAL MISCELLANEOUS REVENUES</b> | <b>\$26,700</b> | <b>\$4,100</b> | <b>\$34,600</b> |

**INTERFUND OPERATING TRANSFER SEWER DEPARTMENT:**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| 392.008 TRANSFER FROM SEWER FUND - SALARIES / WAGES        | \$528,200        | \$502,300        | \$481,000        |
| 392.009 TRANSFER FROM SEWER FUND - MATERIALS               | \$52,000         | \$22,000         | \$59,700         |
| 392.011 TRANSFER FROM SEWER FUNDS - BENEFITS               | \$125,700        | \$132,200        | \$117,400        |
| <b>TOTAL INTERFUND OPERATING TRANSFER SEWER DEPARTMENT</b> | <b>\$705,900</b> | <b>\$656,500</b> | <b>\$658,100</b> |

**INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING DEPARTMENT**

|  |                    |                    |                    |
|--|--------------------|--------------------|--------------------|
| 393.001 TRANSFER FROM REFUSE - SALARIES / WAGES                | \$76,100           | \$70,000           | \$85,300           |
| 393.002 TRANSFER FROM REFUSE - MATERIALS                       | \$45,000           | \$51,500           | \$43,300           |
| 393.003 TRANSFER FROM REFUSE - BENEFITS                        | \$33,500           | \$42,000           | \$33,600           |
| 393.004 TRANSFER FROM REFUSE - ACCOUNTING / LEGAL              | \$30,000           | \$35,000           | \$24,700           |
| 393.005 TRANSFER FROM REFUSE - HAULING                         | \$1,345,000        | \$1,305,000        | \$1,304,800        |
| 393.007 TRANSFER FROM REFUSE - CPTL PURCHASE-BLDG/SECURITY     | \$100,000          | \$100,000          | \$100,000          |
| 393.008 TRANSFER FROM REFUSE - CAPITAL RESERVE                 | \$156,400          | \$149,500          | \$150,000          |
| 393.009 TRANSFER FROM REFUSE - OFFICE RENTAL                   | \$25,000           | \$16,000           | \$16,100           |
| <b>TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING</b> | <b>\$1,811,000</b> | <b>\$1,769,000</b> | <b>\$1,757,800</b> |

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
REVENUES**

CASH BASIS

|  | <u>2014</u><br><u>BUDGET</u> | <u>2013</u><br><u>BUDGET</u> | <u>2013</u><br><u>PROJECTED</u><br><u>YEAR END</u> |
|--|------------------------------|------------------------------|--|
| <b><u>INTERFUND OPERATING TRANSFER</u></b>                     |                              |                              |  |
| 392.010 TRANSFER FROM CAPITAL RESV ACCOUNT BLDG/SECURITY       | \$100,000                    | \$0                          | \$0  |
| 392.012 TRANSFER FROM RECREATION FUND                          | \$350,000                    | \$300,000                    | \$145,700  |
| 392.013 TRANSFER FROM FIREMAN'S GRATUITY FUND                  | \$15,000                     | \$61,000                     | \$15,000   |
|  |                              |                              |  |
| <b>TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING</b> | <b>\$465,000</b>             | <b>\$361,000</b>             | <b>\$160,700</b>                                   |
| <b><u>SHORT TERM DEBT / REFUND / REIMBURSEMENTS</u></b>        |                              |                              |  |
| 394.100 REFUND OF INSURANCE - MEDICAL PAYMENTS RETIREES        | \$7,100                      | \$6,600                      | \$7,900  |
| 394.200 REIMBURSEMENTS TO TOWNSHIP                             | \$50,000                     | \$50,000                     | \$136,000  |
|  |                              |                              |  |
| <b>TOTAL SHORT TERM DEBT</b>                                   | <b>\$57,100</b>              | <b>\$56,600</b>              | <b>\$143,900</b>                                   |
|  |                              |                              |  |
| <b>TOTAL REVENUES</b>  | <b>\$14,178,200</b>          | <b>\$13,371,400</b>          | <b>\$13,942,000</b>                                |



**UPPER MACUNGIE TOWNSHIP**

**2014 BUDGET**

**REVENUE LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2014**

**REAL ESTATE TAXES**

|         |   |             |
|---------|---|-------------|
| 301.100 | <b>REAL ESTATE TAXES - Current Year</b> - The <2014> property assessment for Upper Macungie Township, as calculated by Lehigh County, is \$3,496,203,300 at 95% collection rate and mileage of .64 this year's figure will be | \$2,237,600 |
| 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.   | \$313,200   |
| 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.   | \$63,000    |
| 301.200 | <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.  | \$14,000    |
| 301.210 | <b>FIRE HYDRANT TAXES - Prior Year</b> - This revenue item is money collected by the tax collector for the previous year.   | \$100       |
| 301.220 | <b>STREET LIGHT TAXES - Prior Year</b> - This revenue item is money collected by the tax collector for the previous year.   | \$200       |
| 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.                                    | \$3,600     |
| 301.700 | <b>REAL ESTATE TAXES - Interim Prior</b> - This revenue item is money collected for the previous year by the Tax Claim Bureau.  | \$2,500     |
| 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                    | \$600,000   |



**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2014**

**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 | \$3,500,000 |
| 310.210 | <b>EARNED INCOME TAX - Prior</b> - This revenue item is money collected by the township for the previous year.   | \$175,000   |
| 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).   | \$810,000   |
| 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.  | \$303,000   |

**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  | \$400   |
| 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 | \$2,000 |

**FINES AND FORFEITURES**

|         |   |           |
|---------|---|-----------|
| 331.130 | <b>MAGISTRATE / FINES</b> -These fines are for individuals who violate laws such as the motor vehicle code, disorderly conduct, littering, underage drinking, criminal mischief, etc. It is estimated the Township will receive   | \$160,000 |
| 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 | \$15,000  |
| 331.141 | <b>UPPER MACUNGIE TOWNSHIP POLICE</b> - The revenue received for parking tickets and for reports.   | \$6,800   |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2014**

**INTEREST, RENTS AND ROYALTIES**

|         |   |           |
|---------|---|-----------|
| 340.120 | <b>BEGINNING CASH BALANCE / INVESTMENTS - Estimated funds available as of January 1, 2014.</b>  | \$250,000 |
| 341.010 | <b>INTEREST ON INVESTMENTS - Interest estimated to be earned this year will be</b>  | \$500     |
| 342.020 | <b>RENT OF STATE POLICE BUILDING - Rental of the State Police building to the Commonwealth of Pennsylvania. It is estimated the Township will receive</b> | \$334,000 |
| 342.100 | <b>RENTAL OF LAND - The Township has land and office space which is rented out. It is estimated the Township will receive</b>                             | \$25,000  |

**INTERGOVERNMENTAL REVENUE**

|         |   |           |
|---------|---|-----------|
| 355.010 | <b>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</b>  | \$10,300  |
| 355.080 | <b>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</b> | \$6,400   |
| 355.130 | <b>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</b>                         | \$262,600 |
| 355.140 | <b>MUNICIPAL PENSION - State Aid - The Township receives money from the state to defray the nonuniform pension plans. The estimated revenue will be</b>                                       | \$151,500 |
| 355.145 | <b>UMT POLICE FORCE - STATE AID - Township receives revenue from the state which goes directly to the Upper Macungie Township Police Department.</b>  | \$173,700 |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2014**

**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  | \$0 |
| 355.160 | <b>REIMBURSEMENT FROM UPPER MACUNGIE TOWNSHIP POLICE</b> - These are expense reimbursements from the Upper Macungie Township Police which are paid by the Township. This estimated revenue will be | \$0 |

**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 | \$800,000 |
| 357.082 | <b>ADMINISTRATION FEES FROM DEVELOPER'S ESCROW ACCOUNTS</b> - Fees paid by developers for the distribution and creation of third party billing.                                     | \$40,000  |
| 357.083 | <b>CLOSED ESCROW ACCOUNTS</b> - Funds from closed Escrow Accounts transferred to General Account, to refund to the developers and owners.   | \$1,000   |

**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                                 | \$8,800   |
| 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                         | \$1,500   |
| 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.  | \$168,000 |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2014**

**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   | \$382,000 |
| 362.420 | <b>ELECTRICAL PERMITS</b> - The anticipated revenue for electrical permits will be   | \$140,000 |
| 362.430 | <b>PLUMBING PERMITS</b> - The anticipated revenue for plumbing permits will be   | \$90,000  |
| 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   | \$19,000  |
| 362.451 | <b>RE-INSPECTION FEES</b> - Fees for re-inspections will be  | \$15,000  |
| 362.452 | <b>PLANNING SUBMISSION FEES</b> - The anticipated revenue for planning submissions.  | \$100     |

**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 |
|---------|--|----------|

**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.  | \$1,600  |
| 380.102 | <b>INDEPENDENT PARK</b> - Revenue received from the rental of Independent Park. The estimated income will be                          | \$15,000 |
| 380.103 | <b>SPORTS CLINCS AND PROGRAMS</b> - The revenue for organized clinics in Upper Macungie Township. The estimated income will be        | \$10,000 |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2014**

**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 | \$528,200 |
| 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   | \$52,000  |
| 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  | \$125,700 |

**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. | \$76,100    |
| 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.   | \$45,000    |
| 393.003 | <b>TRANSFER FROM REFUSE - Benefits</b> - This transfer is for the benefits the Township pays for Refuse and Recycling employees.   | \$33,500    |
| 393.004 | <b>TRANSFER FROM REFUSE - Accounting / Legal</b> - The cost of any accounting and legal matters that the Township pays.  | \$30,000    |
| 393.005 | <b>TRANSFER FROM REFUSE - Hauling</b> - Cost of waste hauling paid through the Township.   | \$1,345,000 |
| 393.007 | <b>CAPITAL PURCHASE - BUILDING AND SECURITY</b> - Partial cost to purchase security system and building modifications.   | \$100,000   |
| 393.008 | <b>CAPITAL RESERVE</b> - This amount is put in a reserve account to be able to maintain the 2014 rate until the end of the contract.   | \$156,400   |
| 393.009 | <b>OFFICE RENTAL</b> - To reimburse Upper Macungie Township for the areas used for Refuse and Recycling in the office and garages.   | \$25,000    |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2014**

**INTERFUND OPERATING TRANSFER**

|         |   |           |
|---------|---|-----------|
| 392.010 | <b>TRANSFER FROM CAPITAL RESERVE ACCOUNT- BUILDING AND SECURITY</b> - Transfers from any Capital funds, such as, the Capital Reserve Account to supplement the General Fund.  | \$100,000 |
| 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, play ground equipment and building repairs. | \$350,000 |
| 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 (\$7.50 a call) and various Township Fire Stations functions.       | \$15,000  |

**SHORT TERM DEBT / REFUND / REIMBURSEMENTS**

|         |  |          |
|---------|--|----------|
| 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 | \$7,100  |
| 394.200 | <b>REIMBURSEMENTS TO TOWNSHIP</b> - Monies reimbursed to the Township for insurance refunds, insurance claims for Township property damage and Cobra payments.   | \$50,000 |



**UPPER MACUNGIE TOWNSHIP**

**2014 BUDGET**

**EXPENSES**

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
EXPENSES**

CASH BASIS

|  | 2014<br><u>BUDGET</u> | 2013<br><u>BUDGET</u> | 2013<br><u>PROJECTED<br/>YEAR END</u> |
|--|-----------------------|-----------------------|---------------------------------------|
| <b><u>GENERAL GOVERNMENT ADMINISTRATION:</u></b> |                       |                       |                                       |
| 400.113 SALARIES ELECTED OFFICIALS- MEETINGS     | \$9,700               | \$9,700               | \$9,800                               |
| 400.460 SEMINARS / CONFERENCES                   | \$500                 | \$1,000               | \$200                                 |
| 400.461 SUBSCRIPTIONS / MEMBERSHIPS              | \$2,000               | \$2,500               | \$1,700                               |
| <b>TOTAL GENERAL GOVERNMENT ADMINISTRATION</b>   | <b>\$12,200</b>       | <b>\$13,200</b>       | <b>\$11,700</b>                       |

**FINANCIAL ADMINISTRATION:**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| 402.120 SALARY                                     | \$65,200         | \$63,900         | \$63,600         |
| 402.156 HEALTH INSURANCE BC/BS                     | \$648,700        | \$730,500        | \$528,600        |
| 402.158 LIFE INSURANCE                             | \$21,800         | \$20,500         | \$22,200         |
| 402.163 DEFERRED COMPENSATION                      | \$40,000         | \$55,000         | \$35,200         |
| 402.300 BANK CHARGES                               | \$100            | \$100            | \$0              |
| 402.460 SEMINARS / CONFERENCES / TRAINING          | \$100            | \$100            | \$0              |
| 402.461 EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS | \$4,000          | \$6,000          | \$3,500          |
| <b>TOTAL FINANCIAL ADMINISTRATION</b>              | <b>\$779,900</b> | <b>\$876,100</b> | <b>\$653,100</b> |

