



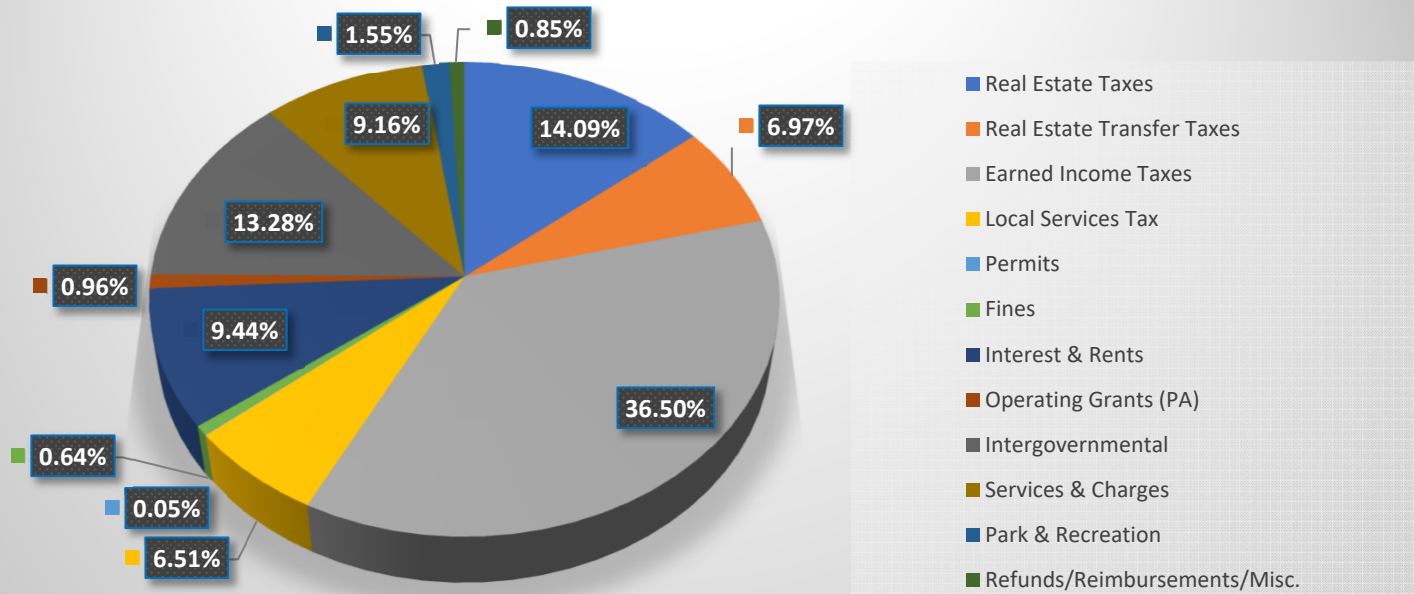
UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET SUMMARY
MAJOR FUNDS

11/7/2024

**UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 SUMMARY
2025 PROPOSED BUDGET**

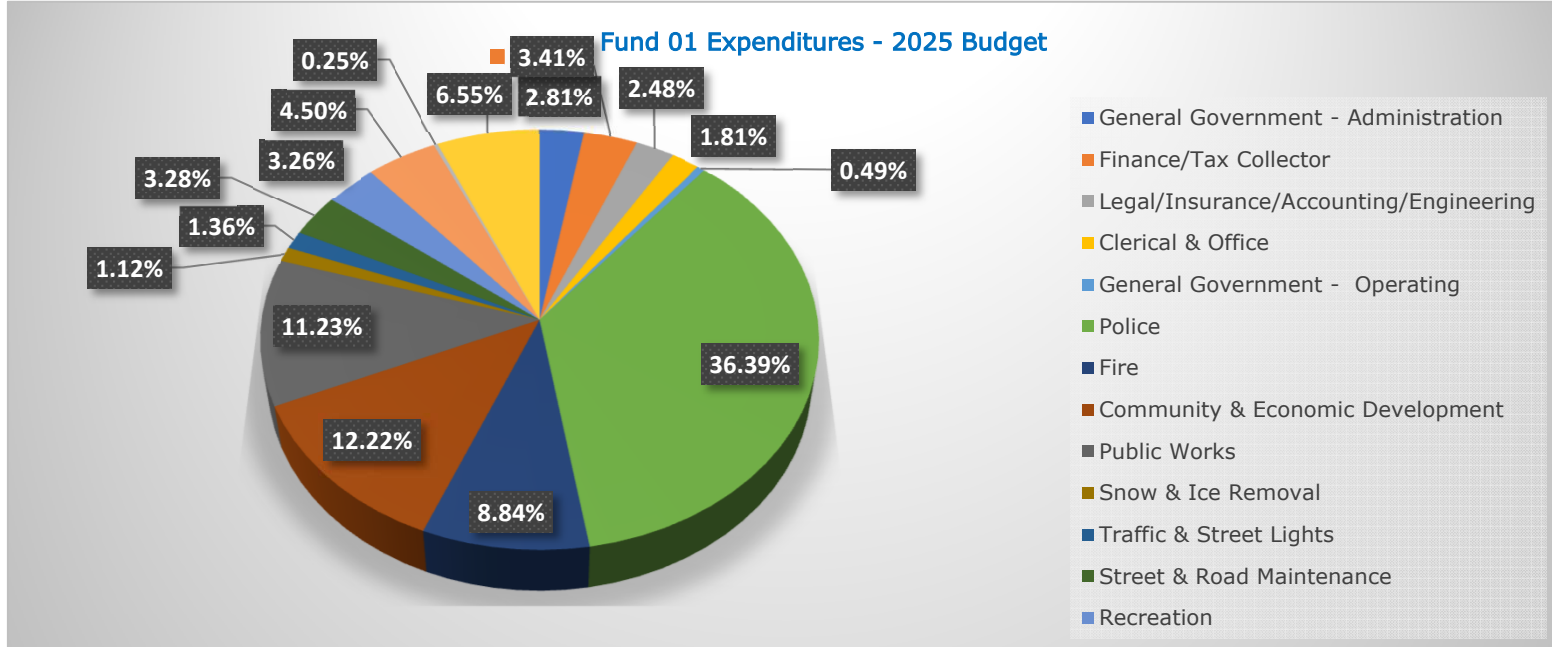
Revenue	2024 Y/E Estimate	2024 Adopted Budget	2025		
			Budget	Amount Change	Percent Change
Real Estate Taxes	\$ 3,024,376	\$ 2,895,000	\$3,030,000	\$ 135,000	4.7%
Real Estate Transfer Taxes	1,667,000	1,000,000	\$1,500,000	500,000	50.0%
Earned Income Taxes	7,474,277	7,300,000	\$7,850,000	550,000	7.5%
Local Services Tax	1,411,803	1,300,000	\$1,400,000	100,000	7.7%
Permits	9,191	18,400	\$10,400	(8,000)	-43.5%
Fines	135,697	137,000	\$137,000	-	0.0%
Interest & Rents	2,442,914	2,333,670	\$2,030,921	(302,749)	-13.0%
Operating Grants (PA)	119,423	130,000	\$206,050	76,050	58.5%
Intergovernmental	1,532,270	1,710,203	\$2,855,107	1,144,904	66.9%
Services & Charges	2,361,335	1,861,300	\$1,970,300	109,000	5.9%
Park & Recreation	308,907	290,000	\$334,000	44,000	15.2%
Refunds/Reimbursements/Misc.	231,819	207,500	\$182,500	(25,000)	-12.0%
Total	\$ 20,719,012	\$ 19,183,073	\$21,506,278	\$ 2,323,205	12.1%

Fund 01 Revenue - 2025 Budget



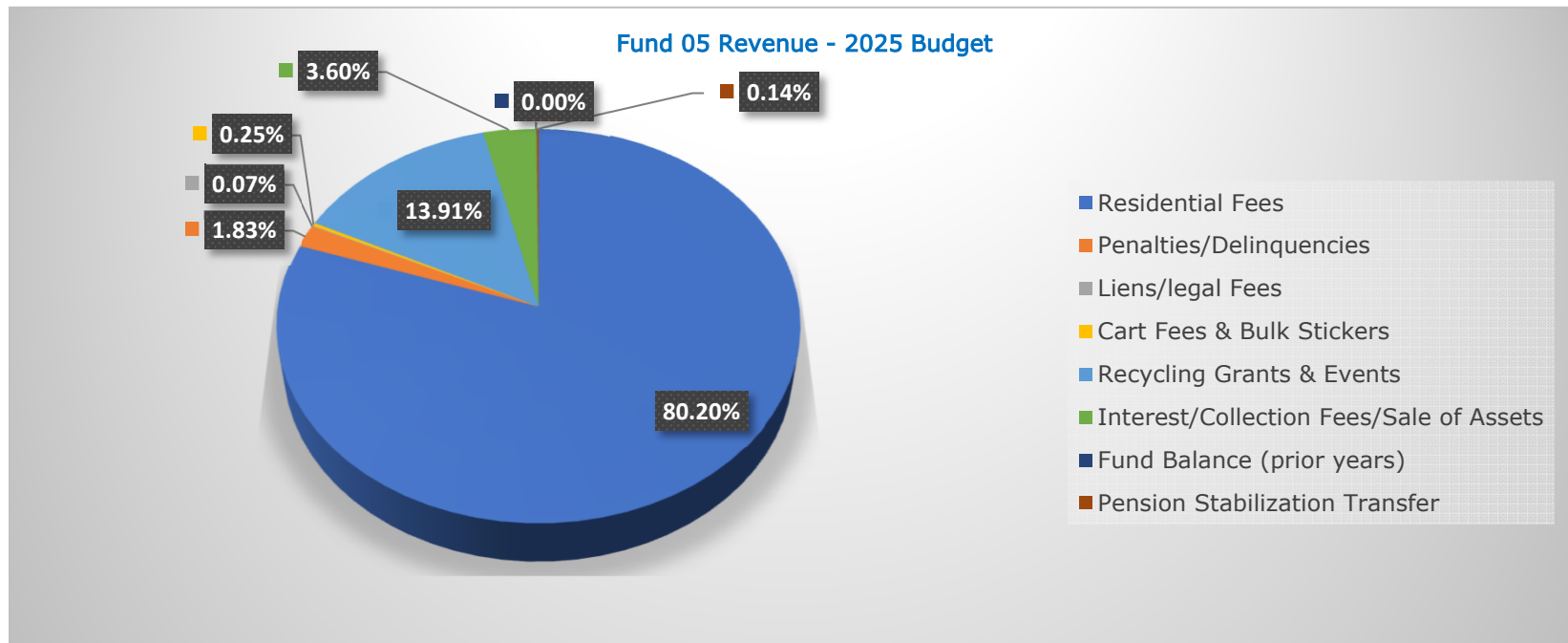
**UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 SUMMARY
2025 PROPOSED BUDGET**

Expenditures	2024 Y/E Estimate	2024 Adopted Budget	2025		
			Budget	Amount Change	Percent Change
General Government - Administration	\$ 521,183	\$ 553,515	\$ 598,271	\$ 44,756	8.1%
Finance/Tax Collector	628,732	644,573	727,246	82,673	12.8%
Legal/Insurance/Accounting/Engineering	408,289	498,136	527,957	29,821	6.0%
Clerical & Office	302,648	302,067	386,316	84,249	27.9%
General Government - Operating	89,045	97,900	103,480	5,580	5.7%
Police	6,681,138	6,596,754	7,752,414	1,155,660	17.5%
Fire	1,486,724	1,567,594	1,884,369	316,775	20.2%
Community & Economic Development	2,513,449	2,459,892	2,603,730	143,838	5.8%
Public Works	2,201,307	2,073,900	2,392,091	318,191	15.3%
Snow & Ice Removal	230,776	230,776	238,198	7,422	3.2%
Traffic & Street Lights	263,499	263,800	290,000	26,200	9.9%
Street & Road Maintenance	610,652	667,300	698,800	31,500	4.7%
Recreation	485,767	515,133	694,542	179,409	34.8%
Parks	954,335	1,051,650	959,282	(92,368)	-8.8%
Civic	49,290	58,000	53,000	(5,000)	-8.6%
Intergovernmental (Local)	2,643,254	1,602,083	1,394,698	(207,385)	-12.9%
Total	\$ 20,070,088	\$ 19,183,073	\$ 21,304,394	\$ 2,121,321	11.1%



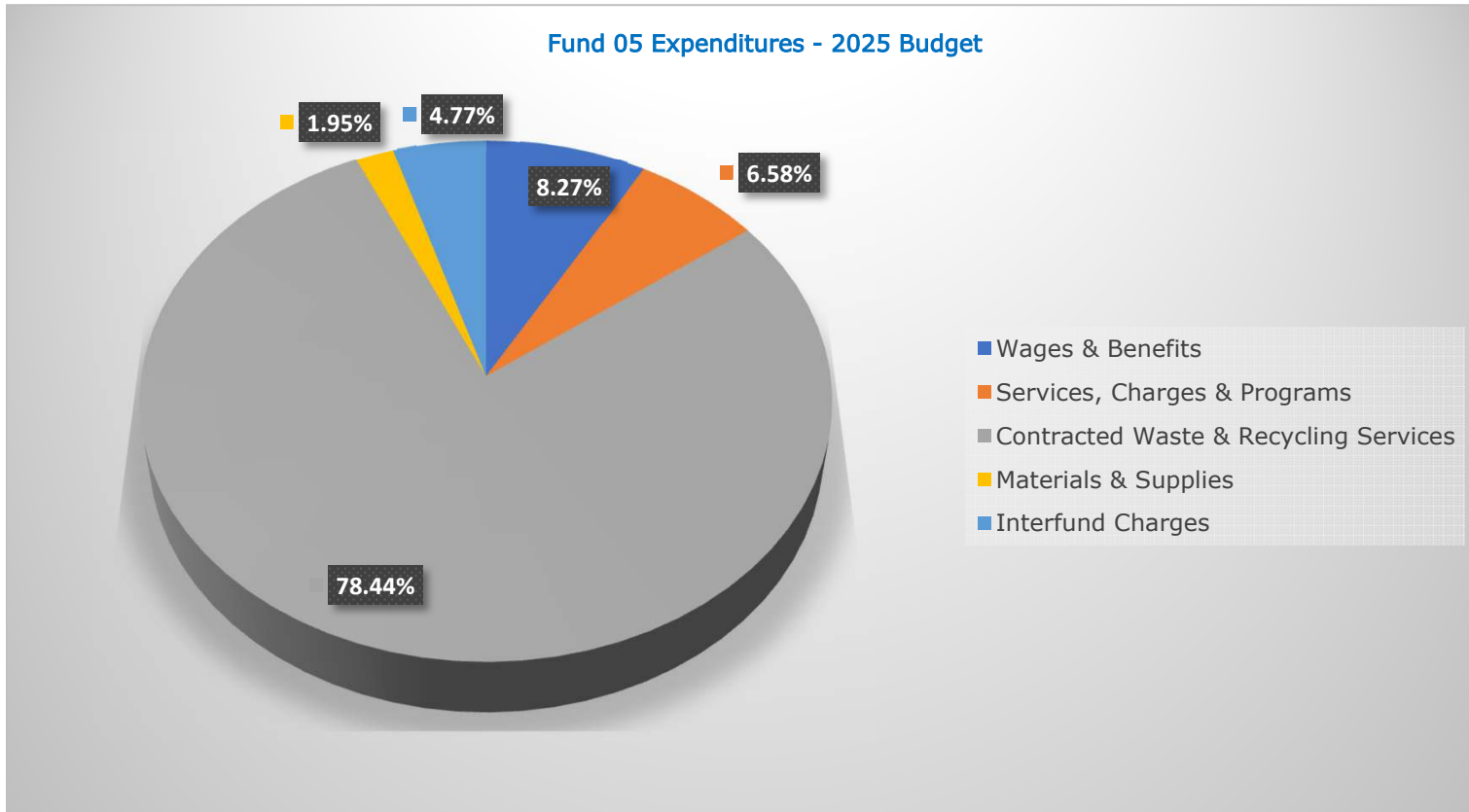
**UPPER MACUNGIE TOWNSHIP
REFUSE & RECYCLING FUND 05 SUMMARY
2025 PROPOSED BUDGET**

Revenue	2025				
	2024 Y/E Estimate	2024 Adopted Budget	Budget	Amount Change	Percent Change
Residential Fees	\$ 2,500,000	\$ 2,564,000	\$ 2,889,150	\$ 325,150	12.7%
Penalties/Delinquencies	85,117	66,000	66,000	-	0.0%
Liens/legal Fees	3,082	3,100	2,600	(500)	-16.1%
Cart Fees & Bulk Stickers	6,471	9,000	9,100	100	1.1%
Recycling Grants & Events	1,132,741	551,200	501,200	(50,000)	-9.1%
Interest/Collection Fees/Sale of Assets	159,612	126,100	129,600	3,500	2.8%
Fund Balance (prior years)	-	-	-	-	0.0%
Pension Stabilization Transfer	4,967	4,967	4,967	-	n/a
Total	\$ 3,891,990	\$ 3,324,367	\$ 3,602,617	\$ 278,250	8.4%



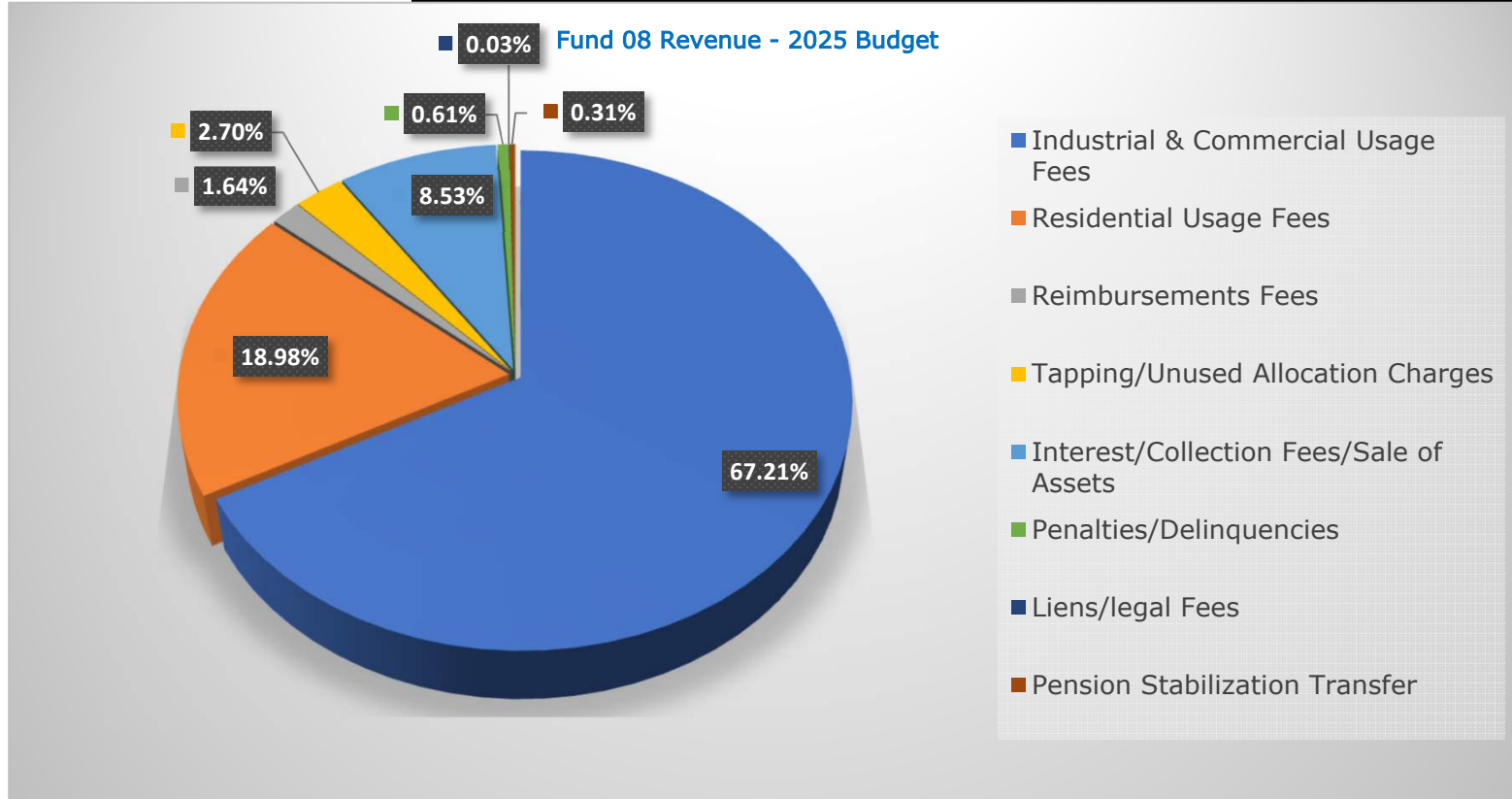
**UPPER MACUNGIE TOWNSHIP
REFUSE & RECYCLING FUND 05 SUMMARY
2025 PROPOSED BUDGET**

<u>Expenditures</u>	2024 Y/E Estimate	2024 Adopted Budget	2025		
			Budget	Amount Change	Percent Change
Wages & Benefits	\$ 182,994	\$ 198,474	\$ 266,268	\$ 67,794	34.2%
Services, Charges & Programs	129,845	189,514	211,773	22,259	11.7%
Contracted Waste & Recycling Services	2,304,646	2,230,262	2,526,080	295,818	13.3%
Materials & Supplies	46,348	54,550	62,690	8,140	14.9%
Interfund Charges	153,615	153,615	153,615	-	0.0%
Capital Items	-	-	170,000	170,000	100.0%
Total	\$ 2,817,448	\$ 2,826,415	\$ 3,390,426	\$ 564,011	20.0%



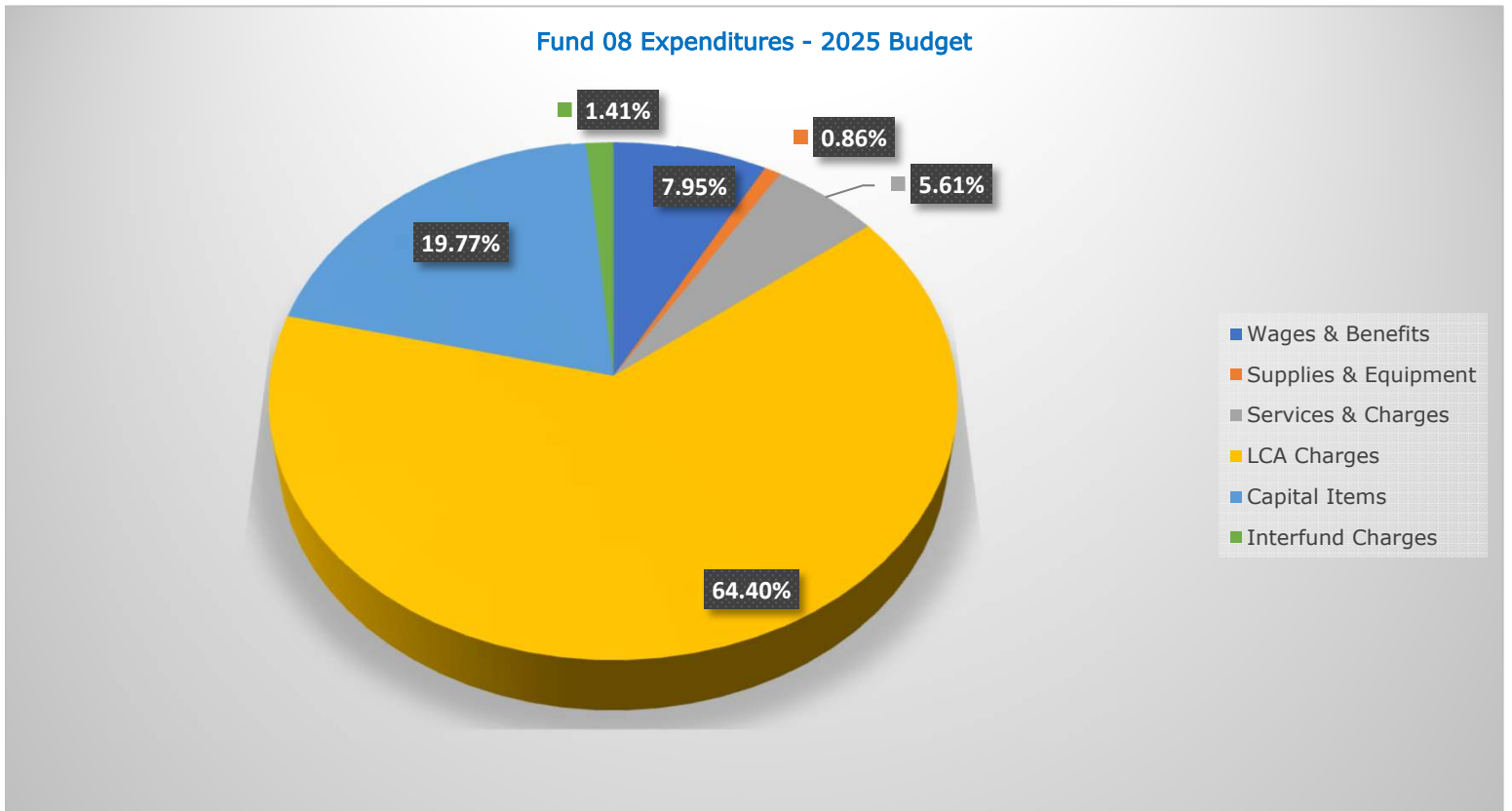
**UPPER MACUNGIE TOWNSHIP
Sewer Fund 08 Summary
2025 PROPOSED BUDGET**

Revenue	2024 Y/E Estimate	2024 Adopted Budget	2025		
			Budget	Amount Change	Percent Change
Industrial & Commercial Usage Fees	\$ 6,630,173	\$ 8,850,000	\$ 8,850,000	\$ -	0.0%
Residential Usage Fees	2,883,789	2,500,000	2,500,000	-	0.0%
Reimbursements Fees	348,281	375,600	215,600	(160,000)	-42.6%
Tapping/Unused Allocation Charges	383,602	355,000	355,000	-	0.0%
Interest/Collection Fees/Sale of Assets	1,519,144	1,060,500	1,123,500	63,000	5.9%
Penalties/Delinquencies	86,363	80,000	80,000	-	0.0%
Liens/legal Fees	5,000	3,500	3,500	-	0.0%
Pension Stabilization Transfer	40,741	40,741	40,741	-	n/a
Total	\$ 11,897,093	\$ 13,265,341	\$ 13,168,341	\$ (97,000)	-0.7%



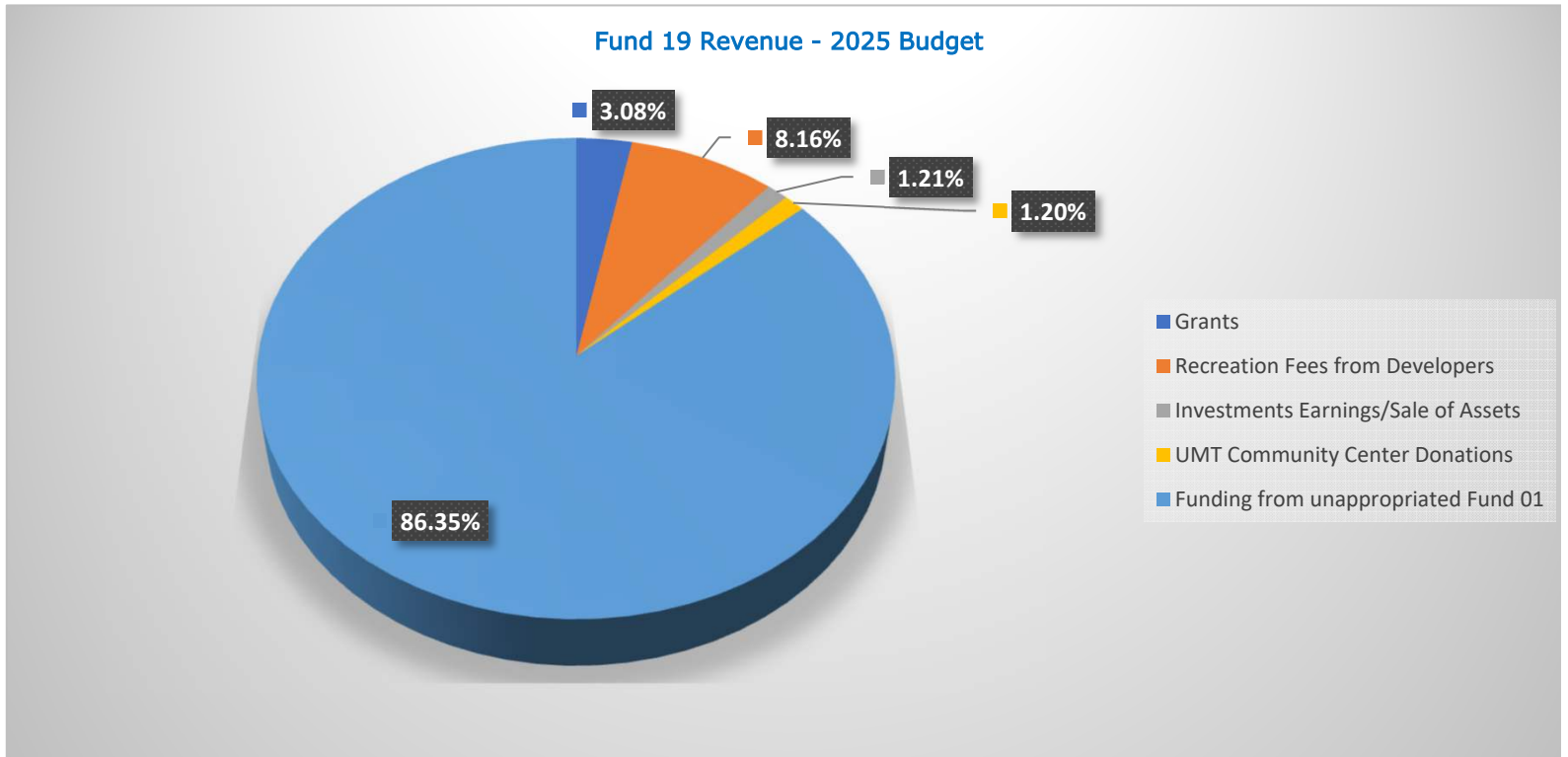
**UPPER MACUNGIE TOWNSHIP
Sewer Fund 08 Summary
2025 PROPOSED BUDGET**

Expenditures	2025					
	2024 Y/E Estimate	2024 Adopted Budget	Budget	Amount Change	Percent Change	
Wages & Benefits	\$ 791,852	\$ 992,775	\$ 972,758	\$ (20,017)	-2.0%	
Supplies & Equipment	82,060	102,226	104,876	2,650	2.6%	
Services & Charges	467,698	416,192	686,432	270,240	64.9%	
LCA Charges	7,748,000	7,196,000	7,876,000	680,000	9.4%	
Capital Items	1,669,616	1,805,000	2,418,500	613,500	34.0%	
Interfund Charges	171,845	171,845	171,845	-	0.0%	
Total	\$ 10,931,071	\$ 10,684,038	\$ 12,230,411	\$ 1,546,373	14.5%	