**TAX COLLECTOR:**

|   |                  |                  |                  |
|---|------------------|------------------|------------------|
| 403.114 SALARY                              | \$12,000         | \$12,000         | \$12,000         |
| 403.220 OPERATING EXPENSES- OFFICE SUPPLIES | \$200            | \$100            | \$100            |
| 403.310 POSTAGE AND BILL PRINTING           | \$10,000         | \$8,500          | \$9,500          |
| 403.510 PRIOR YEAR TAX REFUNDS              | \$5,000          | \$5,000          | \$5,400          |
| 403.600 HYDRANT TAX PAYMENT                 | \$160,000        | \$130,000        | \$155,000        |
| 403.610 STREET LIGHT TAX PAYMENT            | \$145,000        | \$149,000        | \$142,100        |
| <b>TOTAL TAX COLLECTOR</b>                  | <b>\$332,200</b> | <b>\$304,600</b> | <b>\$324,100</b> |

**LEGAL EXPENSES:**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| 404.314 LEGAL SERVICES                 | \$145,000        | \$165,000        | \$121,100        |
| 404.315 LEGAL SERVICES - REIMBURSABLES | \$35,000         | \$39,000         | \$34,000         |
| <b>TOTAL LEGAL EXPENSES</b>            | <b>\$180,000</b> | <b>\$204,000</b> | <b>\$155,100</b> |



**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
EXPENSES**

CASH BASIS

|   | <b>2014<br/>BUDGET</b> | <b>2013<br/>BUDGET</b> | <b>2013<br/>PROJECTED<br/>YEAR END</b> |
|---|------------------------|------------------------|--|
| <b><u>CLERICAL SERVICES:</u></b>                  |                        |                        |  |
| 405.140 SALARIES / WAGES                          | \$291,500              | \$251,200              | \$234,700                              |
| 405.210 OFFICE SUPPLIES                           | \$16,000               | \$24,000               | \$14,000                               |
| 405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT | \$7,000                | \$8,500                | \$7,000                                |
| 405.325 POSTAGE                                   | \$28,000               | \$28,000               | \$26,900                               |
| 405.331 TRANSPORTATION / MILEAGE                  | \$7,000                | \$7,000                | \$6,000                                |
| 405.341 ADVERTISING                               | \$5,000                | \$7,000                | \$4,600                                |
| 405.342 PRINTING                                  | \$21,000               | \$8,000                | \$21,900                               |
| 405.441 AD COMPUTER                               | \$6,500                | \$6,500                | \$6,500                                |
| 405.480 MANAGEMENT CONSULTING SERVICES            | \$8,000                | \$6,000                | \$3,000                                |
| 405.701 COMPUTER UPGRADE AND NEW COMPUTERS        | \$5,000                | \$10,000               | \$0                                    |
| 405.702 COMPUTER EXPENSE AND WEBSITE UPDATES      | \$1,500                | \$1,500                | \$2,200                                |
| <b>TOTAL CLERICAL SERVICES</b>                    | <b>\$396,500</b>       | <b>\$357,700</b>       | <b>\$326,800</b>                       |

**INSURANCE BENEFITS:**

|   |                  |                  |                  |
|---|------------------|------------------|------------------|
| 406.154 WORKMAN'S COMPENSATION INSURANCE          | \$106,500        | \$157,700        | \$142,000        |
| 406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES | \$382,500        | \$371,400        | \$371,400        |
| 406.351 UMBRELLA INSURANCE- LIABILITY             | \$50,900         | \$31,400         | \$110,900        |
| 406.355 COMMERCIAL PACKAGE POLICY                 | \$113,100        | \$108,600        | \$121,700        |
| <b>TOTAL INSURANCE BENEFITS</b>                   | <b>\$653,000</b> | <b>\$669,100</b> | <b>\$746,000</b> |

**ACCOUNTING / ACTUARIAL:**

|                                     |                 |                 |                 |
|-------------------------------------|-----------------|-----------------|-----------------|
| 407.311 AUDITING SERVICES           | \$26,000        | \$26,000        | \$25,600        |
| 407.316 ACTUARIAL SERVICES          | \$5,500         | \$5,000         | \$5,400         |
| <b>TOTAL ACCOUNTING / ACTUARIAL</b> | <b>\$31,500</b> | <b>\$31,000</b> | <b>\$31,000</b> |

**ENGINEERING:**

|                                       |                    |                    |                    |
|---------------------------------------|--------------------|--------------------|--------------------|
| 408.311 TOWNSHIP ENGINEERING SERVICES | \$280,000          | \$320,000          | \$281,900          |
| 408.315 ESCROW - ENGINEERING FEES     | \$800,000          | \$700,000          | \$1,169,000        |
| <b>TOTAL ENGINEERING</b>              | <b>\$1,080,000</b> | <b>\$1,020,000</b> | <b>\$1,450,900</b> |

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
EXPENSES**

CASH BASIS

|  | 2014<br>BUDGET   | 2013<br>BUDGET   | 2013<br>PROJECTED<br>YEAR END |
|--|------------------|------------------|-------------------------------|
| <b><u>GENERAL GOVERNMENT OPERATING EXPENSES:</u></b> |                  |                  |                               |
| 409.226 CUSTODIAL SUPPLIES / MATERIALS               | \$4,000          | \$4,000          | \$3,400                       |
| 409.321 TELEPHONE AND NEW TELEPHONE SYSTEM           | \$45,000         | \$35,000         | \$30,200                      |
| 409.361 ELECTRICITY                                  | \$45,000         | \$30,000         | \$47,700                      |
| 409.362 HEAT   | \$5,000          | \$6,000          | \$4,300                       |
| 409.363 WATER  | \$600            | \$600            | \$600                         |
| 409.364 SEWER  | \$1,000          | \$2,000          | \$900                         |
| 409.373 MAINTENANCE / REPAIR BUILDINGS               | \$50,000         | \$40,000         | \$111,600                     |
| 409.375 VEHICLE FUELS - GASOLINE                     | \$175,000        | \$175,000        | \$161,000                     |
| 409.376 VEHICLE FUELS - DIESEL                       | \$80,000         | \$90,000         | \$71,000                      |
| <b>TOTAL GENERAL GOVERNMENT OPERATING EXPENSES</b>   | <b>\$405,600</b> | <b>\$382,600</b> | <b>\$430,700</b>              |

|                         |                    |                    |                    |
|-------------------------|--------------------|--------------------|--------------------|
| <b>TOTAL DEPARTMENT</b> | <b>\$3,870,900</b> | <b>\$3,858,300</b> | <b>\$4,129,400</b> |
|-------------------------|--------------------|--------------------|--------------------|

**STATE POLICE DEPARTMENT:**

|  |                 |                 |                 |
|--|-----------------|-----------------|-----------------|
| 410.110 STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING | \$15,000        | \$15,000        | \$40,600        |
| <b>TOTAL STATE POLICE DEPARTMENT</b>                     | <b>\$15,000</b> | <b>\$15,000</b> | <b>\$40,600</b> |

**UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT:**

|  |                    |                    |                    |
|--|--------------------|--------------------|--------------------|
| 410.134 SALARIES                                       | \$2,062,000        | \$1,950,000        | \$1,506,600        |
| 410.135 HEALTH AND LIFE INSURANCE                      | \$535,800          | \$365,400          | \$408,200          |
| 410.136 PENSION AND ADMINISTRATION FEES (PMRS)         | \$403,200          | \$301,200          | \$500              |
| 410.137 DEFERRED COMPENSATION                          | \$20,000           | \$20,000           | \$20,400           |
| 410.138 UNIFORMS                                       | \$25,000           | \$15,000           | \$163,200          |
| 410.139 LEGAL FEES                                     | \$6,000            | \$12,000           | \$0                |
| 410.140 OFFICE EQUIPMENT & OPERATING SUPPLIES          | \$20,000           | \$8,000            | \$48,500           |
| 410.141 CUSTODIAL SUPPLIES                             | \$1,000            | \$1,000            | \$2,700            |
| 410.142 COMPUTER SOFTWARE AND HARDWARE                 | \$40,000           | \$12,000           | \$147,300          |
| 410.143 TRAINING / SEMINARS / DUES                     | \$30,000           | \$18,000           | \$25,200           |
| 410.144 BUILDING MAINTENANCE AND EQUIPMENT             | \$13,000           | \$13,000           | \$50,800           |
| 410.145 ELECTRIC                                       | \$15,000           | \$25,000           | \$16,700           |
| 410.146 HEAT   | \$7,000            | \$12,000           | \$3,300            |
| 410.147 WATER  | \$1,000            | \$600              | \$1,600            |
| 410.148 SEWER  | \$1,000            | \$600              | \$500              |
| 410.149 TELEPHONES                                     | \$30,000           | \$30,000           | \$21,100           |
| 410.150 VEHICLE MAINTENANCE AND EQUIPMENT              | \$43,000           | \$43,000           | \$417,800          |
| 410.151 VEHICLE PURCHASE                               | \$0                | \$0                | \$134,900          |
| 410.152 TESTING PRE-EMPL / DRUG / ALCOHOL / POLYGRAPH  | \$1,600            | \$800              | \$3,300            |
| 410.153 K-9  | \$12,000           | \$12,000           | \$15,900           |
| 410.154 ARMS AND AMMUNITION                            | \$20,000           | \$15,000           | \$62,500           |
| 410.155 EVIDENCE PROCESSING MATERIALS                  | \$3,000            | \$3,000            | \$800              |
| 410.156 MAINTENANCE CONTRACT FOR OFFICE EQUIP          | \$10,000           | \$0                | \$1,000            |
| <b>TOTAL UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT</b> | <b>\$3,299,600</b> | <b>\$2,857,600</b> | <b>\$3,052,800</b> |

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
EXPENSES**

CASH BASIS

|  | <b>2014<br/>BUDGET</b> | <b>2013<br/>BUDGET</b> | <b>2013<br/>PROJECTED<br/>YEAR END</b> |
|--|------------------------|------------------------|--|
| <b><u>FIRE DEPARTMENT:</u></b>                             |                        |                        |  |
| 411.131 SALARIES / WAGES                                   | \$215,300              | \$213,300              | \$212,900                              |
| 411.134 OPERATING SUPPLIES                                 | \$26,000               | \$26,000               | \$24,800                               |
| 411.135 COMPUTER SOFTWARE AND HARDWARE                     | \$8,000                | \$8,000                | \$2,400                                |
| 411.136 CUSTODIAL SUPPLIES                                 | \$1,000                | \$1,000                | \$400                                  |
| 411.137 INSURANCE FIRE STATIONS #8, #25, AND #56           | \$30,000               | \$30,000               | \$19,900                               |
| 411.138 WORKERS COMPENSATION INSURANCE (SWFI)              | \$39,000               | \$0                    | \$0                                    |
| 411.249 VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56  | \$22,000               | \$22,000               | \$19,000                               |
| 411.250 VEHICLE MAINTENANCE - FOGELSVILLE #8               | \$30,000               | \$30,000               | \$20,300                               |
| 411.251 VEHICLE MAINTENANCE - TREXLERTOWN #25              | \$30,000               | \$30,000               | \$15,700                               |
| 411.255 UNIFORMS   | \$8,000                | \$8,000                | \$8,600                                |
| 411.256 EQUIPMENT PURCHASE                                 | \$60,000               | \$60,000               | \$22,200                               |
| 411.257 MAINTENANCE / REPAIRS / TESTING EQUIPMENT          | \$10,000               | \$10,000               | \$11,100                               |
| 411.258 OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT          | \$2,000                | \$2,000                | \$0                                    |
| 411.259 ELECTRIC - FIRE STATIONS #8, #25 AND #56           | \$34,000               | \$34,000               | \$29,600                               |
| 411.260 TRAINING / SEMINARS / DUES / EMERGENCY MGMT CERT   | \$7,000                | \$7,000                | \$5,600                                |
| 411.354 VOLUNTEER FIREMEN REINBURSEMENTS AND FUNCTIONS     | \$105,000              | \$81,000               | \$104,700                              |
| 411.710 BUILDING REPAIRS & MAINTENANCE #8,#25&#56          | \$30,000               | \$30,000               | \$37,300                               |
| 411.711 HEAT - FIRE STATIONS #8, #25 AND #56               | \$25,000               | \$40,000               | \$20,800                               |
| 411.712 TELEPHONE SERVICE - FIRE STATIONS #8, #25, AND #56 | \$6,000                | \$8,500                | \$5,900                                |
| 411.713 WATER - FIRE STATIONS #8, #25 AND #56              | \$2,600                | \$2,600                | \$1,500                                |
| 411.714 TRASH HAULING - FIRE STATIONS #8, #25 AND #56      | \$3,000                | \$3,000                | \$2,900                                |
| 411.715 SEWER - FIRE STATION #8, #25 AND #56               | \$1,200                | \$1,200                | \$1,000                                |
| <b>TOTAL FIRE DEPARTMENT</b>                               | <b>\$695,100</b>       | <b>\$647,600</b>       | <b>\$566,600</b>                       |