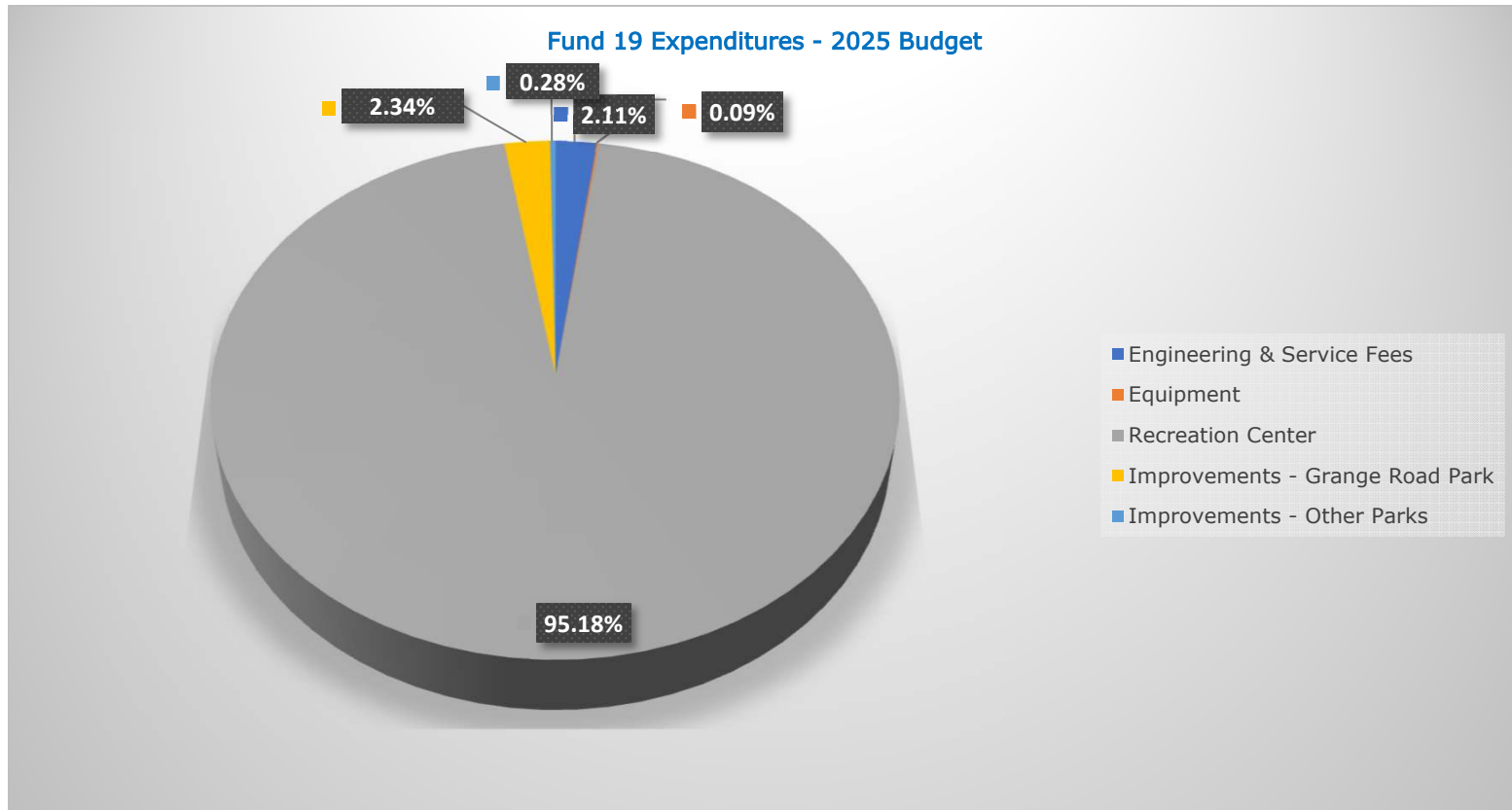
**UPPER MACUNGIE TOWNSHIP
RECREATION CAPITAL FUND 19 SUMMARY
2025 PROPOSED BUDGET**

<u>Revenue</u>	2025					
	2024 Y/E Estimate	2024 Adopted Budget	Budget	Amount Change	Percent Change	
Grants	\$ 128,563	\$ 1,545,272	\$ 1,250,000	\$ (295,272)		N/A
Recreation Fees from Developers	1,065,872	3,308,085	3,307,710	(375)		0.0%
Investments Earnings/Sale of Assets	341,294	254,500	490,500	236,000		92.7%
UMT Community Center Donations	-	-	485,000	485,000		N/A
Funding from unappropriated Fund 01	7,548,793	10,709,343	35,000,000	24,290,657		226.8%
Total	9,084,522	15,817,200	40,533,210	24,716,010		156.3%



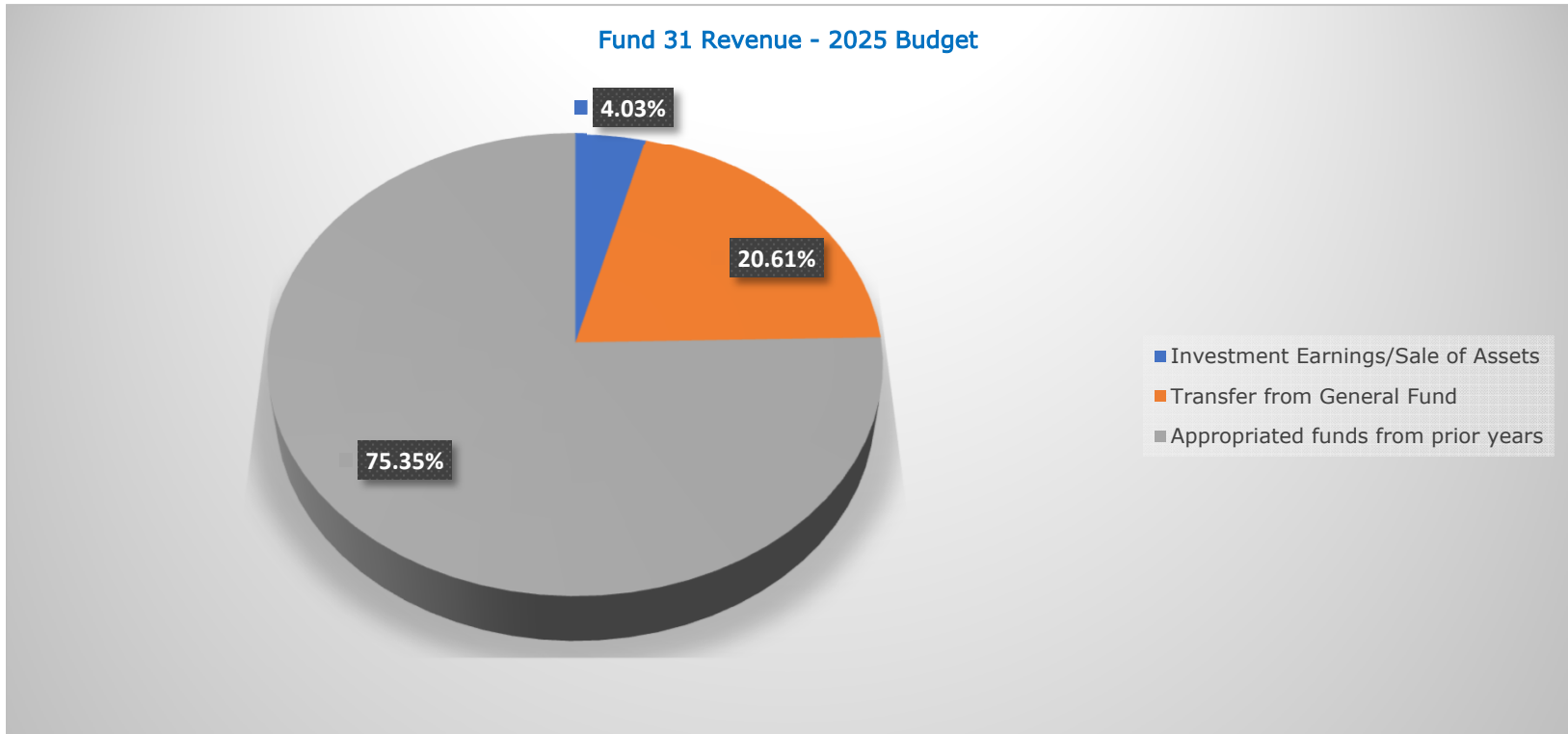
**UPPER MACUNGIE TOWNSHIP
RECREATION CAPITAL FUND 19 SUMMARY
2025 PROPOSED BUDGET**

Expenditures	2024 Y/E Estimate	2024 Adopted Budget	2025			
			Budget	Amount Change	Percent Change	
Engineering & Service Fees	\$ 19,264	\$ 42,000	\$ 777,000	\$ 735,000	1750.0%	
Equipment	145,392	158,700	32,000	(126,700)	-79.8%	
Recreation Center	6,079,391	15,000,000	35,000,000	20,000,000	133.3%	
Improvements - Grange Road Park	173,062	459,000	860,000	401,000	87.4%	
Improvements - Other Parks	100,000	157,500	103,000	(54,500)	-34.6%	
Total	\$ 6,517,109	\$ 15,817,200	\$ 36,772,000	\$ 20,954,800	132.5%	



**UPPER MACUNGIE TOWNSHIP
CAPITAL EQUIPMENT FUND 31 SUMMARY
2025 PROPOSED BUDGET**

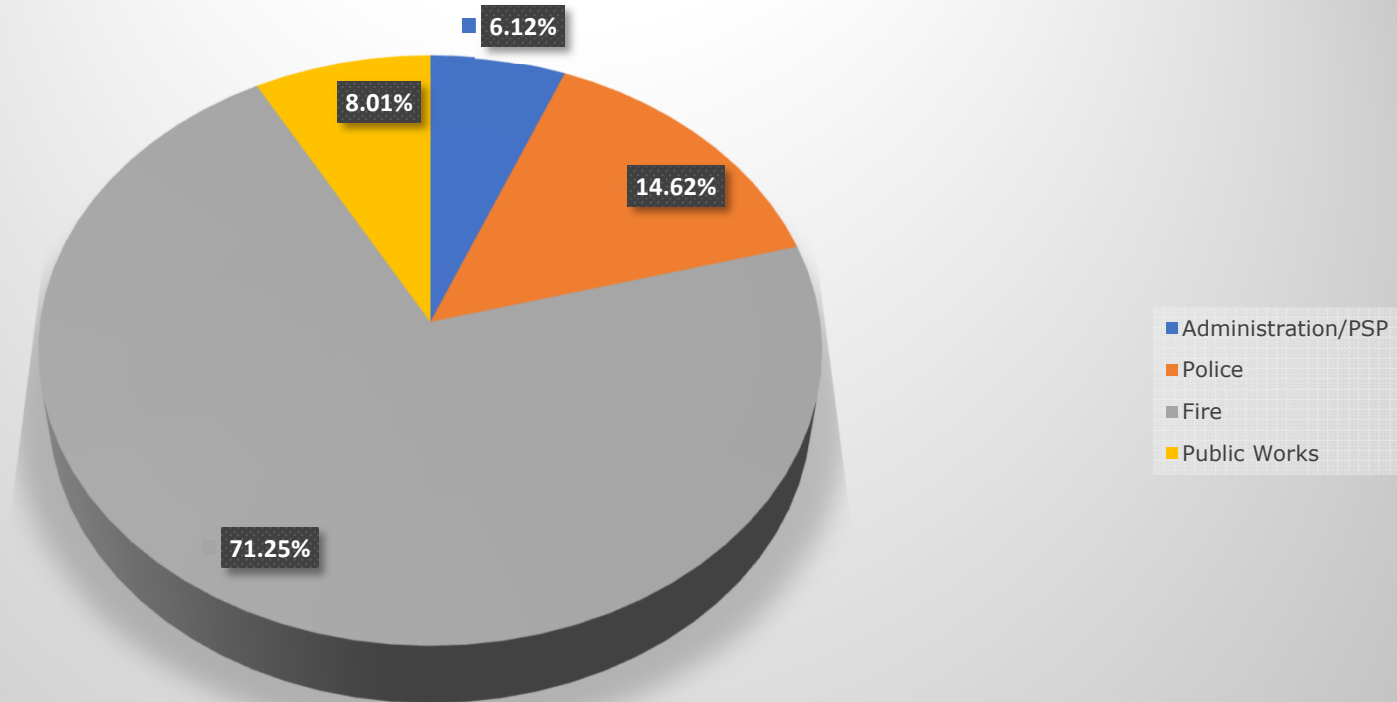
<u>Revenue</u>	2025					
	2024 Y/E Estimate	2024 Adopted Budget	Budget	Amount Change	Percent Change	
Investment Earnings/Sale of Assets	\$ 279,649	\$ 174,250	\$ 218,250	\$ 44,000	25.3%	
Transfer from General Fund	1,502,183	1,502,183	1,115,556	(386,627)	-25.7%	
Appropriated funds from prior years			4,077,952	4,077,952	100.0%	
Total	\$ 1,781,832	\$ 1,676,433	\$ 5,411,758	\$ 3,735,325	222.8%	



**UPPER MACUNGIE TOWNSHIP
CAPITAL EQUIPMENT FUND 31 SUMMARY
2025 PROPOSED BUDGET**

Expenditures	2024 Y/E Estimate	2024 Adopted Budget	2025		
			Budget	Amount Change	Percent Change
Administration/PSP	\$ 459,073	\$ 80,000	\$ 330,000	\$ 250,000	312.5%
Police	255,900	255,900	788,012	532,112	207.9%
Fire	749,789	916,696	3,839,892	2,923,196	318.9%
Public Works	423,837	423,837	431,500	7,663	1.8%
Total	\$ 1,888,599	\$ 1,676,433	\$ 5,389,404	\$ 3,712,971	221.5%

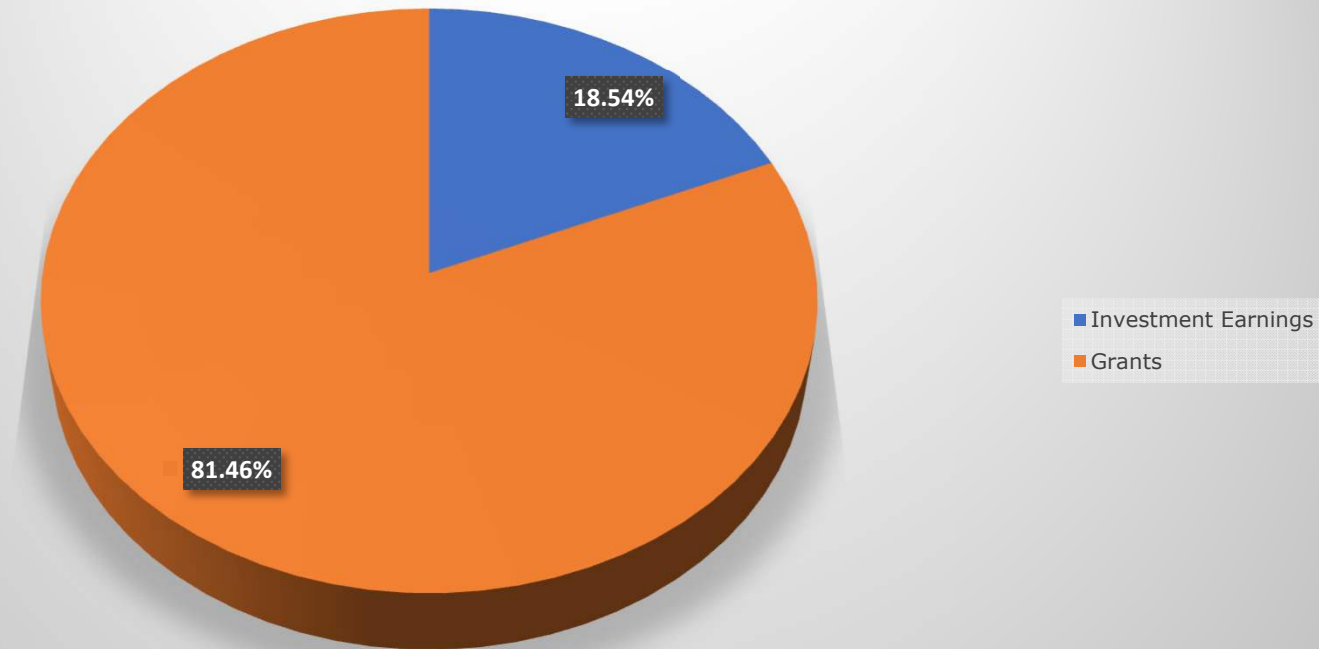
Fund 31 Expenditures - 2025 Budget



**UPPER MACUNGIE TOWNSHIP
TRAFFIC IMPROVEMENT FUND 36 SUMMARY
2025 PROPOSED BUDGET**

Revenue	2024 Y/E Estimate	2024 Adopted Budget	2025		
			Budget	Amount Change	Percent Change
Investment Earnings	176,161	80,250	125,250	45,000	56.1%
Grants	-	8,037,000	550,160	(7,486,840)	-93.2%
Fees	266,820	-	-	-	N/A
Fund Balance (prior years)	-	-	-	-	N/A
Total	\$ 442,981	\$ 8,117,250	\$ 675,410	\$ (7,441,840)	-91.7%

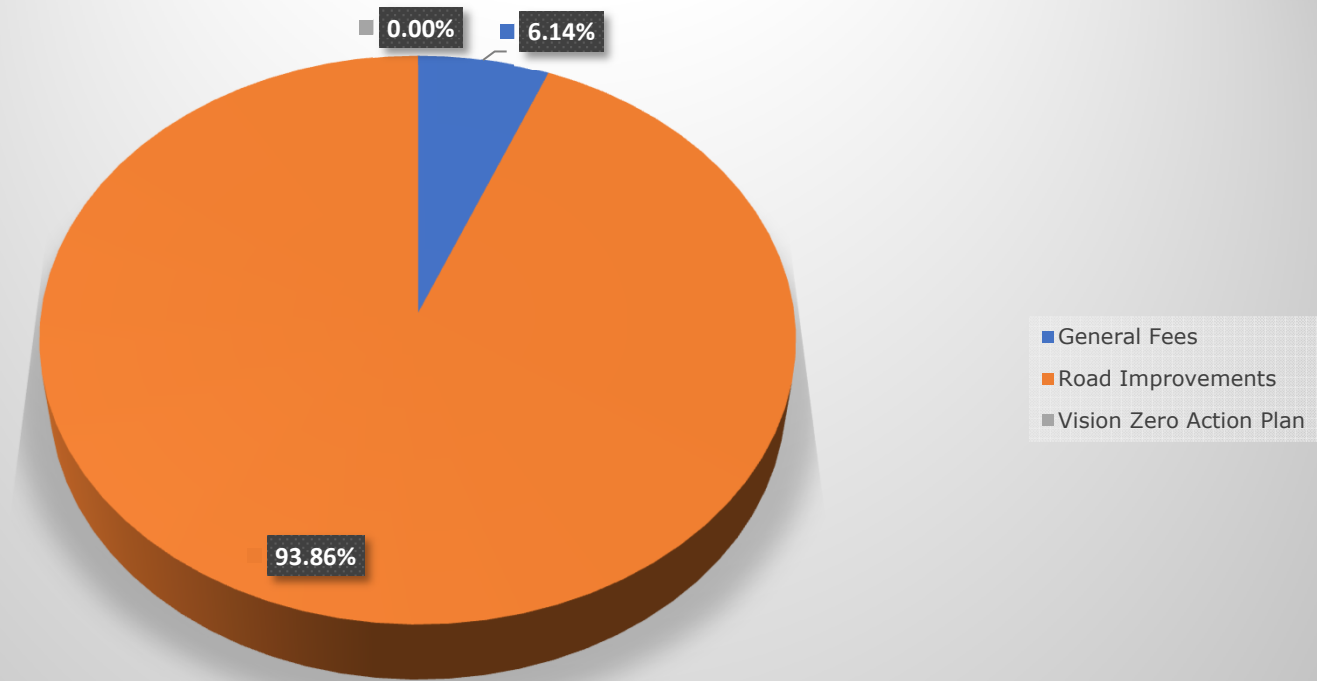
Fund 36 Revenue - 2025 Budget



**UPPER MACUNGIE TOWNSHIP
TRAFFIC IMPROVEMENT FUND 36 SUMMARY
2025 PROPOSED BUDGET**

<u>Expenditures</u>	2024 Y/E Estimate	2024 Adopted Budget	2025		
			Budget	Amount Change	Percent Change
General Fees	\$ 22,225	\$ 45,000	\$ 45,000	\$ -	0.0%
Road Improvements	265,161	1,073,050	687,700	(385,350)	-35.9%
Vision Zero Action Plan	-	5,500,000	-	(5,500,000)	n/a
Total	\$ 287,386	\$ 6,618,050	\$ 732,700	\$ (5,885,350)	-88.9%

Fund 36 Expenditures - 2025 Budget



**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
REVENUES							
TAXES							
301.100	REAL ESTATE TAXES - CURRENT	2,795,326	2,884,437	2,825,000	2,882,098	2,942,098	2,975,000
	Current real estate taxes are based on county tax assessments. The 2025 property assessment for the Township as of 09/10/2024, is \$4,691,601,600 x the millage of 0.64 for a gross revenue amount of \$3,002,625						
301.200	REAL ESTATE TAXES - TAX CLAIM BUREAU	27,806	44,665	30,000	62,278	62,278	30,000
	Delinquent real estate taxes remitted to the Township from Portnoff & Associates after the close of the previous calendar year.						
301.600	REAL ESTATE TAXES - INTERIM	7,468	16,298	10,000	3,590	10,000	10,000
	Partial year real estate tax payments for properties undergoing construction.						
301.700	REAL ESTATE TAXES - INTERIM PRIOR YEAR	21,724	17,259	30,000	2,260	10,000	15,000
	Real estate taxes collected for the previous year by the Tax Claim Bureau.						
310.100	REAL ESTATE TRANSFER TAX	3,754,826	2,022,867	1,000,000	1,114,234	1,667,000	1,500,000
	Any purchase/transfer of property within the Township is subject to a 1% tax shared equally with the Parkland SD. This tax is collected by the Lehigh County Recorder of Deeds office. (Expected 348 new homes in 2025). Fee expensed to 402.311.						
310.200	EARNED INCOME TAX	7,229,517	7,829,467	7,300,000	5,917,136	7,474,277	7,850,000
	The earned income tax under Act 32 is collected from any township resident at a rate of 1.0% of their wage, which is divided equally between the Township and the Parkland SD. This tax is collected by Berkheimer and remitted electronically to the Township.						
310.211	LOCAL SERVICES TAX	1,021,022	1,013,779	975,000	729,508	1,094,262	1,050,000
	A \$52.00 annual tax levied on all persons working in the Township. The tax is allocated \$47.00 to the Township and \$5.00 to Parkland SD. Berkheimer collects the Township's portion and remits the tax as received electronically.						
310.212	LOCAL SERVICES TAX - PRIOR YEAR	331,286	322,677	325,000	317,541	317,541	350,000
	A \$52.00 annual tax levied on all persons working in the Township. The tax is allocated \$47.00 to the Township and \$5.00 to Parkland SD. Berkheimer collects the Township's portion and remits the tax as received electronically. (Collected in prior year 4th quarter).						
	TOTAL TAXES	15,188,975	14,151,449	12,495,000	11,028,645	13,577,456	13,780,000
PERMITS							
321.900	MOVING PERMITS	361	333	400	261	391	400
	A \$1.00 fee is charged for residents moving in, out, or within the Township.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
322.830	ROAD OPENING PERMITS	21,693	31,242	18,000	5,825	8,800	10,000
	Whenever a road is impacted for any purpose, such as putting in utilities, a fee is charged.						
	TOTAL PERMITS	22,054	31,575	18,400	6,086	9,191	10,400
	FINES & FORFEITURES						
331.130	MAGISTRATE/COURT FINES	142,448	127,465	125,000	81,687	122,531	125,000
	Fines for individuals who violate laws such as the PA Vehicle Code (i.e. speeding) or Crimes Code (i.e. Disorderly Conduct, Underage Drinking, Criminal Mischief).						
331.140	SEMI-ANNUAL STATE POLICE FINES	12,227	12,035	11,000	6,364	9,546	10,000
	Fines resulting in action by the PA State Police are paid to each Pennsylvania municipality resulting from their arrests made throughout the Commonwealth. The ratio used is based on the municipalities' road mileage and population.						
331.141	UMT POLICE DEPARTMENT PARKING TICKETS	1,215	2,640	1,000	2,715	3,620	2,000
	The revenue received for parking tickets issued by UMT-PD.						
	TOTAL FINES & FORFEITURES	155,890	142,140	137,000	90,766	135,697	137,000
	INTEREST & RENTS						
341.010	INTEREST & INVESTMENT INCOME	470,765	1,910,491	1,825,000	1,112,795	1,943,943	1,500,000
	The interest estimated on CD's, Pooled Funds, and T-Bills.						
342.020	PA STATE POLICE BUILDING RENTAL	423,870	423,870	450,700	255,722	423,870	450,700
	Rental of the State Police building to the Commonwealth of Pennsylvania.						
342.053	CELL TOWER ROYALTIES	24,151	24,754	25,300	25,373	34,051	36,301
	Income from Verizon and AT&T(\$10,400 annually) for cell tower located at Township Municipal Building on Schantz Road.						
342.100	LAND & BUILDING RENTALS	23,735	22,337	24,670	18,870	29,970	31,420
	The Township has land and residential housing, which is rented out. The land is undeveloped and is leased for farming.						
342.500	ADVERTISING - NEWSLETTER	15,817	13,185	8,000	8,200	11,080	12,500
	Income from ad space in the Township's Spring & Fall Newsletter.						
	TOTAL INTEREST & RENTS	958,338	2,394,637	2,333,670	1,420,960	2,442,914	2,030,921

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
GRANTS - FEDERAL							
392.011	ARPA FUNDS TRANSFER	613,860		-	-	-	
	Source of funds from unallocated ARAP funds.						
	TOTAL GRANTS - FEDERAL	613,860	-	-	-	-	-
GRANTS - OPERATING & CAPITAL							
354.079	STATE GRANTS (POLICE PROGRAMS)	74,712	27,817	30,000	7,764	30,000	30,000
	Grant money received from the state.						
354.080	PSD (SCHOOL RESOURCE OFFICER)	-	77,414	100,000	72,990	89,423	176,050
	Reimbursement from Parkland School District for 2 school resource officer. Adding North Whitehall 2025.						
	TOTAL GRANTS - OPERATING & CAPITAL	74,712	105,231	130,000	80,754	119,423	206,050
INTERGOVERNMENTAL REVENUE - (STATE)							
355.010	PUBLIC UTILITY REALTY TAX (PURTA)	15,142	13,609	12,000	-	13,609	12,000
	The Township receives money from those public utilities that have buildings or land located within the Township.						
355.080	RETAIL LIQUOR LICENSES	6,450	7,650	5,000	-	7,650	7,500
	The Township receives a fee for establishments located within the Township that dispense liquor.						
355.130	VOLUNTEER FIRE RELIEF AID	298,045	322,081	320,000	-	333,393	330,000
	Aid received from the Commonwealth that is directly turned-over to the Township's three volunteer fire companies.						
355.140	STATE AID - NONUNIFORM DB PENSION PLAN	222,759	262,255	262,255	-	261,387	261,387
	Money received from the state to help fund the non-uniform pension plan based on previous year allocation. (44) units @ \$5,940.6257 per unit.						
355.144	STATE AID - UNIFORM PENSION PLAN	300,466	361,329	361,329	-	392,081	392,081
	Money received from the state to help fund the police pension plan based on previous year allocation. (66) units @ \$5,940.6257 per unit.						
	TOTAL INTERGOVERNMENTAL REVENUE - (STATE)	842,862	966,924	960,584	-	1,008,120	1,002,968
SERVICE CHARGE/ADMINISTRATION							
361.030	ZONING HEARING APPEALS	13,281	20,900	15,000	13,800	20,000	17,000
	These are fees for the Zoning Hearing Board for appeals and Zoning permits.						
361.031	ZONING USE REVIEW FEES	18,450	24,300	15,000	17,975	26,000	20,000
	The fees charged by the Township to review and approve business occupancy in the Township.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
361.032	ZONING PERMIT FEES	21,690	20,875	25,000	15,800	25,000	25,000
	Fees charged by the Township to review permits submitted to the Zoning Officer.						
361.033	DCED FEES	4,804	4,716	5,000	3,816	5,000	5,000
	Fees received for all UCC permits.						
361.035	ZONING ASSESSMENT BY ZONING OFFICER	-	-	1,200	300	300	1,200
	Fees for Zoning Officer to assess new planning submissions.						
361.054	TOWNSHIP DOCUMENT FEES	35	-	100	12	35	100
	The Township charges for a copy of various books and maps, such as a printed Zoning Ordinance.						
362.043	UMT PD DONATIONS (D.A.R.E, K-9, NNO)	10,204	11,329	10,000	12,074	15,000	10,000
	Police Department receives donations for programs such as NNO, D.A.R.E. and the K-9's.						
362.045	CIVIC REIMBURSEMENTS (UMT POLICE)	20,595	55,952	30,000	29,656	30,000	35,000
	Payments from businesses that utilize UMT police officers for private duty enforcement. Grant money (S. Whitehall 01.354.079)						
362.111	POLICE REPORTS	11,909	8,218	7,000	6,640	7,000	7,000
	Fees charged for traffic, accident, and other reports.						
362.201	FIRE SAFETY INSPECTIONS - ANNUAL	216,654	215,970	258,000	122,835	205,000	220,000
	Yearly fees charged for Commercial Fire Safety Inspections.						
362.202	CERTIFICATE OF OCCUPANCY INSPECTION - FIRE	-	-	10,000	-	10,000	10,000
	CO Inspections of commercial buildings completed by Bureau of Fire personnel comes from permit fees 01.362.410.						
362.410	BUILDING PERMITS	1,520,108	1,511,148	1,400,000	1,374,282	1,900,000	1,500,000
	For building permits that are issued by the Township.						
362.412	MECHANICAL PERMITS	72,014		-			-
	For HVAC, boilers, etc. (Included in 01.362.410 for 2022)						
362.413	SPRINKLER PERMITS (Included in 01.362.410 for 2022)	65,314		-	-		-
	Fire suppression system permits.						
362.440	SEO PERMITS & PROBES	8,810	19,871	10,000	25,788	30,000	20,000
	For issuance of septic tank and other on-site.						
362.450	GRADING PERMITS & INSPECTIONS	58,410	45,940	50,000	52,580	60,000	55,000
	Moving and removal of dirt.						
362.452	PLANNING SUBMISSION FEES	24,900	28,000	25,000	22,100	28,000	45,000
	For subdivision and land development applications.						
	TOTAL SERVICE CHARGES/ADMINISTRATION	2,067,178	1,967,218	1,861,300	1,697,658	2,361,335	1,970,300

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	PARK & RECREATIONAL FEES						
367.140	PAVILION/FIELD RENTALS Fees from rented pavilions at all of the Township's parks.	58,050	85,433	50,000	54,565	63,996	65,000
367.200	PROGRAM REGISTRATION FEES (ALL) Revenue from organized clinics in Upper Macungie Township.	35,536	63,276	50,000	43,270	50,000	50,000
367.201	SUMMER CAMP REGISTRATION FEES 2025 Summer Playground programs.	31,976	68,525	150,000	156,200	156,200	176,000
367.205	SPLASH PARK ADMISSION FEES Fee for the use of splash park based on \$15.00 annual fee for residents, \$20 Lower Macungie Resident and \$25.00 annual fee for non-residents.	26,991	26,340	25,000	22,695	26,711	27,000
367.210	DONATIONS & SPONSORSHIPS Funds received for recreation activities and events.	-	26,605	15,000	10,197	12,000	16,000
	TOTAL PARK & RECREATIONAL FEES	152,553	270,179	290,000	286,927	308,907	334,000
	MISCELLANEOUS REVENUE						
380.100	MISCELLANEOUS REVENUE Unexpected revenue that does not have a defined account #.	11,729	44,544	5,000	10,566	10,566	5,000
380.150	COLLECTION FEES Fees associated with the collection of past due accounts.	1,842	1,454	2,500	1,502	2,253	2,500
	TOTAL MISCELLANEOUS REVENUE	13,571	45,998	7,500	12,068	12,819	7,500
	INTERGOVERNMENTAL REVENUE - (TOWNSHIP)						
392.001	CARRIED FROM FUND BALANCE (PRIOR YEARS) Unrestricted amount from prior year's budget.	-	-	225,469	-	-	648,927
392.005	TRANSFER RECEIVED FROM FUND 05 Fees charged to Fund 05 for annual administration overhead (\$21,787); Township Facility Rental (\$6,153); and Public Works Facility Rental (\$125,675).	153,615	153,615	153,615	-	153,615	153,615
392.015	TRANSFER FROM RESERVES Additional funds from reserves remitted to Non-Uniform DB Plan. Healthcare premium costs.	-	-	198,691	-	198,691	877,753
392.008	TRANSFER RECEIVED FROM FUND 08 Fees charged to Fund 08 for annual administration overhead (\$58,092); Township Facility Rental (\$49,752); and Public Works Facility Rental (\$64,000).	171,845	171,845	171,844	-	171,844	171,844
	TOTAL INTERGOVERNMENTAL REVENUE (TOWNSHIP)	325,460	325,460	749,619	-	524,150	1,852,139

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Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
<u>REFUNDS/REIMBURSEMENTS</u>							
394.200	REIMBURSEMENTS TO TOWNSHIP	407,314	248,660	200,000	195,796	219,000	175,000
	Monies reimbursed to Township for Benecon insurance refunds and insurance claims for Township property damage. PennDOT Rt 222 Street Lighting.						
	TOTAL REFUNDS/REIMBURSEMENTS	407,314	248,660	200,000	195,796	219,000	175,000
	TOTAL REVENUE	20,822,767	20,649,471	19,183,073	14,819,660	20,719,012	21,506,278
<u>EXPENDITURES</u>							
<u>GENERAL GOVERNMENT ADMINISTRATION</u>							
400.110	SALARY - TOWNSHIP MANAGER/ASSISTANT MANAGER	99,392	129,098	128,813	89,081	129,671	136,557
	Executive pay for manager and assistant manager. 75% of pay to administration; 25% of pay charged to Sewer Fund for manager. 25% of pay to administration; 75% of pay charged to Planning & Zoning for assistant manager.						
400.111	SALARY- WORKING BOARD OF SUPERVISORS	23	-	15,000	-	-	15,000
	Rate set by elected auditors.						
400.112	SALARY - HUMAN RESOURCES	73,768	79,337	81,380	56,215	81,370	84,624
	Pay for Human Resources Manager.						
400.113	SALARY - ELECTED OFFICIALS	10,875	10,875	12,000	8,000	12,000	12,000
	Salaries paid to the UMT supervisors to attend meetings. Salaries are set by the second class township code, and vary by population.						
400.114	SALARY - TOWNSHIP SECRETARY	79,505	55,413	67,007	43,382	63,960	66,518
	Pay for the township secretary.						
400.117	DEFERRED COMPENSATION	3,455	3,692	3,111	1,183	3,840	8,750
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
400.119	PERSONNEL RESERVE	-	-	20,000	-	20,000	20,000
	Funds to be used for temporary hiring and discretionary increases.						
400.192	FICA	19,785	26,557	22,678	17,164	21,649	23,529
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
400.194	PA UNEMPLOYMENT COMPENSATION TAX	1,031	1,540	645	860	860	645
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.						
400.195	WORKERS' COMPENSATION INSURANCE	608	701	809	594	891	770
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						