**PLANNING / ZONING:**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| 414.120 SALARIES / WAGES                                   | \$199,600        | \$250,400        | \$236,100        |
| 414.140 ZONING HEARING BOARD EXPENSES                      | \$1,900          | \$1,500          | \$1,900          |
| 414.210 PLANNING / ZONING SUPPLIES                         | \$6,000          | \$6,000          | \$8,200          |
| 414.313 VEHICLE REPAIRS & MAINTENANCE                      | \$1,000          | \$1,000          | \$2,700          |
| 414.314 ZONING BOARD LEGAL SERV (REVISED SALDO/ZONING)BOOK | \$40,000         | \$25,000         | \$23,000         |
| 414.316 STENOGRAPHER                                       | \$6,000          | \$6,000          | \$4,800          |
| 414.341 ADVERTISING  | \$2,000          | \$2,000          | \$1,800          |
| 414.420 RENT OF INSPECTORS                                 | \$262,000        | \$78,000         | \$270,900        |
| 414.460 MEMBERSHIP DUES / TRAINING / CONF/ SUBSCRIPTIONS   | \$6,000          | \$6,000          | \$4,600          |
| <b>TOTAL PLANNING / ZONING</b>                             | <b>\$524,500</b> | <b>\$375,900</b> | <b>\$554,000</b> |

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
EXPENSES**

CASH BASIS

|                                  | <b>2014<br/>BUDGET</b> | <b>2013<br/>BUDGET</b> | <b>2013<br/>PROJECTED<br/>YEAR END</b> |
|----------------------------------|------------------------|------------------------|--|
| <b><u>SANITATION:</u></b>        |                        |                        |  |
| 426.140 SALARIES & WAGES - SEWER | \$528,200              | \$502,300              | \$473,400                              |
| <b>TOTAL SANITATION</b>          | <b>\$528,200</b>       | <b>\$502,300</b>       | <b>\$473,400</b>                       |

**REFUSE / RECYCLING:**

|   |                    |                    |                    |
|---|--------------------|--------------------|--------------------|
| 427.008 SALARIES / WAGES INCLUDING PART TIME            | \$76,100           | \$70,000           | \$85,300           |
| 427.009 DEFERRED COMPENSATION                           | \$2,500            | \$2,500            | \$2,000            |
| 427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT           | \$5,900            | \$5,500            | \$8,200            |
| 427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE       | \$25,100           | \$34,000           | \$23,400           |
| 427.012 PRINTING  | \$9,000            | \$5,500            | \$8,500            |
| 427.013 POSTAGE   | \$6,000            | \$6,000            | \$5,800            |
| 427.014 LEGAL FEES                                      | \$30,000           | \$35,000           | \$24,700           |
| 427.015 SERVICES / MATERIALS / RECYCLE BINS             | \$30,000           | \$40,000           | \$28,700           |
| 427.017 CAPITAL PURCHASE - BUILDING AND SECURITY        | \$100,000          | \$100,000          | \$102,000          |
| 427.018 CAPITAL RESERVE                                 | \$156,400          | \$149,500          | \$150,000          |
| 427.019 OFFICE RENTAL                                   | \$25,000           | \$16,000           | \$16,100           |
| 427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS) | \$1,345,000        | \$1,305,000        | \$1,304,800        |
| <b>TOTAL REFUSE / RECYCLING</b>                         | <b>\$1,811,000</b> | <b>\$1,769,000</b> | <b>\$1,759,500</b> |

**PUBLIC WORKS DEPARTMENT**

**LEAF COLLECTION / COMPOSTING:**

|  |                 |                 |                  |
|--|-----------------|-----------------|------------------|
| 427.700 COMPOST EQUIPMENT REPAIR & MAINTENANCE | \$15,000        | \$15,000        | \$218,900        |
| <b>TOTAL LEAF COLLECTION / COMPOSTING</b>      | <b>\$15,000</b> | <b>\$15,000</b> | <b>\$218,900</b> |

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
EXPENSES**

CASH BASIS

|  | 2014<br><u>BUDGET</u> | 2013<br><u>BUDGET</u> | 2013<br><u>PROJECTED<br/>YEAR END</u> |
|--|-----------------------|-----------------------|---------------------------------------|
| <b><u>PUBLIC WORKS:</u></b>                            |                       |                       |                                       |
| 430.124 SALARIES / WAGES                               | \$649,200             | \$608,300             | \$578,700                             |
| 430.143 DISPATCH ANSWERING SERVICE                     | \$1,000               | \$800                 | \$900                                 |
| 430.205 WORKPLACE SAFETY                               | \$1,000               | \$400                 | \$1,700                               |
| 430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE        | \$100                 | \$100                 | \$100                                 |
| 430.220 OPERATING SUPPLIES                             | \$8,000               | \$8,000               | \$12,100                              |
| 430.226 CUSTODIAL SUPPLIES                             | \$1,500               | \$1,200               | \$1,100                               |
| 430.250 VEHICLE REPAIR & MAINTENANCE                   | \$40,000              | \$40,000              | \$36,000                              |
| 430.321 TELEPHONES                                     | \$7,500               | \$7,500               | \$6,200                               |
| 430.327 RADIO MAINTENANCE                              | \$1,000               | \$1,000               | \$400                                 |
| 430.361 ELECTRIC                                       | \$9,000               | \$12,000              | \$7,600                               |
| 430.362 NATURAL GAS                                    | \$8,000               | \$9,000               | \$7,800                               |
| 430.373 BUILDING MAINTENANCE / REPAIR                  | \$50,000              | \$30,000              | \$37,100                              |
| 430.440 UNIFORMS & SHOES                               | \$21,000              | \$18,000              | \$21,800                              |
| 430.441 WORKPLACE DRUG / ALCOHOL CDL TEST              | \$2,500               | \$2,500               | \$2,300                               |
| 430.460 TRAINING                                       | \$2,000               | \$2,000               | \$1,500                               |
| 430.461 NEW INSPECTION STATION (ENGINEERING AND LEGAL) | \$25,000              | \$0                   | \$0                                   |
| <b>TOTAL PUBLIC WORKS</b>                              | <b>\$826,800</b>      | <b>\$740,800</b>      | <b>\$715,300</b>                      |

**SNOW AND ICE REMOVAL:**

|   |                  |                  |                  |
|---|------------------|------------------|------------------|
| 432.140 SALARIES AND WAGES                | \$12,000         | \$12,000         | \$5,600          |
| 432.220 SALT & ANTI-SKID                  | \$125,000        | \$125,000        | \$90,100         |
| 432.250 MAINTENANCE                       | \$10,000         | \$10,000         | \$4,100          |
| 432.740 EQUIPMENT RENTAL AND SNOW PLOWING | \$15,000         | \$10,000         | \$5,900          |
| <b>TOTAL SNOW AND ICE REMOVAL</b>         | <b>\$162,000</b> | <b>\$157,000</b> | <b>\$105,700</b> |

**TRAFFIC LIGHTS & STREET SIGNS:**

|  |                 |                 |                 |
|--|-----------------|-----------------|-----------------|
| 433.220 STREET SIGNS MAINTENANCE / SUPPLIES                    | \$14,000        | \$14,000        | \$12,300        |
| 433.361 TRAFFIC LIGHTS / ELECTRIC                              | \$12,000        | \$10,000        | \$11,000        |
| 433.377 TRAFFIC LIGHTS / MAINTENANCE REPAIR / PREMPTIVE LIGHTS | \$55,000        | \$75,000        | \$53,100        |
| <b>TOTAL TRAFFIC LIGHTS &amp; STREET SIGNS</b>                 | <b>\$81,000</b> | <b>\$99,000</b> | <b>\$76,400</b> |

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
EXPENSES**

CASH BASIS

|  | 2014<br>BUDGET   | 2013<br>BUDGET   | 2013<br>PROJECTED<br>YEAR END |
|--|------------------|------------------|-------------------------------|
| <b><u>STREET / ROAD MAINTENANCE:</u></b>     |                  |                  |                               |
| 438.245 ASPHALT PATCHING MATERIALS           | \$150,000        | \$150,000        | \$111,800                     |
| 438.247 STORM SEWER MATERIALS                | \$5,000          | \$8,000          | \$3,300                       |
| 438.249 STREET PAINTING MATERIALS            | \$55,000         | \$45,000         | \$40,600                      |
| 438.250 WEED SPRAYING                        | \$6,000          | \$6,000          | \$100                         |
| 438.260 MINOR OPERATING EQUIPMENT / SUPPLIES | \$2,000          | \$2,000          | \$400                         |
| 438.371 PENNDOT INSPECTIONS                  | \$200            | \$200            | \$2,200                       |
| 438.373 SMALL TOOLS                          | \$5,000          | \$0              | \$0                           |
| 438.374 VEHICLE PARTS                        | \$60,000         | \$35,000         | \$23,200                      |
| 439.245 CURB MECHANIZED PAVING               | \$500            | \$500            | \$0                           |
| 439.375 GUARDRAILS                           | \$15,000         | \$15,000         | \$0                           |
| 439.605 FOGELSVILLE DAM                      | \$50,000         | \$0              |                               |
| 439.606 STREET RESURFACING & OVERLAY         | \$200,000        | \$200,000        | \$233,000                     |
| 439.790 REPLACEMENT OF A PICK UP TRUCK       | \$22,000         | \$0              | \$292                         |
| 439.793 PURCHASE OF MOWER AND PAINT MACHINE  | \$17,000         | \$10,000         | \$13,381                      |
|  |                  |                  |                               |
| <b>TOTAL STREET / ROAD MAINTENANCE</b>       | <b>\$587,700</b> | <b>\$471,700</b> | <b>\$428,273</b>              |

**PARKS:**

|  |                    |                    |                    |
|--|--------------------|--------------------|--------------------|
| 454.121 SALARIES / WAGES INCLUDING PART-TIME           | \$278,000          | \$273,900          | \$257,500          |
| 454.131 SEASONAL MAINTENANCE AND DETENTION PONDS       | \$30,000           | \$30,000           | \$23,100           |
| 454.143 DISPATCH ANSWERING SERVICE                     | \$1,200            | \$1,200            | \$900              |
| 454.220 SUPPLIES / GENERAL EQUIPMENT                   | \$4,000            | \$4,000            | \$3,300            |
| 454.222 ATHLETIC FIELD SURFACE MAINTENANCE             | \$15,000           | \$10,000           | \$100              |
| 454.250 MAINTENANCE / REPAIR OF PARK VEHICLES          | \$12,000           | \$10,000           | \$10,600           |
| 454.361 ELECTRIC FOR PARK FACILITIES                   | \$12,000           | \$12,000           | \$9,000            |
| 454.375 GENERAL MAINTENANCE                            | \$8,000            | \$6,000            | \$8,400            |
| 454.455 WEED SPRAYING                                  | \$4,000            | \$4,000            | \$7,300            |
| 454.600 MAINTENANCE - OTHER PARKS & RETENTION PONDS    | \$8,000            | \$8,000            | \$4,000            |
| 454.610 GRANGE ROAD PARK                               | \$200,000          | \$200,000          | \$202,900          |
| 454.620 UPPER MACUNGIE PARK                            | \$8,000            | \$8,000            | \$12,900           |
| 454.630 RICKY PARK                                     | \$4,000            | \$4,000            | \$4,900            |
| 454.640 LONE LANE PARK                                 | \$10,000           | \$10,000           | \$16,700           |
| 454.650 BREINIGSVILLE PARK                             | \$10,000           | \$15,000           | \$17,900           |
| 454.722 PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF | \$100,000          | \$100,000          | \$75,500           |
| 454.723 INDEPENDENT PARK                               | \$50,000           | \$50,000           | \$80,400           |
| 454.724 ELECTRIC FOR INDEPENDENT PARK                  | \$10,000           | \$10,000           | \$4,700            |
| 454.762 INDEPENDENT PARK REFUNDS                       | \$3,000            | \$0                | \$0                |
|  |                    |                    |                    |
| <b>TOTAL PARKS</b>                                     | <b>\$767,200</b>   | <b>\$756,100</b>   | <b>\$740,100</b>   |
|  |                    |                    |                    |
| <b>TOTAL PUBLIC WORKS DEPARTMENT</b>                   | <b>\$2,439,700</b> | <b>\$2,239,600</b> | <b>\$2,284,673</b> |