**UPPER MACUNGIE TOWNSHIP
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Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
400.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.	86,991	90,759	88,648	84,223	91,335	94,817
400.197	PENSION (NON-UNIFORM DB & DC PLAN) The Township maintains a pension plan for each full-time, non-uniform employee.	45,718	40,247	58,197	1,338	58,197	73,168
400.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	2,989	3,567	2,878	3,016	3,200	3,517
400.460	SEMINARS/CONFERENCES/TRAINING/AWARDS Costs to attend various seminars, annual state association conventions, and conferences held during the year.	5,248	11,564	13,700	5,661	13,700	20,000
400.461	SUBSCRIPTIONS/MEMBERSHIPS Costs to join various organizations; subscriptions to periodicals; codification of ordinances.	14,868	15,741	38,650	13,674	20,511	38,375
TOTAL GENERAL GOVERNMENT ADMINISTRATION		444,256	469,091	553,515	324,391	521,183	598,271
FINANCIAL ADMINISTRATION							
402.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	3,300	3,558	2,800	1,231	1,847	7,000
402.120	SALARY/WAGES - FINANCE Wages for Township's Finance Director, Assistant Finance Manager, Staff Accountant and A/P A/R Clerk. Portions of Director & Ass't Director's salary charged to Refuse & Recycling (10%) and to Sewer (15%).	134,727	158,962	210,306	114,009	202,873	221,163
402.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	10,583	9,302	15,714	11,912	15,706	21,238
402.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.	656	903	538	1,083	1,625	753
402.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	329	437	614	450	675	766

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Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
402.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.	36,388	38,654	71,370	50,921	76,382	114,222
402.197	PENSION (NON-UNIFORM DB & DC PLAN) The Township maintains a pension plan for each full-time, non-uniform employee.	23,749	26,778	42,972	2,006	42,972	53,116
402.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	1,750	1,685	2,305	1,983	2,975	3,508
402.300	BANK CHARGES/INVESTMENT FEES Fees incurred for banking services, including service charges, NSF charges, account maintenance and credit card fees for recreation events (\$6,500).	388	6,958	8,000	8,430	12,645	12,000
402.310	RE TAXES COLLECTION FEES Fees charged for collection of past due accounts. Fees to be reimbursed to the Township upon collection of delinquent accounts by third-party collector Portnoff & Associates.	2,122	2,530	3,500	4,166	3,500	3,500
402.311	EIT COLLECTION FEES Fees charged by Berkheimer & Associates third party EIT collector. Fees based on collection commission fee of 1.2% of current EIT collections of \$7,750,000 and estimate for 2025 postage costs.	-	95,326	98,000	72,162	89,692	100,500
402.312	LST COLLECTION FEES Fees charged by Berkheimer & Associates third party Local Services Tax collector. Fees based on collection commission fee of 1.75% of estimated LST collections for 2025. (\$1,400,000 x .0175).	-	-	22,750	12,891	24,707	24,500
402.313	RTT COLLECTION FEES Fees charged by Lehigh County to collect the realty transfer tax on both residential and commercial real estate sales in the township. Fee is based on property sale price at 2.0%.	-	-	20,000	22,284	33,340	30,000
402.400	BACKGROUND CLEARANCES & TESTING Costs incurred for various background and pre-employment testing.	635	1,833	2,000	283	425	2,000
402.455	FINANCIAL SOFTWARE MAINTENANCE Annual software maintenance costs associated with the Edmunds GovTech & Tyler Technologies financial software.	10,698	11,818	77,131	14,664	77,131	77,131

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Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
402.460	SEMINARS/CONFERENCES/TRAINING/MEMBERSHIP	3,257	4,305	8,000	4,384	8,000	8,000
	For the various seminars, conferences and training that is held during the year that the finance department will attend including GFOA-PA training and annual conference.						
402.461	EMPLOYEE/PUBLIC OFFICIAL BONDS	3,415	3,750	4,350	1,125	3,750	2,625
	The Employee and Public Official's Bonds are legally required to have a bond protecting the Township. Includes employee bond costs for the Township Manager, Treasurer & Secretary.						
	Bond costs - Finance Director \$750; Manager \$750; Ass't Manager \$750; Secretary \$375.						
	TOTAL FINANCIAL ADMINISTRATION	231,997	366,799	590,349	323,984	598,242	682,022
	TAX COLLECTOR						
403.110	SALARY - TAX COLLECTOR (ELECTED)	16,000	16,000	16,000	11,077	16,000	16,000
	The Township Tax Collector is elected and paid by the Township.						
403.192	FICA	1,224	1,177	1,224	847	1,224	1,224
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
403.310	POSTAGE AND BILL PRINTING	10,398	11,214	11,500	12,201	12,201	12,500
	The expenses paid by the Township include printing of the tax bills and postage.						
403.452	CONTRACTED IT SERVICES	178	178	-	-	-	-
	Proportionate IT maintenance cost associated with contracted IT consultant.						
403.460	SEMINARS/CONFERENCES/TRAINING/MEMBERSHIP	564	-	-	-	-	-
	Training for elected tax collector.						
403.461	EMPLOYEE/PUBLIC OFFICIAL BONDS	-	437	500	437	437	500
	The elected tax collector for the Township is required to be bonded in the amount of \$1,000,000.						
403.510	PRIOR TAX YEAR REFUNDS	9,007	25,999	25,000	628	628	15,000
	Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior year's taxes that were paid.						
	TOTAL TAX COLLECTOR	37,371	55,005	54,224	25,190	30,490	45,224
	LEGAL EXPENDITURES						
404.314	LEGAL SERVICES - GENERAL	61,837	133,880	135,000	71,342	107,013	135,000
	Expenses for legal representation at Township meetings, legal opinions, court hearings, etc. Also, costs associated with labor issues and negotiations are included.						
	TOTAL LEGAL EXPENDITURES	61,837	133,880	135,000	71,342	107,013	135,000

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	CLERICAL & OFFICE OPERATION EXPENDITURES						
405.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	160	250	500	80	120	2,000
405.120	SALARIES/WAGES - CLERICAL The salaries and wages for support staff of the Township.	66,505	44,357	41,101	28,534	41,180	42,745
405.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	3,328	1,556	2,947	2,183	3,275	3,047
405.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.	750	385	215	215	215	215
405.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	133	141	120	87	120	114
405.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.	16,711	12,435	37,689	31,038	46,557	38,811
405.197	PENSION (NON-UNIFORM DB & DC PLAN) The Township maintains a pension plan for each full-time, non-uniform employee.	6,337	426	2,877	883	2,877	2,992
405.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	159	548	558	419	629	632
405.210	OFFICE SUPPLIES The cost of copy paper, supplies, office materials, printer ink & HR expenses.	5,744	6,495	7,000	7,062	7,500	8,000
405.216	MAINTENANCE CONTRACTS - OFFICE EQUIPMENT The maintenance agreement contracts are for equipment including copy machines, plotters, postage machine, etc.	32,104	12,267	14,500	5,049	13,954	15,700
405.312	MANAGEMENT CONSULTING SERVICES The Township sometimes uses professional consultants for a variety of issues needed at the Township.	-	6,837	10,000	-	-	10,000

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405.325	POSTAGE	26,634	19,841	22,000	7,308	22,000	24,000
	Postage for mailing day to day correspondence and the semi-annual mailing of the Township's Newsletter.						
405.331	TRANSPORTATION/MILEAGE	-	-	200	104	156	200
	Reimburse employees for the use of their own vehicle for Township business at approved IRS rate.						
405.341	ADVERTISING	8,932	13,470	13,000	9,088	12,117	13,000
	Legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, sale of equipment, etc.						
405.342	PRINTING	36,662	32,148	40,000	1,052	38,250	40,000
	The cost of printing moving permit forms, newsletters, building/electric/plumbing permits, letterhead, business cards, etc.						
405.441	PAYROLL SERVICES	16,343	19,927	20,000	22,612	37,021	45,000
	The cost to prepare bi-weekly payroll; all tax reports; and W-2 forms by third-party provider. Includes time clocks and integrated software.						
	Moving to Paylocity. Includes one time fees and set-up.						
405.452	CONTRACTED SERVICES	19,824	32,534	43,360	26,331	39,497	43,360
	Proportionate IT maintenance cost associated with contracted IT consultant & third-party cleaning charges for UMT Administrative Building.						
405.701	IT/COMPUTER UPGRADES	15,217	5,885	5,000	5,328	5,500	9,500
	Upgrades to the Township's computer systems and for the replacement of 4 computers as part of replacement schedule.						
405.702	COMPUTER/WEBSITE EXPENSES	36,842	37,052	40,000	17,651	30,259	85,000
	Professional services for the Township's computer system including internet service - \$18,000; ESRI(ARCGIS) - \$4,000; Nitro Subscription - \$2,500, Granicus annual maintenance - \$50,000; Phishing/security Training \$800 annually; Misc. - \$8,200;						
405.900	MISCELLANEOUS EXPENSE	1,064	928	1,000	1,422	1,422	2,000
	Any expenditures not covered by any other line items.						
	TOTAL CLERICAL & OFFICE OPERATION EXPENDITURES	293,449	247,482	302,067	166,446	302,648	386,316
	INSURANCE						
406.199	OTHER POST EMPLOYMENT BENEFITS	8,295	6,336	5,000	637	956	2,300
	The costs to the Township for benefits other than pension to retirees for specifically health care.						
	(1) retiree @ Secure RX & Senior Supplemental.						
406.200	PCOR FEES	390	591	600	679	679	700
	Mandated by the Affordable Care Act of 2014. PCOR (Patient-centered outcomes research fee).						

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406.351	UMBRELLA POLICY	14,490	17,799	22,528	-	15,689	16,787
	Insurance coverage for the Township in the annual aggregate amount of \$3,000,000 with a \$5,000 deductible for both public officials and employment practices liability.						
406.352	PUBLIC OFFICIALS/EMPLOYMENT PRACTICES POLICIES	20,036	19,557	25,968	-	18,671	19,846
	Insurance coverage for the Township in the annual aggregate amount of \$3,000,000 for both public officials and employment practices liability.						
406.355	COMMERCIAL PACKAGE POLICY	83,201	89,415	110,118	2,286	113,056	120,969
	This policy covers all other property the Township owns including vehicles, traffic signals, buildings and equipment.						
406.356	CYBER POLICY	15,171	17,665	19,234	-	14,993	15,105
	Insurance coverage for the Township in the aggregate amount of \$2,000,000 with a \$25,000 deductible (in 2025).						
	TOTAL INSURANCE	141,583	151,363	183,448	3,602	164,044	175,707
	ACCOUNTING/ACTUARIAL						
407.311	AUDITING SERVICES	22,380	30,000	19,688	31,632	31,632	50,250
	The annual independent audit as performed by Buckno, Lisicky & Co. Last year of engagement. Internal control review Phase 2 & 3 \$24,000.						
407.316	ACTUARIAL SERVICES	7,700	13,075	15,000	9,250	13,075	22,000
	Services provided by Conrad M. Siegel, Inc. involving pension calculations and pension related duties for the Township's non-uniform plans (DB & DC).						
	TOTAL ACCOUNTING/ACTUARIAL	30,080	43,075	34,688	40,882	44,707	72,250
	ENGINEERING						
408.313	GENERAL TOWNSHIP ENGINEERING SERVICES	76,721	97,647	125,000	51,397	77,096	125,000
	The expense for Keystone Consulting Engineers to represent the Township.						
408.315	ENGINEERING SERVICES - GIS	29,375	14,782	20,000	10,286	15,429	20,000
	External costs spent on geographic information system.						
	TOTAL ENGINEERING	106,096	112,429	145,000	61,683	92,525	145,000
	GENERAL GOVERNMENT OPERATING EXPENSES						
409.117	DEFERRED COMPENSATION	2,000	846	-	-	-	-
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
409.120	SALARIES/WAGES - CUSTODIAL STAFF (POSITION NOT FILLED)	45,837	17,203	-	-	-	-
	Wages associated with cleaning of all Township buildings including public works, police and administrative buildings.						

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409.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	3,288	1,247	-	-	-	-
409.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.	375	385	-	-	-	-
409.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	1,980	1,916	-	-	-	-
409.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.	12,821	11,096	-	-	-	-
409.197	PENSION (NON-UNIFORM DC PLAN) The Township maintains a pension plan for each full-time, non-uniform employee.	8,247	8,711	-	-	-	-
409.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	567	425	-	-	-	-
409.226	CUSTODIAL SUPPLIES/MATERIALS The cleaning supplies for use in the Township buildings. Also, supplies including paper towels, Kleenex, knives, forks, paper plates.	3,046	3,816	3,000	1,614	2,421	3,500
409.231	VEHICLE - GASOLINE Cost of gasoline for township administration vehicles. Based on consumption of 400 gallons at \$3.20/gallon.	1,457	679	1,200	470	706	1,280
409.251	VEHICLE - REPAIRS & MAINTENANCE Cost of maintaining township administration vehicles.	1,637	3,243	2,500	1,239	2,500	2,500
409.317	CONTRACT SERVICES - BUILDING MAINTENANCE/CLEANING Third-party costs and services to maintain and clean the Township's administration building.	10,239	10,573	25,000	13,248	19,872	25,000
409.321	TELEPHONE Telephone costs that cover mobile phone, pagers, Township telephone and long distance calls.	20,553	17,806	19,000	15,771	18,640	19,000

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409.361	ELECTRICITY Cost for electricity for the Township Administration Building.	8,321	6,600	10,000	5,145	8,000	10,000
409.362	HEAT - GAS Cost of fuel for heating the Township Administration Building. <i>Previous year expense was understated due to credit with UGI.</i>	3,668	-	5,000	-	-	5,000
409.363	WATER Cost for water from Lehigh County Authority.	1,119	1,043	1,200	908	1,065	1,200
409.364	SEWER Cost for sewer for the Township Administration Building.	841	1,000	1,000	631	841	1,000
409.373	MAINTENANCE/REPAIR BUILDINGS Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building.	31,230	23,584	30,000	30,849	35,000	35,000
	TOTAL GENERAL GOVERNMENT EXPENDITURES	157,226	110,173	97,900	69,875	89,045	103,480
	RENTAL PROPERTY						
410.110	REPAIRS & MAINTENANCE - PSP BUILDING The cost for repairs and maintenance for the State Police Building.	41,904	29,183	25,000	28,031	30,000	30,000
	TOTAL RENTAL PROPERTY EXPENDITURES	41,904	29,183	25,000	28,031	30,000	30,000
	UMT POLICE DEPARTMENT						
410.112	SALARIES - SENIOR STAFF Salaries for the Senior Staff of the UMTPD. Includes the chief and (2) lieutenants. <i>Includes longevity pay of \$7,500.</i>	326,071	345,038	367,893	252,707	362,000	386,241
410.113	SALARIES/WAGES - ADMINISTRATIVE STAFF Salaries and wages for the Administration staff of the UMTPD. Includes the office manager, receptionist and clerical assistant.	147,243	157,809	161,851	85,593	120,077	169,443
410.114	SALARIES/WAGES - OFFICERS & PATROL Salaries and wages for UMT-PD totaling (32) officers in 2025. Offset by Civic reimbursement 01.362.045 \$30,000; PSD for (2) resource officers 01.354.080 \$176,050; Police Programs 01.354.079 \$30,000.	2,579,898	2,737,891	2,998,932	2,153,119	3,110,061	3,343,204
410.115	SALARIES/WAGES - Shift Differential For hours worked from 1800 hours to 0600 hours, a shift differential of an additional \$0.75per hour is paid.	-	12,290	20,280	8,590	12,885	21,060
410.116	SALARIES/WAGES - K9 Administration Hours spent caring for K9 other than on duty.	-	8,571	37,500	1,232	1,848	20,000
410.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	39,213	4,176	39,875	15,202	22,803	76,000
410.139	LEGAL FEES Legal costs associated with the Police Department including labor and arbitration charges.	23,683	20,851	15,000	22,560	25,000	17,000