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
EXPENSES**

CASH BASIS

|   | <u>2014<br/>BUDGET</u> | <u>2013<br/>BUDGET</u> | <u>2013<br/>PROJECTED<br/>YEAR END</u> |
|---|------------------------|------------------------|--|
| <b><u>MISCELLANEOUS:</u></b>                                |                        |                        |  |
| 456.500 MISC. DONATIONS BY TOWNSHIP                         | \$500                  | \$2,500                | \$0                                    |
| 456.501 REFUNDS PAID BY THE TOWNSHIP                        | \$2,000                | \$2,000                | \$4,800                                |
| 456.502 SUPPLIES FOR KITCHEN                                | \$2,500                | \$2,500                | \$1,000                                |
| 456.503 DISCOUNT AMUSEMENT TICKETS                          | \$1,600                | \$1,600                | \$3,300                                |
| 456.504 REFUND OF ESCROWS FUNDS                             | \$3,000                | \$3,000                | \$91,700                               |
| 456.506 SPORTS CLINICS AND PROGRAMS                         | \$10,000               | \$0                    | \$10,800                               |
| <b>TOTAL MISCELLANEOUS</b>                                  | <b>\$19,600</b>        | <b>\$11,600</b>        | <b>\$111,600</b>                       |
| <b><u>CIVIL:</u></b>  |                        |                        |  |
| 457.501 COMMUNITY CELEBRATIONS                              | \$22,500               | \$20,000               | \$18,000                               |
| 457.502 LEHIGH COUNTY SENIOR CITIZENS                       | \$9,000                | \$9,000                | \$9,000                                |
| 457.504 HUMANE SOCIETY & DEER PICK-UP                       | \$13,500               | \$14,500               | \$2,000                                |
| 457.505 LEHIGH CNTY CHILD ABUSE, MERT TEAM, MEALS ON WHEELS | \$7,000                | \$7,000                | \$8,000                                |
| <b>TOTAL CIVIL</b>  | <b>\$52,000</b>        | <b>\$50,500</b>        | <b>\$37,000</b>                        |
| <b><u>DEBT PRINCIPAL:</u></b>                               |                        |                        |  |
| 471.500 BUYING OF PROPERTY                                  | \$0                    | \$0                    | \$0                                    |
| <b>TOTAL DEBT PRINCIPAL</b>                                 | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                             |
| <b><u>INTERGOVERNMENTAL EXPENSE:</u></b>                    |                        |                        |  |
| 480.010 MISCELLANEOUS EXPENDITURES                          | \$500                  | \$500                  | \$0                                    |
| 481.520 VOLUNTEER FIRE RELIEF AID                           | \$262,600              | \$225,400              | \$225,500                              |
| 481.522 REGIONAL POLICE FORCE - STATE AID                   | \$0                    | \$165,300              | \$165,300                              |
| 487.361 PAYROLL TAXES                                       | \$359,500              | \$352,800              | \$346,300                              |
| 481.423 TRANSFER FROM LST TO CAPITAL EQUIPMENT RESERVE      | \$300,000              | \$300,000              | \$841,300                              |
| <b>TOTAL INTERGOVERNMENTAL EXPENSES</b>                     | <b>\$922,600</b>       | <b>\$1,044,000</b>     | <b>\$1,578,400</b>                     |
| <b>TOTAL EXPENSES</b>                                       | <b>\$14,178,200</b>    | <b>\$13,371,400</b>    | <b>\$14,587,973</b>                    |



**UPPER MACUNGIE TOWNSHIP**

**2014 BUDGET**

**EXPENSE LINE ITEM DESCRIPTIONS**



**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2014**

**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   | \$500   |
| 400.461 | <b>SUBSCRIPTIONS / MEMBERSHIPS</b> - Township departments (excluding Planning/Zoning) subscribe and join various governmental organizations and magazines, newspapers, etc.  | \$2,000 |

**FINANCIAL ADMINISTRATION**

|         |   |           |
|---------|---|-----------|
| 402.120 | <b>SALARY</b> - The salary will be for the Treasurer.   | \$65,200  |
| 402.156 | <b>HEALTH INSURANCE</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                                 | \$648,700 |
| 402.158 | <b>LIFE INSURANCE</b> - The Township's Life Insurance AD/D, STD and LTD.  | \$21,800  |
| 402.163 | <b>DEFERRED COMPENSATION</b> - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees   | \$40,000  |
| 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                                 | \$100     |
| 402.461 | <b>EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS</b> -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 | \$4,000   |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2014**

**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   | \$200     |
| 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  | \$10,000  |
| 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 2014 is | \$5,000   |
| 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   | \$145,000 |

**LEGAL EXPENSES**

|         |   |           |
|---------|---|-----------|
| 404.314 | <b>LEGAL SERVICES</b> - Upper Macungie Township retains a Law Office for representation at Township meetings, legal opinions, court hearings, Planning Commission meetings, etc. The estimated cost will be | \$145,000 |
| 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.   | \$35,000  |

**CLERICAL SERVICES**

|         |   |           |
|---------|---|-----------|
| 405.140 | <b>SALARIES / WAGES</b> - The salaries and wages for support staff of the Township. The estimated cost will be    | \$291,500 |
| 405.210 | <b>OFFICE SUPPLIES</b> - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be | \$16,000  |

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2014**

**CLERICAL SERVICES (cont.)**

|         |  |          |
|---------|--|----------|
| 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 | \$7,000  |
| 405.325 | <b>POSTAGE</b> - Postage for sending out the refuse bills and also the day to day correspondence. The estimated cost will be   | \$28,000 |
| 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  | \$7,000  |
| 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              | \$5,000  |
| 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                                     | \$21,000 |
| 405.441 | <b>AD COMPUTER</b> - Payroll and all tax reports done by AD Computer. The estimated cost for this year will be   | \$6,500  |
| 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                               | \$8,000  |
| 405.701 | <b>COMPUTER UPGRADE AND NEW COMPUTERS</b> - When necessary, the Township upgrades their computer systems and the purchase of new computers. The estimated cost is  | \$5,000  |
| 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   | \$1,500  |

**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. | \$106,500 |
| 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.  | \$382,500 |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2014**

**INSURANCE BENEFITS (con't)**

|         |   |           |
|---------|---|-----------|
| 406.351 | <b>UMBRELLA INSURANCE - Liability</b> - The Township Liability Limit on each occurrence is \$4,000,000. Our general aggregate limit is \$4,000,000. Also included is Body Injury and Property Damage Liability with a limit of \$500,000. | \$50,900  |
| 406.355 | <b>COMMERCIAL PACKAGE POLICY</b> - This policy covers all other property the Township owns. The cost will be  | \$113,100 |

**ACCOUNTING / ACTUARIAL**

|         |   |          |
|---------|---|----------|
| 407.311 | <b>AUDITING SERVICES</b> - The annual audit, is performed by France, Anderson, & Basile, P. C. This years costs will be   | \$26,000 |
| 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 | \$5,500  |

**ENGINEERING**

|         |  |           |
|---------|--|-----------|
| 408.311 | <b>TOWNSHIP ENGINEERING SERVICES</b> - The expense for Keystone Consulting Engineers to represent the Township. The estimated cost will be   | \$280,000 |
| 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 | \$800,000 |

**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  | \$4,000  |
| 409.321 | <b>TELEPHONE AND NEW TELEPHONE SYSTEM</b> - Telephone costs that cover mobile phone, pagers, Township telephone and one calls, also to cover cost for a new telephone system for the township. The telephone cost for this year is estimated to be | \$45,000 |
| 409.361 | <b>ELECTRICITY</b> - Cost for electric for the Township Administration Building. The estimated cost will be  | \$45,000 |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2014**

**GENERAL GOVERNMENT OPERATION EXPENSES CON'T**

|         |   |           |
|---------|---|-----------|
| 409.362 | <b>HEAT</b> - Cost of fuel for heating the Township Administration Building. The estimated cost will be   | \$5,000   |
| 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  | \$1,000   |
| 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 | \$50,000  |
| 409.375 | <b>VEHICLE FUEL - Gasoline</b> - Cost for gasoline for the Public Works equipment and fire equipment. The estimated cost will be  | \$175,000 |
| 409.376 | <b>VEHICLE FUEL - Diesel</b> - Cost for diesel fuel for the Public Works equipment and fire equipment. The estimated cost will be                                       | \$80,000  |

**STATE POLICE DEPARTMENTS**

|         |  |          |
|---------|--|----------|
| 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 |
|---------|--|----------|

**UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT**

|         |   |             |
|---------|---|-------------|
| 410.134 | <b>SALARIES</b> - Salaries for the Upper Macungie Township Police Officers. The estimated cost will be  | \$2,062,000 |
| 410.135 | <b>HEALTH AND LIFE INSURANCE</b> - The Township covers all full-time police officers and their families with a Capital Blue Cross hospitalization and major medical plan and the Life Insurance Program for all full time police officers. The estimated cost will be | \$535,800   |
| 410.136 | <b>PENSION &amp; ADMINISTRATION FEES (PMRS)</b> - The Township maintains a pension plan for each full time police officer, this is the years municipal obligation.  | \$403,200   |
| 410.137 | <b>DEFERRED COMPENSATION</b> - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees   | \$20,000    |

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2014**

**UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT (con't)**

|         |   |          |
|---------|---|----------|
| 410.138 | <b>UNIFORMS</b> - The Township will provide uniforms for all the police officers.   | \$25,000 |
| 410.139 | <b>LEGAL FEES</b> - Legal fees provide to the Upper Macungie Police Department when needed.   | \$6,000  |
| 410.140 | <b>OFFICE EQUIPMENT AND OPERATING SUPPLIES</b> - Various items purchased for the office, as well as supplies/items needed for community events.   | \$20,000 |
| 410.141 | <b>CUSTODIAL SUPPLIES</b> - The cleaning supplies for use in the Police building. The estimated cost will be  | \$1,000  |
| 410.142 | <b>COMPUTER SOFTWARE AND HARDWARE</b> - Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages. | \$40,000 |
| 410.143 | <b>TRAINING / SEMINARS / DUES</b> - The cost to send the Police Officers for training and seminars.   | \$30,000 |
| 410.144 | <b>BUILDING MAINTENANCE AND EQUIPMENT</b> - The cost of maintenance and equipment for the Upper Macungie Township Police Department building.   | \$13,000 |
| 410.145 | <b>ELECTRIC</b> - Cost for electric for the Upper Macungie Township Police Department Building. The estimated cost will be  | \$15,000 |
| 410.146 | <b>HEAT</b> - Cost for fuel for heating the Upper Macungie Township Police Department Building. The estimated cost will be  | \$7,000  |
| 410.147 | <b>WATER</b> - Cost for water from Lehigh County Water Authority. The estimated cost will be  | \$1,000  |
| 410.148 | <b>SEWER</b> - Cost for sewer for the Upper Macungie Township Police Department Building. The estimated cost will be  | \$1,000  |
| 410.149 | <b>TELEPHONE</b> - Telephone costs that cover mobile phone, pagers, Upper Macungie Township Police Department telephones. The telephone costs will be   | \$30,000 |
| 410.150 | <b>VEHICLE MAINTENANCE AND EQUIPMENT</b> - The cost for maintenance and equipment for police vehicles. This includes maintenance of VASCAR / speedometer certification, etc.                                  | \$43,000 |

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2014**

**UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT (con't)**

|         |  |          |
|---------|--|----------|
| 410.151 | <b>VEHICLE PURCHASES</b> - The cost to purchase vehicles for the Upper Macungie Township Police Department.  | \$0      |
| 410.152 | <b>TESTING - PRE-EMPLOYMENT, DRUG, ALCOHOL AND POLYGRAPH, ETC</b> - Cost for pre-employment, drug, alcohol and polygraph etc. for the Police Department.   | \$1,600  |
| 410.153 | <b>K-9</b> - The cost for training and care for the K-9's.   | \$12,000 |
| 410.154 | <b>ARMS AND AMMUNITION</b> - The cost for fire arms and ammunition.  | \$20,000 |
| 410.155 | <b>EVIDENCE PROCESSING MATERIALS</b> - The materials used for processing evidence.   | \$3,000  |
| 410.156 | <b>MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT</b> - The maintenance agreement contracts are fir equipment ranging from calculators, typewriters, fax machines, copy machines, etc. The estimated cost will be | \$10,000 |

**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            | \$215,300 |
| 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.  | \$1,000   |
| 411.137 | <b>INSURANCE</b> - Liability, damages, other policies to cover the Fire Stations #8, #25 and #56.  | \$30,000  |
| 411.138 | <b>WORKERS COMPENSATION INSURANCE</b> - Workers compensation insurance is used for the Volunteer Fire Fighters .   | \$39,000  |
| 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  |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2014**

**FIRE DEPARTMENT (con't)**

|         |  |           |
|---------|--|-----------|
| 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  |
| 411.255 | <b>UNIFORMS</b> - To standardize uniforms for all fire stations.   | \$8,000   |
| 411.256 | <b>EQUIPMENT PURCHASES</b> - To purchase small equipment like pumps, hoses and ladders for the fire companies and haz mat materials.   | \$60,000  |
| 411.257 | <b>MAINTENANCE / REPAIR / TESTING EQUIPMENT</b> - Repair, testing on the pumps, hoses and ladders.   | \$10,000  |
| 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.   | \$2,000   |
| 411.259 | <b>ELECTRIC</b> - Cost for electric for Fire Stations #8, #25, and #56.  | \$34,000  |
| 411.260 | <b>TRAINING / SEMINARS / DUES / EMERGENCY MANAGEMENT CERTIFICATION</b> - Training and seminars and emergency management certification for the volunteers' and community education.   | \$7,000   |
| 411.354 | <b>VOLUNTEER FIREMEN REINBURSEMENTS AND FUNCTIONS</b> - This is a program set up to pay the Township Volunteer Firemen \$7.50 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 | \$105,000 |
| 411.710 | <b>BUILDING REPAIRS AND MAINTENANCE</b> - 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.   | \$25,000  |
| 411.712 | <b>TELEPHONE SERVICE</b> - Telephone land lines for Fire Stations #8, #25, and #56.  | \$6,000   |
| 411.713 | <b>WATER</b> - Cost for water and well testing from Lehigh County Water Authority for Fire Stations #8, #25 and #56.   | \$2,600   |
| 411.714 | <b>TRASH HAULING</b> - The cost for trash pick-up for the Fire Stations #8, #25 and #56.   | \$3,000   |
| 411.715 | <b>SEWER</b> - The cost for sewer for Fire Stations #8, #25 and #56.   | \$1,200   |



**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2014**

**PLANNING / ZONING**

|         |  |           |
|---------|--|-----------|
| 414.120 | <b>SALARIES / WAGES</b> - Salaries and wages for the Planning and Zoning Department, Protective Services and Building Inspector will be  | \$199,600 |
| 414.140 | <b>ZONING HEARING BOARD EXPENSES</b> - Zoning Hearing Board members each receive \$6.00 per meeting. The estimated cost will be  | \$1,900   |
| 414.210 | <b>PLANNING / ZONING SUPPLIES</b> - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be   | \$6,000   |
| 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 AND REVISED SALDO AND ZONING BOOKS</b> - Steckel and Stopp Law Offices represents the Township in matters regarding the Zoning Hearing Board, also to revise the saldo and zoning books. The estimated cost will be | \$40,000  |
| 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   | \$2,000   |
| 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  | \$262,000 |
| 414.460 | <b>MEMBERSHIPS DUES / TRAINING / CONFERENCE / SUBSCRIPTIONS</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 | \$6,000   |

**SANITATION**

|         |  |           |
|---------|--|-----------|
| 426.140 | <b>SALARIES / WAGES - Sewer</b> - The salaries and wages for the Sewer Authority of the Township. The estimated cost will be | \$528,200 |
|---------|--|-----------|

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2014**

**REFUSE AND RECYCLING**

|         |  |             |
|---------|--|-------------|
| 427.008 | <b>SALARIES / WAGES INCLUDING PART TIME</b> - These costs are reimbursed to Upper Macungie Township from the Refuse Account.   | \$76,100    |
| 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> - These are reimbursed to Upper Macungie Township to cover costs.   | \$5,900     |
| 427.011 | <b>HEALTH / DENTAL / VISION / LIFE INSURANCE</b> - These are reimbursed to Upper Macungie Township to cover costs.   | \$25,100    |
| 427.012 | <b>PRINTING</b> - Cost of printing envelopes, letterhead and billing invoices.   | \$9,000     |
| 427.013 | <b>POSTAGE</b> - Mailing costs for billing invoices, letter, etc.  | \$6,000     |
| 427.014 | <b>LEGAL FEES</b> - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.  | \$30,000    |
| 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.            | \$30,000    |
| 427.017 | <b>CAPITAL PURCHASE - BUILDING AND SECURITY</b> - Partial cost to purchase a security system and building modifications.   | \$100,000   |
| 427.018 | <b>CAPITAL RESERVE</b> - This amount is put in a reserve account to be able to maintain the 2014 rate until the end of the contract,   | \$156,400   |
| 427.019 | <b>OFFICE RENTAL</b> - To reimburse Upper Macungie Township for the areas used for Refuse and Recycling in the office and garages.   | \$25,000    |
| 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. | \$1,345,000 |

**PUBLIC WORKS DEPARTMENT**

**LEAF COLLECTION / COMPOSTING**

|         |  |          |
|---------|--|----------|
| 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 | \$15,000 |
|---------|--|----------|

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2014**

**PUBLIC WORKS**

|         |   |           |
|---------|---|-----------|
| 430.124 | <b>SALARIES / WAGES</b> - Salaries and wages for road maintenance in the Township is estimated at   | \$649,200 |
| 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                                  | \$1,000   |
| 430.205 | <b>WORKPLACE SAFETY</b> - For the Public Works employees to attend seminars of Workplace Safety. The cost will be   | \$1,000   |
| 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                                    | \$100     |
| 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.   | \$1,500   |
| 430.250 | <b>VEHICLE REPAIRS &amp; MAINTENANCE</b> - Any repairs and maintenance to the equipment. The estimated cost this year will be   | \$40,000  |
| 430.321 | <b>TELEPHONES</b> - Telephone cost that cover the Public Works Department telephones. The cost for this year is estimate to be  | \$7,500   |
| 430.327 | <b>RADIO MAINTENANCE</b> - To repair the radios that are equipped in each Township Public Works vehicle, it is estimated to cost  | \$1,000   |
| 430.361 | <b>ELECTRIC</b> - Cost for electric for the Public Works Buildings. The estimated cost is   | \$9,000   |
| 430.362 | <b>NATURAL GAS</b> - Cost for natural gas for the Public Works Department. The estimated cost is  | \$8,000   |
| 430.373 | <b>BUILDING MAINTENANCE / REPAIR</b> - The cost for maintenance and repairs for the Public Works Building. The cost is estimated at   | \$50,000  |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2014**

**PUBLIC WORKS (con't)**

|         |   |          |
|---------|---|----------|
| 430.440 | <b>UNIFORMS &amp; SHOES</b> - The Township supplies uniforms and shoes to all Public Works employees. The estimated expense cost is | \$21,000 |
| 430.441 | <b>WORKPLACE DRUG / ALCOHOL CDL TEST</b> - Drug and Alcohol CDL Test are randomly taken. The estimated cost is                      | \$2,500  |
| 430.460 | <b>TRAINING</b> - Seminars and Public Works related training. The estimated cost will be  | \$2,000  |
| 430.461 | <b>NEW INSPECTION STATION - (ENGINEERING AND LEGAL)</b> For possible inspection station to inspect large vehicles.                  | \$25,000 |

**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         | \$12,000  |
| 432.220 | <b>SALT &amp; ANTI-SKID</b> - For the salt and anti-skid that will be used in the Township in 2014. The estimated cost will be    | \$125,000 |
| 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 SNOW PLOWING</b> - Cost for renting machinery to be used for snow plowing in 2014. 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  | \$14,000 |
| 433.361 | <b>TRAFFIC LIGHTS / ELECTRIC</b> - The cost of electric for traffic lights in the Township. The estimated cost will be   | \$12,000 |
| 433.377 | <b>TRAFFIC LIGHTS / MAINTENANCE REPAIR / PREMPTIVE LIGHTS</b> - Cost of maintaining all traffic signals and preemptive lights in the Township, maintenance is done by Telco of Reading. The estimated cost will be | \$55,000 |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2014**

**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   | \$150,000 |
| 438.247 | <b>STORM SEWER MATERIALS</b> - Pipes, storm drains and sewer related materials. The estimated cost will be   | \$5,000   |
| 438.249 | <b>STREET PAINTING MATERIALS</b> - The cost for materials for painting the lines in the Township. The estimated cost will be   | \$55,000  |
| 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   | \$6,000   |
| 438.260 | <b>MINOR OPERATING EQUIPMENT / SUPPLIES</b> - Small hand tools and small equipment, such as lawn mowers etc. The estimated cost will be  | \$2,000   |
| 438.371 | <b>PENNDOT INSPECTIONS</b> - The cost for Township bridge inspections by PENNDOT Inspectors. The estimated cost will be  | \$200     |
| 438.373 | <b>SMALL TOOLS</b> - The purchase of tools that maybe needed in the Public Works Department. The estimated cost will be  | \$5,000   |
| 438.374 | <b>VEHICLE PARTS</b> - The cost of any vehicle parts for Township equipment. The estimated cost will be  | \$60,000  |
| 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.   | \$15,000  |
| 439.605 | <b>FOGELSVILLE DAM</b> - The cost for dam repairs.   | \$50,000  |
| 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 | \$200,000 |
| 439.790 | <b>REPLACEMENT OF VEHICLES - PICK UP TRUCK</b> - This line item replacement of vehicles for the Public Works Department. The estimated cost will be                                    | \$22,000  |
| 439.793 | <b>PURCHASE OF MOWER AND A PAINT MACHINE</b> - This cost is for the purchase of a mower and a paint machine. The estimated cost is   | \$17,000  |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2014**

**PARKS**

|         |   |           |
|---------|---|-----------|
| 454.121 | <b>SALARIES / WAGES INCLUDING PART-TIME</b> - Salaries and wages for the full time & part-time employees in the Parks Department.   | \$278,000 |
| 454.131 | <b>SEASONAL MAINTENANCE AND DETENTION PONDS</b> - Wages for Outside Contractors and Seasonal Maintenance employees to maintain the athletic fields at the parks and the detention ponds 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  | \$1,200   |
| 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   |
| 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   | \$15,000  |
| 454.250 | <b>MAINTENANCE / REPAIR OF PARK VEHICLES</b> - The cost for maintenance and repair of the park vehicles. The estimated cost will be   | \$12,000  |
| 454.361 | <b>ELECTRIC FOR PARK FACILITIES</b> - The cost for electric for the Park Buildings. The estimated cost is   | \$12,000  |
| 454.375 | <b>GENERAL MAINTENANCE</b> - The cost for maintenance and repairs for the Parks Building. The cost is estimated at  | \$8,000   |
| 454.455 | <b>WEED SPRAYING</b> - The cost for weed spray for the Upper Macungie Township Parks. The estimated cost is   | \$4,000   |
| 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   | \$8,000   |
| 454.610 | <b>GRANGE ROAD PARK</b> - Repairs and maintenance for the park. The cost is estimated at  | \$200,000 |
| 454.620 | <b>UPPER MACUNGIE PARK</b> - Repairs and maintenance for the park. The cost is estimated at   | \$8,000   |
| 454.630 | <b>RICKY PARK</b> - Repairs and maintenance for the park. The cost is estimated at  | \$4,000   |

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2014**

**PARKS (con't)**

|         |  |           |
|---------|--|-----------|
| 454.640 | <b>LONE LANE PARK</b> - Repairs and maintenance for the park. The cost is estimated at   | \$10,000  |
| 454.650 | <b>BREINIGSVILLE PARK</b> - Repairs and maintenance for the park. The cost is estimated at   | \$10,000  |
| 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>INDEPENDENT PARK</b> - Repairs and maintenance for the park. The cost is estimated at   | \$50,000  |
| 454.724 | <b>ELECTRIC FOR INDEPENDENT PARK</b> - Cost for the electric at 150 Independent Road.  | \$10,000  |
| 454.762 | <b>INDEPENDENT PARK REFUNDS</b> - Refunds of security deposits.  | \$3,000   |

**MISCELLANEOUS**

|         |  |          |
|---------|--|----------|
| 456.500 | <b>MISCELLANEOUS DONATIONS BY THE TOWNSHIP</b> - Any associations and foundations that the Township donates to.                              | \$500    |
| 456.501 | <b>REFUNDS PAID BY TOWNSHIP</b> - Monies set aside for any refunds the Township needs to reimburse.  | \$2,000  |
| 456.502 | <b>SUPPLIES FOR KITCHEN</b> - Kitchen supplies needed for various meetings throughout the year.  | \$2,500  |
| 456.503 | <b>DISCOUNT AMUSEMENT TICKETS</b> - Township refunds the supplier for the sale of the amusement tickets.                                     | \$1,600  |
| 456.504 | <b>REFUND OF ESCROW FUNDS</b> - Funds from escrow accounts transferred to the General Account to facilitate refund to developers and owners. | \$3,000  |
| 456.506 | <b>SPORTS CLINICS AND PROGRAMS</b> - The expense that occurs when holding sports clinics and different programs in the Township.             | \$10,000 |