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
410.140	OFFICE EQUIPMENT & OPERATING SUPPLIES	9,001	9,682	12,000	6,997	10,000	12,000
	Various items purchased for the office; supplies/items needed for community events and evidence processing						
410.141	CUSTODIAL SUPPLIES	2,785	288	2,000	1,015	2,000	2,000
	The cleaning supplies for use in the Police building.						
410.142	COMPUTER SOFTWARE & HARDWARE	70,246	132,412	125,000	83,152	125,000	142,000
	Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages.						
410.143	TRAINING/SEMINARS/CONFERENCES/DUES/TUITION REFUND	31,714	39,148	50,000	23,008	38,000	40,000
	Training and seminars for Police Officers and staff.						
410.144	CONTRACTED SERVICES	19,104	22,564	21,500	19,564	26,000	25,000
	The cost of maintenance and equipment for the Upper Macungie Township Police Department building.						
410.145	ELECTRICITY	14,283	13,506	15,500	6,448	15,475	18,000
	Cost for electricity for the Upper Macungie Township Police Department Building.						
410.146	HEAT - GAS	1,501	1,533	3,000	861	2,136	3,000
	Cost for fuel for heating the Upper Macungie Township Police Department Building.						
410.147	WATER	2,160	1,899	2,000	1,414	1,423	2,000
	Cost for water from Lehigh County Authority.						
410.148	SEWER	338	356	400	356	500	500
	Cost for sewer for the Upper Macungie Township Police Department building.						
410.149	TELEPHONE	31,964	30,944	37,000	27,085	36,113	37,500
	Telephone costs that cover mobile and office telephones.						
410.150	VEHICLE EQUIPMENT & MAINTENANCE (IN HOUSE)	28,954	31,174	26,000	29,068	30,000	30,000
	The cost for maintenance, equipment and labor for police vehicles. This includes maintenance of VASCAR/speedometer certification						
410.151	VEHICLE EQUIPMENT & MAINTENANCE (3RD PARTY)	25,722	38,907	32,000	26,093	35,000	35,000
	The cost to purchase vehicle repair parts for the Upper Macungie Township Police Department.						
410.152	PRE-EMPLOYMENT TESTING	6,171	4,387	6,000	-	6,000	6,000
	Cost for pre-employment, drug, alcohol and polygraph, etc. for the Police Department.						
410.153	K-9	13,520	18,133	9,000	7,880	10,000	9,000
	The cost of training and care for two K-9's.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
410.154	FIREARMS & AMMUNITION The cost for firearms and ammunition. Mossberg Shotguns with lights \$2,862.96	4,675	14,986	28,000	21,115	28,000	15,000
410.156	MAINTENANCE CONTRACTS - OFFICE EQUIPMENT The maintenance agreement contracts are for equipment. Also, warranty costs associated with the ALPR.	8,156	5,142	5,500	1,160	5,061	5,500
410.157	OFFICER WELLNESS PROGRAM Physical & mental evaluation for officers that successfully complete the program. \$500 - mental; \$500 - physical.	-	18,500	34,000	4,500	18,000	25,000
410.179	LONGEVITY PAY Additional compensation paid to police officers based on years of service.	40,100	39,800	41,800	42,700	39,800	44,800
410.180	OVERTIME (NOT REIMBURSEABLE) Regular earned overtime.	104,704	127,729	143,500	106,030	150,000	150,000
410.183	OVERTIME (REIMBURSEABLE) Overtime earned for work which is reimbursed by others, sometimes known as "special duty overtime".	41,119	47,086	30,000	50,468	75,702	35,000
410.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	245,897	260,361	284,718	203,462	305,193	315,297
410.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.	12,750	14,604	7,955	10,593	13,417	8,170
410.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	102,948	102,244	140,724	103,164	140,724	155,780
410.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.	872,528	907,072	1,165,968	883,243	1,171,655	1,273,195
410.197	PENSION (UNIFORM PLAN) The Township maintains a pension plan for each full time police officer and each full time admirative personnel. Amounts shown represent the annual minimum municipal obligations.	262,876	455,207	433,436	20	433,436	961,022
410.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	35,104	35,394	42,179	32,309	43,079	51,582
410.199	PENSION (NON-UNIFORM DC & DB PLAN) The Township maintains a pension plan for each full-time, non-uniform employee. (Administrative staff).	26,963	-	43,965	-	43,965	41,594

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Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
410.220	SIGNS & SUPPLIES	-	6,542	5,000	-	5,000	24,000
	Costs for signs and installation of signs associated with the police department programs. Includes Message/Speed Board \$18,231.38 (existing no longer works)						
410.231	VEHICLE - GASOLINE	89,974	76,366	90,000	61,092	90,000	115,200
	Gasoline that is used for the UMPD vehicles. Based on consumption of 36,000 at \$3.20/gallon.						
410.238	UNIFORMS	29,008	46,680	38,000	9,975	38,000	30,000
	The Township provides uniforms for all police officers including dry cleaning, maintenance, & ballistic protection for all police officers.						
410.341	ADVERTISING	400	400	1,000	250	250	1,000
	Costs for employment advertising.						
410.490	COMMUNITY SERVICE	15,246	21,026	15,000	19,048	19,948	15,000
	Costs associated with the police department to educate the public about public safety, including National Night Out (NNO).						
410.500	INSURANCE - POLICE PROFESSIONAL LIABILITY	11,015	15,781	19,239	-	19,212	21,325
	Liability coverage for law enforcement officers. Maximum limit of \$3,000,000 with \$10,000 deductible.						
410.750	MINOR EQUIPMENT PURCHASES	11,040	22,014	19,040	14,916	18,375	39,000
	TOTAL UMT POLICE DEPT EXPENDITURES	5,288,074	5,848,493	6,571,754	4,335,989	6,651,138	7,722,414
	FIRE DEPARTMENT EXPENSES						
411.117	DEFERRED COMPENSATION	1,463	1,046	1,463	450	1,463	12,000
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
411.120	SALARIES/WAGES	196,094	211,830	280,018	173,184	243,830	408,128
	Salaries and wages for the Director of Bureau of Fire and (5) Fire Inspectors.						
411.137	INSURANCE - FIRE STATIONS (#8, #25 & #56)	35,314	38,970	39,100	22,692	38,600	44,500
	Liability, damages, other policies to cover Fire Stations #8, #25 and #56.						
411.192	FICA	14,122	15,837	20,750	13,090	15,430	30,130
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
411.194	PA UNEMPLOYMENT COMPENSATION TAX	1,125	1,155	860	645	1,155	1,290
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.						

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Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
411.195	WORKERS' COMPENSATION INSURANCE - (SWIF & SMT)	58,386	59,582	59,582	41,496	74,289	60,291
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA. Includes the cost of volunteer fire fighters insured through the State Workers' Insurance Fund (SWIF).						
	SMT - \$5,570.91; SWIF (Volunteer coverage)- \$54,720.						
411.196	HEALTH, DENTAL & VISION INSURANCE	74,661	77,915	127,903	74,788	77,302	189,633
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
411.197	PENSION (NON-UNIFORM DB & DC PLAN)	34,955	38,355	63,481	-	63,481	84,748
	The Township maintains a pension plan for each full-time, non-uniform employee.						
411.198	LIFE & DISABILITY INSURANCE	2,332	2,758	3,287	2,466	2,961	5,199
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
411.199	LIFE INSURANCE POLICIES - VOLUNTEER FIRE FIGHTERS	-	70,000	70,000	70,000	70,000	70,000
	The annual premium cost for life insurance policies for qualifying volunteer firefighters.						
	Life insurance coverage for volunteer firefighters.						
411.213	COMPUTER/COPIER SUPPLIES - OFFICE	57	100	250	-	100	250
	Track expenses in-house.						
411.231	VEHICLE - GASOLINE	11,665	9,487	11,000	4,597	7,300	12,000
	Gasoline used for the Fire Department vehicles.						
	Based on consumption of 3,750 gallons @ \$3.20/gallon.						
411.232	VEHICLE - DIESEL	21,917	15,767	16,000	6,834	16,000	18,500
	Diesel used for the Fire Department vehicles.						
	Based on consumption of 5,000 gallons @ \$3.70/gallon.						
411.237	PERSONAL PROTECTION EQUIPMENT	-	2,754	3,000	1,449	3,000	12,000
	Safety supplies for UMT Bureau of Fire.						
411.238	UNIFORMS - FIRE INSPECTORS	1,359	1,195	1,500	1,637	1,637	2,500
	Inspector uniforms.						
411.239	UNIFORMS - FIRE COMPANIES/STAFF PROGRAM	-	679	2,000	-	2,000	4,000
	Standardize uniforms for all fire stations. Staffing t-shirts \$25 *78 \$2,000						
411.241	OPERATING SUPPLIES FOR PUBLIC EDUCATION	32	1,271	-	-	-	-
	Purchases that are related to information or educational fire programs. (Moved to 01.411.490 for 2024).						

**UPPER MACUNGIE TOWNSHIP
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GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
411.242	OPERATING FIRE FIGHTING SUPPLIES	1,405	15,178	8,000	5,946	8,000	8,000
	Foam and hazmat products used for fighting fires. (includes 411.256 as of 1/1/2021).						
411.249	VEHICLE MAINTENANCE - STATION #56	48,411	50,678	30,000	24,604	30,000	30,000
	The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company.						
411.250	VEHICLE MAINTENANCE - STATION #8	33,983	8,654	30,000	23,911	30,000	30,000
	The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company.						
411.251	VEHICLE MAINTENANCE - STATION #25	19,908	22,989	30,000	13,272	20,000	30,000
	The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company.						
411.252	VEHICLE MAINTENANCE - UMT FIRE VEHICLE	1,811	5,622	6,500	5,561	6,500	7,500
	Account for the cost of repairs, maintenance and inspection of fire vehicles owned by the Township. Includes four fire inspector vehicles and one for fire director.						
411.257	MAINTENANCE/REPAIRS/TESTING EQUIPMENT	14,353	16,612	20,000	15,190	18,000	20,000
	Repair, testing on the pumps, hoses and ladders.						
411.259	ELECTRICITY - STATIONS #8, #25, & #56	27,410	25,557	32,000	13,270	26,540	35,000
	Costs for electricity for Fire Station #8, #25 and #56.						
411.310	CLEANING SERVICES - Station #56	-	4,630	5,000	1,170	4,680	8,200
	Third party cleaning service at a rate of \$670 per month.						
411.340	RECRUITMENT & RETENTION	5,321	14,269	27,500	18,974	27,000	27,500
	Costs associated with marketing and communicating fire awareness and volunteerism to the public.						
411.354	VOLUNTEER FIREMEN FUNCTIONS	117	3,252	-	-	-	-
	Funds set aside for various Township functions and community events. Moved to 01.411.490 in 2024.						
411.452	CONTRACTED IT SERVICES	14,905	10,050	14,000	34,513	38,000	28,500
	Proportionate IT maintenance cost associated with contracted IT consultant and Emergency Reporting software maintenance.						
411.461	TRAINING/SEMINARS/DUES/CERTIFICATIONS - INSPECTORS	3,109	2,881	8,000	2,236	4,000	8,000
	Training and seminars and emergency management certification for the inspectors and community education.						
411.462	TRAINING & SEMINARS - VOLUNTEERS	3,642	9,670	16,000	9,389	10,000	16,000
	Training and seminars and emergency management certification for the volunteers and community education.						
411.490	COMMUNITY EVENTS - SUPPLIES	485	484	12,000	4,231	6,347	28,000
	Costs for supplies for fire prevention and emergency preparedness. Includes \$500 for contingencies and fire extinguisher training.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
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Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
411.520	VOLUNTEER FIRE RELIEF AID Payment of funds received to the Township's three volunteer fire companies. Offset by revenue 01.355.130.	298,045	322,082	320,000	-	333,394	330,000
411.600	FIRE HYDRANT MAINTENANCE COSTS TO LCA Upper Macungie Township pays Lehigh County Authority rental for all fire hydrants in the Township. Rental fee based on 900 hydrants @ \$130.00/yr. and system charges of \$115,000 annually.	206,706	163,939	221,500	170,057	227,650	232,000
411.710	BUILDING REPAIRS & MAINTENANCE - #8, #25, #56 Building repairs and maintenance for Fire Stations #8, #25 and #56. Stations #8 & #25 & #56 - \$12,000 ea.	33,864	28,369	36,000	19,798	29,697	36,000
411.711	HEAT - #8, #25, #56 Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.	22,463	19,430	27,000	17,910	27,000	30,000
411.712	TELEPHONE - #8, #25, #56 Cell phone and land lines for Fire Stations #8, #25 and #56.	9,986	11,150	16,900	8,766	14,500	17,000
411.713	WATER - #8, #25, #56 Cost for water from Lehigh County Authority for Fire Stations #8, #25 and #56.	2,347	2,279	2,500	1,544	2,800	3,000
411.714	TRASH HAULING - #8, #25, #56 The cost of trash pick-up for the Fire Stations #8, #25 and #56.	2,850	3,000	3,000	3,000	3,000	3,000
411.715	SEWER - #8, #25, #56 The cost for sewer for Fire Stations #8, #25 and #56.	1,015	1,068	1,500	1,068	1,068	1,500
	TOTAL FIRE DEPT EXPENDITURES	1,205,618	1,290,544	1,567,594	807,738	1,486,724	1,884,369
	COMMUNITY & ECONOMIC DEVELOPMENT						
414.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	4,530	4,085	4,625	1,092	1,638	15,500
414.120	SALARIES/WAGES Salaries and wages for the Community Development Department. New for 2025 Code Enforcement Officer and Zoning Officer.	311,568	396,445	467,362	292,371	436,900	639,154
414.140	ZONING HEARING BOARD/ PLANNING COMMISSION SALARIES Zoning Hearing Board/planning commission members each receive payment for attendance at meetings. Rate is \$50.00 per meeting attended.	1,250	-	3,000	-	3,000	14,400
414.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	22,188	28,733	34,610	21,521	32,282	47,610
414.194	PA UNEMPLOYMENT COMPENSATION TAX	2,250	1,936	1,236	1,220	1,936	1,666

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.						
414.195	WORKERS' COMPENSATION INSURANCE	1,448	1,102	1,798	1,317	1,976	2,558
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
414.196	HEALTH, DENTAL & VISION INSURANCE	144,458	166,815	216,623	141,896	212,844	306,627
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
414.197	PENSION (NON-UNIFORM DB & DC PLAN)	66,326	60,302	89,594	-	89,594	134,400
	The Township maintains a pension plan for each full-time, non-uniform employee.						
414.198	LIFE & DISABILITY INSURANCE	3,698	4,539	5,384	3,975	5,963	8,015
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
414.210	PLANNING/ZONING SUPPLIES	1,990	2,340	3,000	48	2,500	3,000
	The cost of paper supplies, office materials, note pads, etc.						
414.231	VEHICLE - GASOLINE	1,101	1,557	2,100	1,001	1,502	2,240
	Gasoline used by the planning & zoning department vehicles. Based on consumption of 700 gallons @ \$3.20/gallon.						
414.313	REPAIRS & MAINTENANCE - VEHICLE	47	548	1,000	-	-	1,000
	Any repairs and maintenance to code & planning vehicles.						
414.314	ZONING HEARING BOARD LEGAL SERVICES	67,253	72,338	40,000	56,914	85,371	75,000
	Legal services to the Zoning Hearing Board, also to revise the SALDO and zoning books.						
414.315	TOWNSHIP PLAN UPDATES	100,863	164,416	125,000	44,396	80,000	70,000
	Costs to update various long-term plans such as the Comp Plan SALDO and Zoning/Official township map support (KCE) - \$10,000. Park and Recreation open space plan \$60,000.						
414.316	STENOGRAPHER	13,605	1,970	15,000	12,532	15,000	15,000
	A stenographer is required at all Township Public Hearings.						
414.341	ADVERTISING	4,188	3,270	6,000	5,750	6,000	6,000
	The legal advertisements for the public meetings for the zoning hearing board.						
414.415	SEO PERMITS & INSPECTIONS	16,196	39,548	20,000	36,231	40,000	35,000
	Cost of SEO Officer to review SEO permits and cost of inspections.						
414.416	GRADING PERMIT REVIEW/INSPECTIONS	48,917	42,561	40,000	36,389	40,000	40,000
	Cost for review of grading permits and cost of inspections.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
414.417	3RD PARTY - PLANNING, ZONING & CODE ENFORCEMENT Costs paid by Township for additional third party services.	179,121	348,546	321,300	338,345	425,000	125,000
414.419	DCED FEES Department of Community and Economic Development fees. This fee applies to all UCC permits issued under Act 45 of 1999, as amended. \$4.50 per permit must be remitted to help support UCC training.	4,842	3,375	5,000	4,045	4,200	5,000
414.420	3RD PARTY PERMIT REVIEW & BUILDING INSPECTION Cost of planning & zoning reviews related to permits. These costs are reimbursed to the Township from builders, developers, and residents. Offset by est revenue of permit fees 01.362.410.	982,004	924,718	950,000	550,368	925,000	950,000
414.452	CONTRACTED SERVICES Proportionate IT maintenance cost associated with contracted IT consultant and the listed services below.	16,715	17,406	20,000	11,342	17,745	20,000
414.460	MEMBERSHIP DUES/TRAINING/CONFERENCES/SUBSCRIPTIONS The Township is in different organizations and subscribes to various governmental magazines. Also, for training and conferences attendees during the year.	4,157	3,983	10,700	2,753	10,000	10,000
414.751	SOFTWARE EXPENSE Annual software maintenance costs associated with Permit Manager & Tyler Technologies financial software.	-	-	76,560	-	75,000	76,560
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT EXPENDITURES		1,998,715	2,290,533	2,459,892	1,563,506	2,513,449	2,603,730
PUBLIC WORKS							
430.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	11,706	12,083	13,389	3,507	5,261	33,000
430.124	SALARIES/WAGES Salaries and wages for road maintenance in the Township. Also includes administrative clerical position. CDL & Certifications.	780,601	750,351	959,888	685,681	1,027,704	1,000,000
430.143	DISPATCH ANSWERING SERVICE The answering service is used when the Township is not open to answer important calls that need immediate attention.	477	477	500	-	500	500
430.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	56,159	54,930	71,320	43,177	64,766	85,805
430.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.	4,506	5,181	3,118	935	1,403	3,655

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
430.195	WORKERS' COMPENSATION INSURANCE	31,429	31,015	44,522	33,225	49,838	55,313
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
430.196	HEALTH, DENTAL & VISION INSURANCE	312,424	370,269	402,555	321,957	482,936	515,297
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
430.197	PENSION (NON-UNIFORM DB PLAN)	146,590	151,978	268,076	-	268,076	368,671
	The Township maintains a pension plan for each full-time, non-uniform employee.						
430.198	LIFE & DISABILITY INSURANCE	10,194	9,354	11,708	8,899	13,349	15,100
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
430.210	OFFICE SUPPLIES/EQUIPMENT MAINTENANCE	3,865	4,890	1,900	508	1,900	2,000
	The office supplies needed in the Public Works Department and for equipment maintenance, including copier lease.						
430.220	OPERATING SUPPLIES	7,340	8,542	9,000	5,993	8,990	9,000
	This category consists of a wide range of various materials and minor equipment, such as hardware store supplies, grass seed and equipment less than \$500 each.						
430.226	CUSTODIAL SUPPLIES	1,300	2,263	1,500	1,312	1,500	1,500
	Cleaning supplies for use in the Public Works Department.						
430.231	VEHICLE - GASOLINE	36,628	25,341	31,200	20,092	30,138	35,200
	Gasoline used for the Public Works vehicles.						
	Based on consumption of 11,000 gallons @ \$3.20/gallon.						
430.232	VEHICLE - DIESEL	29,642	49,489	34,775	29,763	44,644	37,000
	Diesel fuel used for the Public Works vehicles.						
	Based on consumption of 10,000 gallons @ \$3.70/gallon.						
430.250	VEHICLE REPAIR AND MAINTENANCE - CONTRACTED	45,955	38,685	40,000	25,626	30,000	40,000
	Parts and contracted repairs for road vehicles.						
430.321	TELEPHONE	6,553	6,241	6,500	5,904	6,500	6,500
	Wireless and land line phones for the Public Works Department.						
430.322	GPS - SYSTEM CHARGES	7,742	10,298	9,000	6,914	10,371	10,500
	Charges for vehicle GPS tracking system.						
430.327	RADIO MAINTENANCE & EQUIPMENT	-	3,485	500	677	677	500
	To repair the radios that are equipped in each Township Public Works vehicle.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
430.361	ELECTRICITY Cost for electricity for the Public Works building.	7,716	6,618	9,000	5,311	7,967	11,000
430.362	HEAT - GAS Costs for natural gas for the Public Works Department.	7,186	8,037	10,000	6,088	9,132	10,000
430.363	ELECTRICITY - CELL TOWER BUILDING Annual cell tower electric costs. (From 411.259 in 2021)	1,840	1,731	2,000	872	1,308	2,500
430.370	REPAIR & MAINTENANCE - CELL TOWER BUILDING Maintenance cost associated with the cell tower building at the municipal complex. (From 411.370 for 2021).	6,639	3,129	3,750	2,000	3,000	3,750
430.373	BUILDING MAINTENANCE & REPAIR The cost for maintenance and repairs for the public works building.	17,291	44,023	30,000	30,881	35,000	30,000
430.374	VEHICLE REPAIR PARTS Cost to purchase repair and service parts for vehicles including grease and oils, etc.	53,796	52,047	55,000	51,673	53,000	65,000
430.440	UNIFORMS & SHOES Uniforms, rain gear, safety shoes and gear for public works employees. \$1,100*16 employees	15,332	15,011	17,000	11,116	16,000	17,600
430.441	WORKPLACE TESTING - DRUG/ALCOHOL/CDL Drug and Alcohol CDL Tests are randomly administered.	3,082	1,593	2,500	1,428	2,142	2,500
430.452	CONTRACTED SERVICES Proportionate IT maintenance cost associated with contracted IT consultant & PW office cleaning.	9,474	12,170	16,700	7,118	16,660	16,700
430.460	TRAINING & WORKPLACE SAFETY For the Public Works employees to attend Seminars and Public Works related training.	2,731	2,293	3,500	1,561	2,342	3,500
430.740	EQUIPMENT RENTAL Costs associated with rental of equipment for the Public Works Department.	11,317	10,088	15,000	4,139	6,209	10,000
	TOTAL PUBLIC WORKS EXPENDITURES	1,629,515	1,691,612	2,073,900	1,316,356	2,201,307	2,392,091
	SNOW & ICE REMOVAL						
432.140	SALARIES/WAGES The salaries and wages for snow and ice removal in the Township. CDL & Certifications.	28,960	-	45,000	36,819	45,000	47,250
432.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	2,215	-	3,443	3,838	3,443	3,615
432.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.	735	-	425	-	425	425

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
432.195	WORKERS' COMPENSATION INSURANCE	1,313	-	1,908	-	1,908	1,908
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
432.220	SALT & ANTI-SKID	140,016	89,476	150,000	113,905	150,000	150,000
	For the salt and anti-skid that will be used in the Township.						
432.250	MAINTENANCE AND REPAIRS	35,527	19,570	20,000	13,563	20,000	20,000
	Parts and contracted repairs for the maintenance of snow equipment, plows, salt/cinder spreaders, etc.						
432.740	SNOW EQUIPMENT RENTAL & PLOWING (CONTRACTED)	660	-	10,000	4,420	10,000	15,000
	Cost for renting machinery to be used for snow plowing.						
	TOTAL SNOW & ICE REMOVAL EXPENDITURES	209,426	109,046	230,776	172,545	230,776	238,198
	<u>TRAFFIC & STREET LIGHTS</u>						
433.220	OPERATING SUPPLIES	17,201	19,135	17,000	21,881	25,000	25,000
	Supplies involving maintenance and replacement of signs.						
433.361	ELECTRICITY - TRAFFIC LIGHTS	11,898	11,259	14,000	6,624	9,936	15,000
	The cost of electricity for traffic lights in the Township.						
433.362	ELECTRICITY - STREET LIGHTS	-	165,054	187,800	122,375	183,563	195,000
	Electricity costs (PPL) for street lights in the Township. (These costs prior to 2023 were accounted for in Fund 02 Street Lighting).						
433.377	TRAFFIC LIGHTS - MAINTENANCE & REPAIR	86,505	86,353	45,000	42,840	45,000	55,000
	Cost of maintaining all traffic signals in the Township.						
	TOTAL TRAFFIC & STREET LIGHT EXPENDITURES	115,604	281,801	263,800	193,720	263,499	290,000
	<u>STREET & ROAD MAINTENANCE</u>						
438.220	OPERATING SUPPLIES	3,267	5,075	6,000	1,306	6,000	6,000
	Supplies required for street and road maintenance.						
438.245	ROAD MATERIALS	152,571	155,463	200,000	74,556	200,000	200,000
	The cost of black top, cold patch, stone and crack sealing.						
438.247	STORM SEWER MATERIALS	5,028	9,232	10,000	-	10,000	20,000
	Pipes, storm drains, inlets and storm sewer related materials. Moved from 01.454.131						
438.248	STORM SEWER CONTRACTED SERVICES		-	-	-	-	50,000
	Mowing of detention ponds moved from 01.454.131 and 01.454.600						
438.249	STREET PAINTING SUPPLIES & MATERIAL	-	4,036	10,000	405	10,000	10,000
	The cost of materials for painting the lines in the Township.						
438.250	WEED SPRAYING - CONTRACTED	15,749	15,109	15,000	220	15,000	18,000

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	The cost for roadside, sign and swale spraying by third parties.						
438.260	MINOR OPERATING EQUIPMENT & SUPPLIES	6,045	656	8,800	91	5,000	8,800
	Small hand tools including rakes, shovels and equipment, such as lawn mowers, chain saws and leaf blowers. (\$500 or less)						
438.310	STREET LINE PAINTING - CONTRACTED	-	81,619	90,000	58,768	88,152	80,000
	Cost for line painting by third party contractors.						
438.373	SMALL TOOLS - GARAGE	1,893	3,462	6,000	2,651	5,000	6,000
	The purchase of tools needed in the Public Works Department.						
439.245	CURBING/SIDEWALKS MISCELLANEOUS	-	4,566	1,500	-	1,500	5,000
	Miscellaneous curbing/sidewalk repairs.						
439.375	GUIDERAILS	-	17,436	20,000	-	20,000	20,000
	Contracted services for replacement of damaged guiderails throughout the Township.						
439.606	STREET RESURFACING & REPAIRS	236,839	218,236	300,000	10,810	250,000	275,000
	Resurfacing and overlay of a portion of the 136 miles of Township-owned roads. (Non-State Highway Aid Projects)						
	TOTAL STREET & ROAD MAINTENANCE EXPENDITURES	421,392	514,890	667,300	148,807	610,652	698,800
	RECREATION						
451.117	DEFERRED COMPENSATION	840	2,300	3,300	178	267	4,000
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
451.120	SALARIES/WAGES	58,204	145,948	162,651	89,950	138,412	162,651
	Salaries and wages for the Township's Recreation Manager and Recreation Events Coordinator.						
451.121	WAGES - INTERNS	3,324	2,070	-	-	-	-
	Wages for interns.						
451.122	WAGES - PART TIME	-	43,263	97,200	88,035	88,035	129,696
	Wages for summer camp counselors at (3) summer camps. Eight weeks at 30 hours per week for (27) counselors at \$13.00/hour. Expected revenue of \$176,000.						
451.192	FICA	5,483	13,005	19,483	17,011	25,517	21,918
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
451.194	PA UNEMPLOYMENT COMPENSATION TAX	1,038	3,109	2,520	815	2,520	3,218
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.						
451.195	WORKERS' COMPENSATION INSURANCE	2,300	3,094	13,097	9,774	14,661	14,647

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act.						
451.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.	31,663	19,791	75,378	28,292	42,438	77,622
451.197	PENSION (DC NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	9,515	17,529	11,386	1,786	11,386	11,386
451.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	638	985	1,893	772	1,158	2,084
451.220	OPERATING SUPPLIES Cost of supplies used by recreation for various park, recreation and camp functions.	482	624	10,000	4,750	10,000	7,250
451.221	RECREATION PROGRAM EXPENSES Expected costs for children summer programs at three sites. Estimated revenue of \$176,000.	2,630	7,537	16,000	12,483	16,000	43,750
451.231	VEHICLE - GASOLINE Gasoline used by the planning & zoning department vehicles. Based on consumption of 200 gallons @ \$3.20/gallon.					-	640
451.250	VEHICLE REPAIR/MAINTENANCE						2,000
451.317	PROGRAM INSTRUCTORS The expense that occurs when holding sports clinics and different programs in the Township. (80/20 split with tennis program instructor). Increased program offering offset by program revenue 01.367.200.	38,574	47,514	32,000	38,645	57,968	59,750
451.318	FRIENDS EVENT EXPENSES Final 2023 expenses for UMT Friends organization.	-	19,350	-	1,200	-	-
451.319	COMMUNITY EVENTS Expenses for various planned recreation events during the year.	-	76	49,325	47,642	55,000	84,325
451.321	TELEPHONE Cost of cellular phone for recreation manager and coordinator.	644	2,685	2,300	1,310	1,965	2,500
451.384	EQUIPMENT RENTAL	-	-	7,500	1,247	7,500	45,250
451.452	CONTRACTED IT SERVICES	3,039	4,002	3,600	3,767	5,941	7,921

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
451.460	TRAINING/SEMINARS/CONFERENCES	839	1,137	2,000	406	1,500	8,435
	Cost to attend recreational training programs.						
451.702	COMPUTER SOFTWARE & HARDWARE	4,939	4,500	5,500	-	5,500	5,500
	Recreation software RecDesk(\$4,800) and kiosk costs. Nitro annual subscription.						
	TOTAL RECREATION EXPENDITURES	164,152	338,519	515,133	348,063	485,767	694,542
	PARKS						
454.117	DEFERRED COMPENSATION	3,060	2,642	3,131	845	2,747	7,000
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
454.121	SALARIES/WAGES	347,664	345,768	349,022	243,049	339,049	367,136
	Salaries and wages for the full-time and part-time employees in the Parks Department.						
454.131	DETENTION PONDS - MAINTENANCE	23,243	33,518	95,000	19,868	30,000	-
	Costs for outside contractors to maintain and mow detention ponds in the Township. Moved to 01.438.248						
454.143	DISPATCH ANSWERING SERVICE	1,226	1,226	1,500	-	1,226	1,500
	The answering service is used when the Township is not open to answer important calls that need immediate attention.						
454.192	FICA	25,243	22,601	26,008	17,209	23,606	27,331
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
454.194	PA UNEMPLOYMENT COMPENSATION TAX	3,441	3,209	1,828	826	2,375	1,828
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.						
454.195	WORKERS' COMPENSATION INSURANCE	15,608	13,272	17,592	13,128	13,272	18,394
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
454.196	HEALTH, DENTAL & VISION INSURANCE	112,619	115,535	131,911	78,602	114,484	136,193
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
454.197	PENSION (NON-UNIFORM DB PLAN)	55,151	55,151	73,225	-	73,225	85,866
	The Township maintains a pension plan for each full-time, non-uniform employee.						
454.198	LIFE & DISABILITY INSURANCE	2,499	3,116	3,133	2,369	3,301	3,535
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
454.220	SUPPLIES & GENERAL EQUIPMENT	5,329	5,158	6,000	2,900	6,000	6,000
	Equipment and supplies required by the parks department.						
454.222	ATHLETIC FIELD SURFACE MAINTENANCE	9,829	15,405	95,000	4,930	95,000	65,000
	Cost for the maintenance of the fields located at the parks in the Township including third-party services. \$65,000 Grange Road Park.						
454.250	VEHICLE REPAIR & MAINTENANCE	16,663	13,183	20,000	13,558	18,900	20,000
	The cost of maintenance and repair of park vehicles.						
454.361	ELECTRICITY	12,492	13,324	17,800	8,225	16,450	19,000
	The cost of electricity for the park buildings, facilities, bathrooms, road lighting, field lights and concession stands.						
454.375	GENERAL MAINTENANCE - BUILDINGS & OTHER PARKS	19,207	20,016	25,000	1,633	26,200	25,000
	The cost for maintenance and repairs for the Parks building.						
454.455	WEED SPRAYING - TOWNSHIP	5,109	8,634	10,000	1,870	10,000	10,000
	The cost of chemicals for weed spraying by Township employees.						
454.460	TRAINING	1,055	270	1,500	482	1,500	1,500
	For the parks employees to attend seminars and park related training.						
454.600	MAINTENANCE - RETENTION PONDS	7,455	12,439	10,000	5,526	10,000	-
	The cost of maintenance, materials and contracted services for the parks and retention ponds. Moved to 01.438.248.						
454.610	MAINTENANCE & REPAIR - GRANGE ROAD PARK	36,665	71,168	35,000	21,195	35,000	35,000
	Repairs and maintenance for the park.						
454.620	MAINTENANCE & REPAIR - UPPER MACUNGIE PARK	5,795	4,185	4,000	234	4,000	4,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$4,000.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
454.630	MAINTENANCE & REPAIR - RICKY PARK	4,522	6,695	5,000	1,883	5,000	5,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$5,000.						
454.640	MAINTENANCE & REPAIR - LONE LANE PARK	2,171	6,053	5,000	3,124	5,000	5,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$5,000.						
454.641	MAINTENANCE & REPAIR - SPLASH PARK	10,930	10,992	10,000	7,851	10,500	10,000
	Repairs and maintenance for the park including opening and closing costs.						
454.650	MAINTENANCE & REPAIR - BREINIGSVILLE PARK	3,145	7,641	5,000	5,281	7,500	5,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$5,000.						
454.722	DISCRETIONARY PURCHASES	97,467	55,018	100,000	30,721	100,000	100,000
	Account used for unexpected expenses or emergencies.						
	TOTAL PARKS EXPENDITURES	827,588	846,219	1,051,650	485,309	954,335	959,282
	CIVIC						
456.500	TOWNSHIP DONATIONS - MISC.	-	-	1,500	-	-	1,500
	Account for unknown requests that may occur during any year.						
457.502	SENIOR CITIZENS	7,000	7,000	7,000	-	7,000	7,000
	Lehigh County senior citizens - \$5,000; Fogelsville Fire Company senior citizens - \$2,000.						
457.503	CETRONIA AMBULANCE CORP	7,500	35,000	35,000	-	35,000	35,000
	Donation for the Corp to reinvest into updating their equipment.						
457.504	DEER PICK-UP	8,770	6,470	9,000	1,290	1,790	4,000
457.505	MEALS ON WHEELS	5,500	5,500	5,500	-	5,500	5,500
	The Township donates to Meals on Wheels.						
	TOTAL CIVIC EXPENDITURES	28,770	53,970	58,000	1,290	49,290	53,000