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2014**

**CIVIL**

|         |  |          |
|---------|--|----------|
| 457.501 | <b>COMMUNITY CELEBRATIONS</b> - Money set aside Christmas Lights and July 4th Fireworks and Community Days.  | \$22,500 |
| 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 | \$13,500 |
| 457.505 | <b>LEHIGH COUNTY CHILD ABUSE, MERT TEAM, AND MEALS ON WHEELS</b> - 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 | <b>BUYING OF PROPERTY</b> - This is any land purchased by the Township. | \$0 |
|---------|---|-----|

**INTERGOVERNMENTAL EXPENSE**

|         |   |           |
|---------|---|-----------|
| 480.010 | <b>MISCELLANEOUS EXPENDITURES</b> - Any expenditures not covered by any other line items.   | \$500     |
| 481.520 | <b>VOLUNTEER FIRE REIEF AID</b> - The Township receives revenue from the state that goes directly to the Fireman's Relief Association. The estimated expense will be  | \$262,600 |
| 481.522 | <b>REGIONAL POLICE FORCE - STATE AID</b> - Township receives revenue from the state that goes directly to the Regional Police Department.   | \$0       |
| 487.361 | <b>PAYROLL TAXES</b> - Payroll taxes for employees for 2014 is estimated to be  | \$359,500 |
| 481.423 | <b>TRANSFER TO CAPITAL EQUIPMENT RESERVE FROM LST</b> - Local Service Tax transferred to Upper Macungie Township capital equipment reserve, \$50,000 to police vehicle replacement, and \$250,000 for a Fire Truck. | \$300,000 |





**UPPER MACUNGIE TOWNSHIP  
REFUSE AND RECYCLING**

**2014 BUDGET**

**SUMMARY**

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET SUMMARY  
REFUSE AND RECYCLING REVENUES**

CASH BASIS

**REVENUES:**

|   |                    |
|---|--------------------|
| <b>ESTIMATED INVESTMENTS AVAILABLE</b>        | <b>\$1,680,000</b> |
| <b>ACTUAL FUNDS AVAILABLE JANUARY 1, 2014</b> | <b>\$49,000</b>    |
| 364.300 RESIDENTIAL FEES                      | \$1,710,000        |
| 364.301 INTEREST                              | \$11,000           |
| 364.302 PENALTIES                             | \$13,000           |
| 364.303 LIENS                                 | \$19,000           |
| 364.304 LEGAL / ADMINISTRATIVE                | \$2,000            |
| 364.305 SERVICES / MATERIAL (CARTS)           | \$4,000            |
| 364.350 BULK STICKERS / RECYCLE BINS          | \$3,000            |
| 364.351 904 GRANT                             | \$0                |
| <b>TOTAL REVENUES</b>                         | <b>\$1,762,000</b> |
| <b>TOTAL FUNDS AVAILABLE</b>                  | <b>\$1,811,000</b> |
| <b>TOTAL RESOURCES AVAILABLE</b>              | <b>\$3,491,000</b> |

**RATE CHANGES FOR 2014**

| <u>2013</u> | <u>2014</u> |                      |
|-------------|-------------|----------------------|
| \$288.00    | \$288.00    | Yearly Rate Under 65 |
| \$258.00    | \$258.00    | Yearly Rate Over 65  |

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET SUMMARY  
REFUSE AND RECYCLING EXPENSES**

CASH BASIS

**EXPENSES:**

|  |                    |
|--|--------------------|
| 427.008 SALARIES   | \$76,100           |
| 427.009 DEFERRED COMPENSATION  | \$2,500            |
| 427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT                            | \$5,900            |
| 427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE                        | \$25,100           |
| 427.012 PRINTING   | \$9,000            |
| 427.013 POSTAGE  | \$6,000            |
| 427.014 LEGAL  | \$30,000           |
| 427.015 SERVICES / MATERIALS / RECYCLE BINS                              | \$30,000           |
| 427.017 CAPITAL PURCHASE - GRINDER                                       | \$100,000          |
| 427.018 CAPITAL RESERVE  | \$156,400          |
| 427.019 OFFICE RENTAL  | \$25,000           |
| 427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)                  | \$1,345,000        |
| <b>TOTAL EXPENSES</b>  | <b>\$1,811,000</b> |
| <b>EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC 31, 2014</b> | <b>\$0.00</b>      |
| <b>ESTIMATED INVESTMENTS AVAILABLE</b>                                   | <b>\$1,680,000</b> |
| <b>TOTAL ESTIMATED RESOURCES AVAILABLE</b>                               | <b>\$1,680,000</b> |



**UPPER MACUNGIE TOWNSHIP  
REFUSE AND RECYCLING**

**2014 BUDGET**

**REVENUES &**

**LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
REFUSE AND RECYCLING REVENUES**

CASH BASIS

2013  
**2014      2013      PROJECTED  
BUDGET    BUDGET    YEAR END**

**REVENUE:**

|   | <b>2014<br/>BUDGET</b> | <b>2013<br/>BUDGET</b> | <b>2013<br/>PROJECTED<br/>YEAR END</b> |
|---|------------------------|------------------------|--|
| 364.300 RESIDENTIAL FEES                      | \$1,710,000            | \$1,650,000            | \$1,708,200                            |
| 364.301 INTEREST                              | \$11,000               | \$10,000               | \$11,200                               |
| 364.302 PENALTIES                             | \$13,000               | \$10,000               | \$13,900                               |
| 364.303 LIENS                                 | \$19,000               | \$15,000               | \$19,800                               |
| 364.304 LEGAL / ADMINISTRATIVE                | \$2,000                | \$2,000                | \$2,300                                |
| 364.305 SERVICES / MATERIAL (CARTS)           | \$4,000                | \$3,000                | \$4,100                                |
| 364.350 BULK STICKERS / RECYCLE BINS          | \$3,000                | \$4,000                | \$2,900                                |
| 364.351 904 GRANT                             | \$0                    | \$0                    | \$0                                    |
| 364.099 MISC INCOME (REFUND REPUBLIC SERVICE) | \$0                    | \$0                    | \$15,150                               |
| <b>TOTAL REVENUE</b>                          | <b>\$1,762,000</b>     | <b>\$1,694,000</b>     | <b>\$1,777,550</b>                     |

**NOTE:**

A new contract with Waste Management began in 2013.  
The rates were reduced 17% and remain at the 2013 level thru 2017.

Rate Changes for 2014

\$288.00      per year under 65  
\$258.00      per year over 65

**UPPER MACUNGIE TOWNSHIP**  
**REFUSE AND RECYCLING REVENUE 2014**

**RENTALS AND FEES**

|         |   |             |
|---------|---|-------------|
| 364.300 | <b>RESIDENTAL CHARGES</b> - These charges are based on the new Refuse Contract which starts January 2013.   | \$1,710,000 |
| 364.301 | <b>INTEREST (ON PAST DUE INVOICES)</b> - Invoices and sewer billing over thirty days old generate 10% interest.   | \$11,000    |
| 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.   | \$13,000    |
| 364.303 | <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.   | \$19,000    |
| 364.304 | <b>LEGAL / ADMINISTRATIVE</b> - Occasional fees charged to customer and reimbursed to the Township.   | \$2,000     |
| 364.305 | <b>SERVICES / MATERIAL (CARTS)</b> - Additional refuse carts sold to customers in addition to the one which is included in the rates.   | \$4,000     |
| 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 one bin included in the rates. | \$3,000     |
| 364.351 | <b>904 GRANT</b> - The Grant is applied for the State of PA and is based on tons of recycle material. The Grant is not available every year, but is applied for.  | \$0         |



**UPPER MACUNGIE TOWNSHIP  
REFUSE AND RECYCLING**

**2014 BUDGET**

**EXPENSES &**

**LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET  
REFUSE AND RECYCLING EXPENSES**

CASH BASIS

**2014  
BUDGET      2013  
BUDGET      2013  
PROJECTED  
YEAR END**

**EXPENSES:**

|   |                    |                    |                    |
|---|--------------------|--------------------|--------------------|
| 427.008 WAGES / SALARIES                                | \$76,100           | \$70,000           | \$85,300           |
| 427.009 DEFERRED COMPENSATION                           | \$2,500            | \$2,500            | \$2,000            |
| 427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT           | \$5,900            | \$5,500            | \$8,200            |
| 427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE       | \$25,100           | \$34,000           | \$23,400           |
| 427.012 PRINTING  | \$9,000            | \$5,500            | \$8,500            |
| 427.013 POSTAGE   | \$6,000            | \$6,000            | \$5,800            |
| 427.014 LEGAL   | \$30,000           | \$35,000           | \$24,700           |
| 427.015 SERVICES / MATERIALS / RECYCLING BINS           | \$30,000           | \$40,000           | \$28,700           |
| 427.017 CAPITAL PURCHASE - BUILDING AND SECURITY        | \$100,000          | \$100,000          | \$102,000          |
| 427.018 CAPITAL RESERVE                                 | \$156,400          | \$149,500          | \$150,000          |
| 427.019 OFFICE RENTAL AND GARAGE RENTAL                 | \$25,000           | \$16,000           | \$16,100           |
| 427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS) | \$1,345,000        | \$1,305,000        | \$1,304,800        |
| <b>TOTAL EXPENSES</b>                                   | <b>\$1,811,000</b> | <b>\$1,769,000</b> | <b>\$1,759,500</b> |



**UPPER MACUNGIE TOWNSHIP**  
**REFUSE AND RECYCLING EXPENSES 2014**

|         |   |             |
|---------|---|-------------|
| 427.008 | <b>SALARIES</b> - These costs are reimbursed to Upper Macungie Township from the Refuse Account.  | \$76,100    |
| 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.  | \$5,900     |
| 427.011 | <b>HEALTH / DENTAL / VISION / LIFE INSURANCE</b> - These are reimbursed to Upper Macungie Township to cover costs.  | \$25,100    |
| 427.012 | <b>PRINTING</b> - Cost of printing envelopes, letterhead and billing invoices.  | \$9,000     |
| 427.013 | <b>POSTAGE</b> - Mailing costs for billing invoices, letter, etc.   | \$6,000     |
| 427.014 | <b>LEGAL FEES</b> - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.   | \$30,000    |
| 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. | \$30,000    |
| 427.017 | <b>CAPITAL PURCHASE - BUILDING AND SECURITY</b> - Partial cost to purchase a security system and building modifications.  | \$100,000   |
| 427.018 | <b>CAPITAL RESERVE</b> - This amount is put in a reserve account to be able to maintain the 2013 rate until the end of the contract.  | \$156,400   |
| 427.019 | <b>OFFICE AND GARAGE RENTAL</b> - To reimburse Upper Macungie Township for the areas used for Refuse & Recycling in the office and garages.   | \$25,000    |
| 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.    | \$1,345,000 |



**UPPER MACUNGIE TOWNSHIP  
AUTHORITY**

**2014 BUDGET**

**SUMMARY**

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2014 BUDGET SUMMARY  
SEWER REVENUES**

CASH BASIS

**REVENUES:**

|  |             |
|--|-------------|
| ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT) | \$4,700,000 |
| ACTUAL FUNDS AVAILABLE JANUARY 1, 2014 (SEWER REVENUE)     | \$300,000   |

**SEWER RENTALS AND FEES**

|                                     |                                   |                    |
|-------------------------------------|-----------------------------------|--------------------|
| 364.012                             | INDUSTRIAL AND COMMERCIAL CHARGES | \$4,100,000        |
| 364.014                             | RESIDENTIAL CHARGES               | \$2,000,000        |
| 364.015                             | UNUSED SEWER ALLOCATION CHARGES   | \$150,000          |
| 364.018                             | INDUSTRIAL SAMPLING               | \$55,000           |
| 364.018                             | COMMERCIAL CHARGES (FOG)          | \$5,000            |
| <b>TOTAL SEWER RENTALS AND FEES</b> |                                   | <b>\$6,310,000</b> |

**OTHER REVENUES:**

|                                  |   |                     |
|----------------------------------|---|---------------------|
| 341.010                          | INTEREST FROM INVESTMENTS**                 | \$30,000            |
| 341.020                          | INTEREST (ON PAST DUE INVOICES)             | \$5,500             |
| 341.030                          | PENALTIES                                   | \$15,000            |
| 364.011                          | TAPPING FEES                                | \$2,000             |
| 364.017                          | INSPECTION FEES                             | \$11,000            |
| 364.019                          | ADMINISTRATION CHARGES                      | \$5,000             |
| 380.020                          | LIENS                                       | \$5,000             |
| 380.030                          | LEGAL FEES                                  | \$500               |
| 380.099                          | MISCELLANEOUS                               | \$1,000             |
| 383.000                          | ASSESSMENTS                                 | \$1,000             |
| 398.001                          | LOWHILL / WEISENBERG TOWNSHIP REIMBURSEMENT | \$9,000             |
| 398.002                          | LOWER MACUNGIE TOWNSHIP REIMBURSEMENT       | \$1,800             |
| <b>TOTAL OTHER REVENUES</b>      |   | <b>\$86,800</b>     |
| <b>TOTAL FUNDS AVAILABLE</b>     |   | <b>\$6,696,800</b>  |
| <b>TOTAL RESOURCES AVAILABLE</b> |   | <b>\$11,396,800</b> |

NOTE: \*\* Estimated 1.0% Interest Investment Account

| <b>RATE CHANGES FOR 2014</b>  |             |             |
|-------------------------------|-------------|-------------|
|                               | <u>2013</u> | <u>2014</u> |
| Ind. / Comm. Base / 1000 Gal. | \$4.90      | \$4.90      |
| Res. Base / Flat Rate Quarter | \$89.00     | \$89.00     |

| <b>SEWER DEPARTMENT CAPITAL OUTLAY</b> |                             |
|--|-----------------------------|
| \$3,000                                | Purchase of Flow Meters (1) |
| \$150,000                              | Utility & Dump Truck (2)    |
| \$75,000                               | Facility Improvements (3)   |
| \$20,000                               | Pick-up Truck (4)           |
| \$100,000                              | Capital Improvements (5)    |
| <u>\$348,000</u>                       | <b>TOTAL</b>                |

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2014 BUDGET SUMMARY  
SEWER EXPENSES**

CASH BASIS

**EXPENSES:**

|  |   |                    |
|--|---|--------------------|
| 429.140  | WAGES, SALARIES AND BENEFITS                  | \$495,000          |
| 429.143  | DISPATCH ANSWERING SERVICE                    | \$900              |
| 429.156  | HEALTH INSURANCE BC / BS                      | \$115,000          |
| 429.158  | LIFE INSURANCE                                | \$5,500            |
| 429.161  | SOCIAL SECURITY / FICA                        | \$37,000           |
| 429.162  | UNEMPLOYMENT COMPENSATION                     | \$17,100           |
| 429.163  | DEFERRED COMPENSATION                         | \$10,000           |
| 429.191  | UNIFORMS / SHOES                              | \$500              |
| 429.195  | TRAINING                                      | \$1,000            |
| 429.205  | WORKPLACE SAFETY                              | \$1,000            |
| 429.210  | OFFICE SUPPLIES                               | \$22,000           |
| 429.216  | OFFICE EQUIPMENT MAINTENANCE                  | \$10,000           |
| 429.220  | OPERATING SUPPLIES                            | \$20,000           |
| 429.231  | GASOLINE / DIESEL                             | \$4,000            |
| 429.239  | PUMP STATIONS GAS                             | \$3,000            |
| 429.250  | VEHICLE MAINTENANCE                           | \$20,000           |
| 429.311  | ACCOUNTING FEES                               | \$20,000           |
| 429.313  | ENGINEERING FEES                              | \$370,000          |
| 429.314  | LEGAL FEES                                    | \$20,000           |
| 429.321  | TELEPHONE                                     | \$7,000            |
| 429.325  | POSTAGE                                       | \$7,000            |
| 429.327  | RADIO EQUIPMENT MAINTENANCE                   | \$100              |
| 429.341  | ADVERTISING                                   | \$1,000            |
| 429.342  | PRINTING                                      | \$3,000            |
| 429.350  | INSURANCE PREMIUMS                            | \$22,000           |
| 429.361  | OFFICE ELECTRICAL SERVICES                    | \$6,000            |
| 429.362  | OFFICE BUILDING GAS                           | \$1,000            |
| 429.363  | PUMP STATIONS ELECTRIC                        | \$45,000           |
| 429.374  | REPAIRS AND MAINTENANCE                       | \$20,000           |
| 429.375  | PUMP STATIONS GENERAL EXPENSE                 | \$90,000           |
| 429.376  | SANITARY SEWER REPAIRS AND I/I CORRECTION     | \$650,000          |
| 429.415  | REFUNDS                                       | \$1,000            |
| 429.452  | FLOW METER MAINTENANCE                        | \$4,000            |
| 429.470  | LCA WESTERN LEHIGH INTERCEPTOR SEWAGE CHARGES | \$4,000,000        |
| 429.471  | LCA RELIEF INTERCEPTOR PHASE I CHARGES        | \$161,000          |
| 429.472  | LCA RELIEF INTERCEPTOR PHASE II CHARGES       | \$33,000           |
| 429.480  | AUTHORITY FEES                                | \$3,000            |
| 429.670  | CAPITAL* (ITEMS 1-5)                          | \$348,000          |
| 429.000  | TRANSFERS TO S. R. INVESTMENT ACCOUNT         | \$117,700          |
| 429.900  | MISCELLANEOUS (INCLUDES COKE TESTING)         | \$5,000            |
| <b>TOTAL EXPENSES</b>  |   | <b>\$6,696,800</b> |
| <b>EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC. 31, 2014</b>  |   | <b>\$0</b>         |
| <b>ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)</b>          |   | <b>\$4,700,000</b> |
| <b>TOTAL ESTIMATED RESOURCES AVAILABLE</b>                                 |   | <b>\$4,700,000</b> |
| <b>2014 CAPITAL IMPROVEMENTS FROM INVESTMENTS</b>                          |   | <b>\$0</b>         |
| <b>ADJUSTED ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)</b> |   | <b>\$4,700,000</b> |



**UPPER MACUNGIE TOWNSHIP  
AUTHORITY**

**2014 BUDGET**

**REVENUES &**

**LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2014 BUDGET  
SEWER REVENUES**

CASH BASIS

|                        |  | <u>2014</u><br><u>BUDGET</u> | <u>2013</u><br><u>BUDGET</u> | <u>2013</u><br><u>PROJECTED</u><br><u>YEAR END</u> |
|------------------------|--|------------------------------|------------------------------|--|
| <b><u>REVENUE:</u></b> |  |                              |                              |  |
| 341.020                | INTEREST                                       | \$5,500                      | \$5,000                      | \$5,700  |
| 341.030                | PENALTIES                                      | \$15,000                     | \$14,000                     | \$15,300   |
| 364.011                | TAPPING FEES                                   | \$2,000                      | \$1,000                      | \$4,400  |
| 364.012                | INDUSTRIAL FEES                                | \$4,100,000                  | \$3,700,000                  | \$4,090,000  |
| 364.014                | RESIDENTIAL FEES                               | \$2,000,000                  | \$1,850,000                  | \$2,050,000  |
| 364.015                | UNUSED SEWER ALLOCATION CHARGES                | \$150,000                    | \$200,000                    | \$156,500  |
| 364.017                | INSPECTION FEES                                | \$11,000                     | \$9,000                      | \$11,300   |
| 364.018                | SAMPLING ANALYSIS CHARGES                      | \$60,000                     | \$58,000                     | \$64,100   |
| 364.019                | ADMINISTRATIVE CHARGES                         | \$5,000                      | \$5,000                      | \$5,300  |
| 380.020                | LIENS  | \$5,000                      | \$11,000                     | \$4,100  |
| 380.030                | LEGAL FEES                                     | \$500                        | \$500                        | \$0  |
| 380.099                | MISCELLANEOUS                                  | \$1,000                      | \$1,200                      | \$400  |
| 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      | \$9,000                      | \$8,700                      | \$9,400  |
| 398.002                | LOWER MACUNGIE TOWNSHIP REIMBURSEMENT          | \$1,800                      | \$2,000                      | \$1,700  |
| 392.010                | REIMBURSABLES                                  |                              | \$0                          |  |
| <b>TOTAL REVENUE</b>   |  | <b>\$6,366,800</b>           | <b>\$5,866,400</b>           | <b>\$6,418,200</b>                                 |

**OTHER REVENUES**

|         |  |                    |                    |
|---------|--|--------------------|--------------------|
| 341.010 | INTEREST FROM INVESTMENTS              | \$30,000           | \$30,000           |
|         | ACTUAL FUNDS AVAILABLE (SEWER REVENUE) | <u>\$300,000</u>   | <u>\$300,000</u>   |
|         | <b>TOTAL FUNDS AVAILABLE</b>           | <b>\$6,696,800</b> | <b>\$6,196,400</b> |

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**SEWER REVENUES 2014**

**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.  | \$4,100,000 |
| 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. | \$2,000,000 |
| 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.   | \$150,000   |
| 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.  | \$5,500  |
| 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.  | \$15,000 |
| 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. | \$2,000  |
| 364.017 | <b>INSPECTION FEES</b> - A \$50 inspection fee is charged to all customers connecting to the sewer system.   | \$11,000 |

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**SEWER REVENUES 2014**

**OTHER REVENUES (cont.)**

|         |   |         |
|---------|---|---------|
| 364.019 | <b>ADMINISTRATIVE CHARGES</b> - Charges added to invoices to offset office administrative functions usually related to fact finding.  | \$5,000 |
| 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.   | \$5,000 |
| 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. | \$9,000 |
| 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.   | \$1,800 |





**UPPER MACUNGIE TOWNSHIP  
AUTHORITY**

**2014 BUDGET**

**EXPENSES &**

**LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2014 BUDGET  
SEWER EXPENSES**

CASH BASIS

|  |   | 2014<br>BUDGET   | 2013<br>BUDGET   | 2013<br>PROJECTED<br>YEAR END |
|--|---|------------------|------------------|-------------------------------|
| <b><u>SEWER DEPARTMENT ADMINISTRATION:</u></b> |   |                  |                  |                               |
| 429.140  | WAGES, SALARIES & BENEFITS                | \$495,000        | \$493,000        | \$483,700                     |
| 429.143  | DISPATCH ANSWERING SERVICE                | \$900            | \$600            | \$900                         |
| 429.156  | HEALTH INSURANCE / BLUE CROSS/BLUE SHIELD | \$115,000        | \$122,000        | \$107,300                     |
| 429.158  | LIFE INSURANCE                            | \$5,500          | \$5,500          | \$5,500                       |
| 429.161  | SOCIAL SECURITY / FICA                    | \$37,000         | \$37,000         | \$37,000                      |
| 429.162  | UNEMPLOYMENT COMPENSATION                 | \$17,100         | \$0              | \$17,100                      |
| 429.163  | DEFERRED COMPENSATION                     | \$10,000         | \$8,500          | \$9,300                       |
| 429.191  | UNIFORMS / SHOES                          | \$500            | \$500            | \$500                         |
| 429.195  | TRAINING                                  | \$1,000          | \$1,000          | \$0                           |
| <b>TOTAL SEWER DEPARTMENT ADMINISTRATION</b>   |   | <b>\$682,000</b> | <b>\$668,100</b> | <b>\$661,300</b>              |

**SEWER DEPARTMENT SUPPLIES / EQUIPMENT:**

|  |                                |                 |                 |                 |
|--|--------------------------------|-----------------|-----------------|-----------------|
| 429.205  | WORKPLACE SAFETY               | \$1,000         | \$1,000         | \$0             |
| 429.210  | OFFICE SUPPLIES / EQUIPMENT    | \$22,000        | \$22,000        | \$21,800        |
| 429.216  | OFFICE EQUIPMENT MAINTENANCE   | \$10,000        | \$6,500         | \$10,500        |
| 429.220  | OPERATING SUPPLIES / EQUIPMENT | \$20,000        | \$11,000        | \$18,600        |
| 429.231  | GASOLINE / DIESEL              | \$4,000         | \$4,000         | \$3,600         |
| 429.250  | VEHICLE MAINTENANCE & REPAIR   | \$20,000        | \$12,000        | \$18,200        |
| <b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b> |                                | <b>\$77,000</b> | <b>\$56,500</b> | <b>\$72,700</b> |

**SEWER DEPARTMENT SERVICES:**

|  |   |                    |                    |                    |
|--|---|--------------------|--------------------|--------------------|
| 429.239  | PUMP STATION GAS                        | \$3,000            | \$3,000            | \$2,000            |
| 429.311  | ACCOUNTING SERVICES                     | \$20,000           | \$18,000           | \$19,200           |
| 429.313  | ENGINEERING SERVICES                    | \$370,000          | \$300,000          | \$368,000          |
| 429.314  | LEGAL SERVICES                          | \$20,000           | \$25,000           | \$8,400            |
| 429.321  | TELEPHONE                               | \$7,000            | \$6,500            | \$7,000            |
| 429.325  | POSTAGE                                 | \$7,000            | \$7,000            | \$7,100            |
| 429.327  | RADIO MAINTENANCE                       | \$100              | \$100              | \$0                |
| 429.341  | ADVERTISING                             | \$1,000            | \$1,000            | \$500              |
| 429.342  | PRINTING SERVICES                       | \$3,000            | \$3,000            | \$2,800            |
| 429.350  | INSURANCE                               | \$22,000           | \$24,000           | \$20,000           |
| 429.361  | OFFICE ELECTRICAL SERVICES              | \$6,000            | \$6,000            | \$5,600            |
| 429.362  | OFFICE BUILDING GAS                     | \$1,000            | \$1,000            | \$1,000            |
| 429.363  | PUMP STATION ELECTRIC                   | \$45,000           | \$46,000           | \$42,200           |
| 429.374  | REPAIRS & MAINTENANCE                   | \$20,000           | \$26,000           | \$7,400            |
| 429.375  | PUMP STATION GENERAL EXPENSE            | \$90,000           | \$60,000           | \$87,400           |
| 429.376  | SANITARY SEWER REPAIRS & I/I CORRECTION | \$650,000          | \$623,200          | \$603,000          |
| 429.415  | REFUNDS                                 | \$1,000            | \$2,000            | \$100              |
| 429.000  | TRANSFERS (S.R. INVESTMENT ACCOUNT)     | \$117,700          | \$1,000            | \$900,000          |
| 429.452  | FLOW METER MAINTENANCE                  | \$4,000            | \$5,000            | \$2,000            |
| 429.470  | LCA WESTERN LEHIGH INTERCEPTOR CHARGES  | \$4,000,000        | \$3,750,000        | \$3,100,000        |
| 429.471  | LCA RELIEF INTERCEPTOR PHASE I CHARGES  | \$161,000          | \$147,000          | \$67,700           |
| 429.472  | LCA RELIEF INTERCEPTOR PHASE II CHARGES | \$33,000           | \$10,000           | \$39,800           |
| 429.480  | AUTHORITY FEES                          | \$3,000            | \$3,000            | \$2,700            |
| <b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b> |   | <b>\$5,584,800</b> | <b>\$5,067,800</b> | <b>\$5,293,900</b> |

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2014 BUDGET  
SEWER EXPENSES**

CASH BASIS

|  |  | 2014<br><u>BUDGET</u> | 2013<br><u>BUDGET</u> | 2013<br><u>PROJECTED<br/>YEAR END</u> |
|--|--|-----------------------|-----------------------|---------------------------------------|
| <b><u>SEWER DEPARTMENT CAPITAL OUTLAY:</u></b>     |  |                       |                       |                                       |
| 429.670  | CAPITAL IMPROVEMENTS                   | \$100,000             | \$122,000             | \$39,500                              |
| 429.700  | PURCHASE OF FLOW METERS                | \$3,000               | \$3,000               | \$0                                   |
| 429.791  | REPLACE PICK-UP TRUCK                  | \$20,000              | \$0                   | \$0                                   |
| 429.793  | REPLACE DUMP / UTILITY TRUCKS, BACKHOE | \$150,000             | \$200,000             | \$179,200                             |
| 429.821  | FACILITY IMPROVEMENTS                  | \$75,000              | \$74,000              | \$64,900                              |
| <b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b> |  | <b>\$348,000</b>      | <b>\$399,000</b>      | <b>\$283,600</b>                      |
| <b><u>TRANSFERS &amp; MISCELLANEOUS:</u></b>       |  |                       |                       |                                       |
| 429.000  | TRANSFERS TO CAPITAL RESERVE           | \$0                   | \$0                   | \$0                                   |
| 429.900  | MISCELLANEOUS (INCLUDES COKE TESTING)  | \$5,000               | \$5,000               | \$4,600                               |
| <b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b> |  | <b>\$5,000</b>        | <b>\$5,000</b>        | <b>\$4,600</b>                        |
| <b>TOTAL EXPENSES</b>                              |  | <b>\$6,696,800</b>    | <b>\$6,196,400</b>    | <b>\$6,316,100</b>                    |

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
SEWER EXPENSES 2014**

**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.                               | \$495,000 |
| 429.143 | <b>DISPATCH ANSWERING SERVICE</b> - Costs are reimbursed to Upper Macungie Township for Upper Macungie Township Authority portion of night answering                 | \$900     |
| 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.           | \$115,000 |
| 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.         | \$5,500   |
| 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  |
| 429.162 | <b>UNEMPLOYMENT COMPENSATION</b> - Part of Wages, Salaries and Benefits are reimbursed to Upper Macungie Township.   | \$17,100  |
| 429.163 | <b>DEFERRED COMPENSATION</b> - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.                    | \$10,000  |
| 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.                                       | \$1,000   |

**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.   | \$22,000 |
| 429.216 | <b>OFFICE EQUIPMENT MAINTENANCE</b> - Cost to repair the office equipment such as computers and copiers that are not covered under contracts.                         | \$10,000 |
| 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. | \$20,000 |

## UPPER MACUNGIE TOWNSHIP AUTHORITY SEWER EXPENSES 2014

### 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. | \$20,000 |

### 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.   | \$20,000  |
| 429.313 | ENGINEERING FEES - Costs incurred by the Engineering firm relating to Authority business which is not reimbursed by developers and customers.<br>Includes SCRAP work. | \$370,000 |
| 429.314 | LEGAL FEES - Costs incurred by the Solicitor relating to Authority business which is not reimbursed by developers and customers.                                      | \$20,000  |
| 429.321 | TELEPHONE - Telephone equipment maintenance and rentals located in the office and pump stations.  | \$7,000   |
| 429.325 | POSTAGE - Mailing costs for billing invoices, letters, etc.   | \$7,000   |
| 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.   | \$22,000  |
| 429.361 | OFFICE ELECTRICAL SERVICES - These costs are reimbursed to Upper Macungie Township for Upper Macungie Township Authority portion of operating the office building.    | \$6,000   |
| 429.362 | OFFICE BUILDING GAS - Costs are reimbursed to Upper Macungie Township for the Upper Macungie Township Authority portion of operating the office building.             | \$1,000   |
| 429.363 | PUMP STATION ELECTRIC - The cost of operating the sewage pumps and stations.  | \$45,000  |

## UPPER MACUNGIE TOWNSHIP AUTHORITY SEWER EXPENSES 2014

### 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.  | \$20,000    |
| 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.   | \$90,000    |
| 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 including SCARP work. | \$650,000   |
| 429.415 | <b>REFUNDS</b> - The cost to refund incorrect payments.   | \$1,000     |
| 429.452 | <b>FLOW METER MAINTENANCE</b> - Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.   | \$4,000     |
| 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.  | \$4,000,000 |
| 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.   | \$161,000   |
| 429.472 | <b>LCA RELIEF INTERCEPTOR PHASE II</b> - Payments made to Lehigh County Authority for the flow of sewage through the Phase II relief interceptor.   | \$33,000    |
| 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 2014 one truck has been included. | \$348,000 |
|---------|---|-----------|

### 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 S.R. Investment Account for future pump station replacements or upgrades. | \$117,700 |
| 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

## 2014 BUDGET

### RATE CALCULATIONS / QUARTER

| 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 =          | \$18.25 |  |  |
| 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/II REPAIR MANDATES REQUIRED BY ALL THE MUNICIPALITIES IN THE LEHIGH VALLEY REGION THAT DISCHARGE INTO THE CITY OF ALLENTOWN TREATMENT PLANT.   |          |             |                         |         |  |  |
| YEAR: 2012   |          |             |                         |         |  |  |
| 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   |          |             |                         | \$64.49 |  |  |
| TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER  |          |             |                         | \$3.00  |  |  |
| TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER   |          |             |                         | \$85.00 |  |  |
| TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER  |          |             |                         | \$3.96  |  |  |
| 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.  |          |             |                         |         |  |  |
| YEAR: 2013   |          |             |                         |         |  |  |
| FLOW   | 21,466   | GALLONS @   | \$1.05 / 1000 GALLONS = | \$22.11 |  |  |
| ALLOCATION   | 27,375   | GALLONS @   | \$0.25 / 1000 GALLONS = | \$6.84  |  |  |
| LLR1-P1  | 21,466   | GALLONS @   | \$0.17 / 1000 GALLONS = | \$3.65  |  |  |
| LLR1-P2  | 21,466   | GALLONS @   | \$0.03 / 1000 GALLONS = | \$0.64  |  |  |
| BOD  | 0.021466 | MG X 8.34 X | 250 X .33 LB =          | \$14.77 |  |  |
| TSS  | 0.021466 | MG X 8.34 X | 275 X .30 LB =          | \$14.77 |  |  |
| TKN  | 0.021466 | MG X 8.34 X | 35 X .53 LB =           | \$3.32  |  |  |
| TOTAL LCA COST OF RESIDENTIAL CUSTOMER   |          |             |                         | \$66.11 |  |  |
| TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER  |          |             |                         | \$3.08  |  |  |
| TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER   |          |             |                         | \$89.00 |  |  |
| TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER  |          |             |                         | \$4.15  |  |  |
| NOTE: LCA RAISED RATES 0.9% FOR 2012 WITH NO UMT INCREASE. LCA RAISED RATES 2.6% FOR 2013. UMT WILL RAISE RATES 5.0% FOR 2013. THE 1.5% VARIANCE WILL COVER 2 YEARS OF INFLATION AND ADDITIONAL COSTS ASSOCIATED WITH I/II REPAIR MANDATES REQUIRED BY ALL THE MUNICIPALITIES IN THE LEHIGH VALLEY REGION THAT DISCHARGE INTO THE CITY OF ALLENTOWN TREATMENT PLANT. |          |             |                         |         |  |  |
| YEAR: 2014   |          |             |                         |         |  |  |
| FLOW   | 21,466   | GALLONS @   | \$0.87 / 1000 GALLONS = | \$18.68 |  |  |
| ALLOCATION   | 27,375   | GALLONS @   | \$0.22 / 1000 GALLONS = | \$6.02  |  |  |
| LLR1-P1  | 21,466   | GALLONS @   | \$0.15 / 1000 GALLONS = | \$3.22  |  |  |
| LLR1-P2  | 21,466   | GALLONS @   | \$0.03 / 1000 GALLONS = | \$0.64  |  |  |
| BOD  | 0.021466 | MG X 8.34 X | 250 X .36 LB =          | \$16.11 |  |  |
| TSS  | 0.021466 | MG X 8.34 X | 275 X .35 LB =          | \$17.23 |  |  |
| TKN  | 0.021466 | MG X 8.34 X | 35 X .55 LB =           | \$3.45  |  |  |
| TOTAL LCA COST OF RESIDENTIAL CUSTOMER   |          |             |                         | \$65.35 |  |  |
| TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER  |          |             |                         | \$3.04  |  |  |
| TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER   |          |             |                         | \$89.00 |  |  |
| TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER  |          |             |                         | \$4.15  |  |  |
| NOTE: LCA REDUCED RATES 0.9% FOR 2014. UMT WILL CONTINUE WITH THE 2013 RATES FOR 2014 WITH THE EXCEPTION OF EXTRA STRENGTH CHARGES TO HIGH STRENGTH COMMERCIAL CUSTOMERS. BOD WILL INCREASE 9%. TSS WILL INCREASE 15% AND TKN WILL INCREASE 3%.  |          |             |                         |         |  |  |



**UPPER MACUNGIE TOWNSHIP**

**2014 BUDGET**

**ASSESSED VALUATION / TAX RATES**



**UPPER MACUNGIE TOWNSHIP  
2014 BUDGET**

**ASSESSES VALUATION**

|  | <u>PARCELS</u> | <u>ASSESSED</u> |
|--|----------------|-----------------|
| TAXABLE  | 8,341          | 3,680,214,400   |
| EXEMPT   | 245            | 108,929,100     |
| PREFERENTIAL (FARM ACT) PARCEL COUNT INCLUDED IN TOTAL PARCELS |                | 68,594,900      |
| TOTAL  | 8,586          | 3,857,738,400   |

**TAX RATE**

|                            |               |
|----------------------------|---------------|
| REAL ESTATE TAX            | 0.64 ML       |
| REAL ESTATE TRANSFER TAX   | 0.500%        |
| FIRE HYDRANT TAX           | 0.10 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 |