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
GENERAL FUND 01**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	INTERGOVERNMENTAL EXPENSE - (TOWNSHIP)						
492.004	TRANSFER TO FIRE FUND 04	-	-	99,900	-	-	279,142
	Transferred from General Fund 01 to Fire Alarm Fund 04 to cover deficit in fund.						
492.031	TRANSFER TO CAPITAL FUND 31	-	-	1,502,183	-	2,246,068	1,115,556
	Transfer annual defined amount from Fund 01 to the Capital Equipment Fund 31.						
492.140	COVID-19 & ARPA RELATED EXPENSES	613,860	654,630	-	397,186	397,186	-
	These costs are off-set by revenue received.						
	TOTAL INTERGOVERNMENTAL EXPENDITURES - TOWNSHIP	613,860	654,630	1,602,083	397,186	2,643,254	1,394,698
	TOTAL EXPENDITURES	14,048,513	15,638,737	19,183,073	10,885,936	20,070,086	21,304,394
	NET REVENUE OVER/(UNDER) EXPENDITURES	6,774,254	5,010,734	(0)	3,933,724	648,927	201,884
	Beginning Balance 01/01/2024	37,450,194					
	2024 Year End Estimate	648,927					
	Budgeted 2025 Revenue	21,506,278					
	Budgeted 2025 Expenditures	(21,304,394)					
	Less transfer to Rec Fund 19 for Community Center	(35,000,000)					
	Available Balance 12/31/2025	3,301,005					
	Reserves:						
	Appropriated	51,515,297					
	Non-Appropriated	3,434,005					
	Total Reserves	54,949,302					
	Appropriated:						
	Operating Reserve (25% of budgeted expenses)	5,326,098					
	Pension Stabilization (2 of 4 remaning payments)	500,000					
	Operating Reserve Fund	1,115,827					
	Community Center (Fund 19)	35,000,000					
	Capital Equipment (Public Works, Police, Fire)	7,239,776					
	PSP Building	300,000					
	Medical Insurance Reserve	2,033,596					
		51,515,297					

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
FIREFIGHTERS FUND 04**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
REVENUES							
362.205	EMERGENCY SERVICES - LOWHILL TWP. Semi-annual fees from this Township. Based on \$1,000 per call.	39,500	31,000	20,000	23,000	23,000	24,000
362.210	FIRE REPORTS Reports normally requested by Insurance Companies.	75	75	100	-	-	100
362.411	FALSE FIRE ALARMS The Township charges businesses for false alarms.	42,000	42,272	30,000	23,000	30,000	30,000
362.450	REIMBURSEMENTS - PA FIRE RECOVERY SERVICE Third-party collections of expenses incurred at fire or accidents.	23,867	12,149	20,000	3,295	25,000	10,000
392.001	TRANSFER FROM GENERAL FUND Monies transferred from the General Fund to cover any deficit in this Fund.	-	-	99,900	-	82,000	279,142
392.005	CARRIED FROM FUND BALANCE (PRIOR YEARS)						82,558
TOTAL REVENUE		105,442	85,496	170,000	49,295	160,000	425,800
EXPENDITURES							
411.190	FIREFIGHTER REIMBURSEMENTS Payments made to the three volunteer fire companies in the Township based on volunteer participation in fire calls and training. Includes Stipends and annual staffing costs nights/weekends.	124,975	132,902	170,000	-	160,000	375,800
411.191	STAFFING PROGRAM RESERVE						50,000
TOTAL EXPENDITURES		124,975	132,902	170,000	-	160,000	425,800
NET REVENUE OVER/(UNDER) EXPENDITURES		(19,533)	(47,406)	-	49,295	-	-
						Beginning Balance	-
						Allocated (Exp)	(425,800)
						Revenue	425,800
						Unallocated Balance	-
Beginning Balance 01/01/2024		-					
2024 Year End Estimate		-					
Budgeted 2025 Revenue		425,800					
Budgeted 2025 Expenditures		(425,800)					
Available Balance 12/31/2025		-					

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	REVENUES						
	SALES & GRANTS						
364.300	RESIDENTIAL FEES	2,191,983	2,444,824	2,564,000	1,783,012	2,500,000	2,889,150
	Fees for weekly trash & recycling pick-up. Approximately 7699 accounts plus estimate 75 new homes added in 2025 equaling 7774. 2025 rates resident- \$375/yr; \$355/yr senior.						
364.301	INTEREST ON ACCOUNT	9,804	4,312	-	12,689	12,689	-
	Charges for past due accounts (over 30 days) at 10.0%. (Interest eliminated 12/31/2022).						
364.302	PENALTIES	11,330	18,056	16,000	20,911	22,000	16,000
	One time penalty of 10.0% assessed on all invoices not paid within the stated time period on the invoice. (Increased from 5.0% to 10.0% effective 01/01/2023).						
364.303	LIENS PAID	-	-	100	-	-	100
	Fee collected to cover the filing of a lien on a property that has unpaid invoices.						
364.304	LEGAL PAID	4,160	1,449	3,000	3,082	3,082	2,500
	Occasional fees charged to a customer and reimbursed to the Township.						
364.305	TRASH CARTS FEES	11,555	9,795	7,500	5,471	5,471	7,000
	Fees charged for additional trash carts. 95 gal - \$95; 65 gal - \$75; 35 gal discontinued effective 01/01/2023.						
364.306	DELINQUENT ACCOUNT COLLECTION	-	-	50,000	63,117	63,117	50,000
	Amounts collected by Portnoff Associates.						
364.350	BULK STICKERS	1,925	1,450	1,500	800	1,000	2,100
	Fees charged for large items to be picked-up (\$35.00 per sticker 2025)						
364.351	904 RECYCLING GRANT(PERFORMANCE)	-	782,741	200,000	782,741	782,741	300,000
	Commonwealth of PA Grant based on the quantity of recycled material.						
364.352	RECYCLING EVENT CHARGES	13,030	-	1,200	-		1,200
	Fees charged at recycling events for collection of televisions, computer monitors, etc. Also includes event advertising revenue.						
364.353	902 RECYCLING GRANT(CAPITAL)	-	-	350,000	-	350,000	200,000
	Commonwealth of PA Grant for capital equipment.						
	TOTAL SALES & GRANTS	2,243,787	3,262,627	3,193,300	2,671,823	3,740,100	3,468,050

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	OTHER REVENUE						
364.004	INTEREST - INVESTMENTS	41,392	137,766	120,000	105,176	152,801	125,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
364.010	INTEREST - BANK	120	2,208	1,000	3,470	4,500	1,000
	Amount credited to bank operating account.						
364.099	MISCELLANEOUS	-	-	100	-		100
	Occasional fees and revenue that would not fit into any other category.						
380.150	COLLECTION FEES	2,219	3,928	5,000	3,470	3,500	3,500
	Fees associated with the collection of past due accounts.						
	Reimbursement of advanced fees to Portnoff Associates.						
391.000	PROCEEDS FROM SALE OF ASSETS	-	-	-	-	-	-
392.005	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	-	-	-	-
	Unrestricted amount from prior years used to balance budget.						
392.015	TRANSFER FROM PENSION STABILIZATION ACCOUNT	-	-	4,967	-	4,967	4,967
	Additional funds from reserves remitted to Non-Uniform DB Plan.						
	TOTAL OTHER REVENUE	43,732	143,902	131,067	112,116	165,768	134,567
	TOTAL REVENUE	2,287,519	3,406,529	3,324,367	2,783,939	3,905,868	3,602,617
	REFUSE & RECYCLING EXPENDITURES						
427.012	PRINTING	2,190	8,921	4,700	2,144	4,700	5,000
	Cost of printing envelopes, letterhead, surveys and billing invoices.						
427.013	POSTAGE	1,886	11,653	9,600	3,879	8,000	9,600
	Mailing costs for billing invoices, letters, etc.						
427.014	LEGAL FEES	791	181	9,000	95	500	5,000
	Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.						
427.015	RECYCLING BINS AND TRASH CARTS	18,425	388,581	30,000	3,581	19,570	30,000
	These are the costs to purchase additional carts for new homes added to the Township.						
427.117	DEFERRED COMPENSATION	2,000	1,000	-	227	341	2,400
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
427.120	RECYCLING WAGES	69,962	49,609	66,099	47,327	63,103	131,698
	Salaries and wages for the refuse and recycling coordinator and 10% charge from Finance Director and Ass't Finance Manager to manage the department.						
427.192	FICA	7,367	8,486	9,406	4,136	4,827	9,807

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
427.194	PA UNEMPLOYMENT COMPENSATION TAX	1,485	1,232	903	271	361	903
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.						
427.195	WORKERS' COMPENSATION INSURANCE	4,332	3,761	5,184	3,801	5,068	5,234
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
427.196	HEALTH, DENTAL & VISION INSURANCE	36,051	19,772	45,227	39,196	45,227	46,573
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
427.197	PENSION (NON-UNIFORM)	15,202	8,091	10,884	-	10,884	7,774
	The Township maintains a pension plan for each full-time, non-uniform employee.						
427.198	LIFE & DISABILITY INSURANCE	-	-	820	834	1,113	954
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
427.217	IT PURCHASES	2,787	2,922	12,284	3,324	4,986	12,284
	Acquisition of computer hardware or software for the Refuse & Recycling Fund including software maintenance.						
427.311	AUDITING SERVICES	3,023	4,000	2,625	4,218	4,218	5,900
	Proportionate share of the annual audit as performed by an independent auditing firm.						
427.312	OVERHEAD	21,787	21,787	21,787	-	21,787	21,787
	Cost of oversight and management of the Refuse and Recycling Department.						
427.341	ADVERTISING	286	-	2,500	-	2,500	2,500
	Advertising cost of bidding of services.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
427.350	INSURANCE	3,820	5,201	8,405	-	21,654	23,028
	Costs of various insurance coverages passed on by the Township's policy.						
427.368	RECYCLING PROGRAMS - ELECTRONICS, SHREDDING & HOUSEHOLD HAZARDOUS WASTE	55,461	22,324	79,000	21,281	21,281	79,000
	The cost to the Township for the third-party fees related to the disposal of the items collected during the Township recycling events.						
	(1) Event each for shredding (\$4,000) & electronics (\$30,000) & hazardous waste (\$45,000).						
427.383	OFFICE RENTAL	6,153	6,153	6,153	-	6,153	6,153
	Township facility rental of \$6,153 annually.						
427.384	GARAGE RENTAL	125,675	125,675	125,675	-	125,675	125,675
	Public Works facility rental of \$125,675 annually.						
427.390	CREDIT CARD FEES & CHARGES	16,045	26,419	24,000	16,785	25,178	30,000
	Costs associated with processing credit card and e-check payments for refuse and recycling residential services.						
427.452	CONTRACTED IT SERVICES	3,220	1,849	1,900	1,847	3,961	3,961
	Proportionate IT maintenance cost associated with contracted IT consultant.						
427.460	TRAINING	-	22	500	22	500	500
	For employees to attend seminars and related training.						
427.700	COLLECTION FEES	4,521	7,775	5,000	2,367	2,367	5,000
	Fees charged for collection of past due accounts.						
427.702	CONTRACTED WASTE & RECYCLING SERVICES	2,040,396	2,195,443	2,221,462	1,104,114	2,238,146	2,516,055
	Paid to the Contractor based on the bid price to cover the Township's collection of trash and recycling.						
	\$323.65/unit @ estimate 7774 units based on Collection \$1,580,557.49 and Recycling Collection & Marketing \$906,251.38.						
427.703	CONTRACTED SERVICES - FUEL SURCHARGE	-	-	8,800	31,413	66,500	10,025
	Amount due to Whitetail Disposal for 2025 fuel surcharge. \$5012.50 *2						
427.741	CAPITAL EQUIPMENT/BUILDINGS	2,748	116,430	-	-	-	170,000
	Purchases made to acquire and replace fixed assets used for refuse and recycling functions.						
	Purchase new card system for recycle yard \$20,000; Windrow compost turner \$150,000.						
	TOTAL REFUSE & RECYCLING EXPENDITURES	2,445,613	3,037,287	2,711,913	1,290,863	2,708,599	3,266,810

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	LEAF & YARD WASTE COLLECTION						
428.103	REPAIR & MAINTENANCE	26,900	40,549	30,000	17,128	30,000	30,000
	The cost for repairs and maintenance that is done on the leaf collection and yard waste equipment.						
428.104	MATERIALS & SUPPLIES	16,702	16,099	8,000	2,062	8,000	8,000
	Materials and supplies including rakes, shovels and leaf blowers needed for leaf and yard waste collection in the Township.						
428.120	WAGES - LEAF COLLECTION	9,638	20,346	12,000	-	12,000	12,000
	Salaries and wages for leaf collection in the Township.						
428.121	WAGES - YARD WASTE	22,058	28,845	29,952	21,938	32,907	30,925
	Salaries and wages for yard waste collection monitoring at site.						
428.122	WAGES - GRINDING & TRANSPORTING	5,638	15,955	18,000	4,776	7,164	18,000
	Salaries and wages for yard waste processing and trucking to quarry.						
428.231	VEHICLE - GASOLINE	204	122	300	1,672	3,344	640
	Gasoline used for the leaf and yard waste collection in the Township.						
	Based on consumption of 200 gallons @ \$3.20/gallon.						
428.232	VEHICLE - DIESEL	23,586	21,742	16,250	7,717	15,434	24,050
	Diesel fuel used for the leaf and yard waste collection in the Township.						
	Based on consumption of 6,500 gallons @ \$3.70/gallon.						
	TOTAL LEAF & YARD WASTE COLLECTION EXPENDITURES	104,726	143,658	114,502	55,293	108,849	123,615
	TOTAL REFUSE, RECYCLING, LEAF & YARD WASTE EXPENDITURES	2,550,339	3,180,945	2,826,415	1,346,156	2,817,448	3,390,426
	NET REVENUE OVER/(UNDER) EXPENDITURES	(262,820)	225,584	497,952	1,437,783	1,088,420	212,191
	Operating Account:						
	Beginning Balance 01/01/2024	\$ 1,705,454.99					
	2024 Year End Estimate	(156,932)					
	Budgeted 2025 Revenue	3,002,617					
	Budgeted 2025 Expenditures	(3,220,426)					
	Available Balance 12/31/2025	1,330,714					
	902/904 Grant Account:						
	Beginning Balance 01/01/2024	\$ 1,171,116.15					
	2024 Year End Estimate	1,245,352					
	Budgeted 2025 Revenue	600,000					
	Budgeted 2025 Expenditures	(170,000)					
	Available Balance 12/31/2025	2,846,468					

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
SEWER FUND 08**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	REVENUES						
341.004	INVESTMENT EARNINGS - REVENUE ACCOUNT	190,876	871,020	800,000	733,556	1,124,088	915,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.005	INVESTMENT EARNINGS - CAPITAL RESERVE ACCOUNT	121,460	173,360	150,000	114,893	167,343	135,000
	The interest estimated to be earned this year from the Sewer Capital Reserve Account.						
341.010	INTEREST ON BANK ACCOUNT	1,495	11,208	3,000	10,187	15,000	3,000
	Amount credited to bank operating account.						
341.020	INTEREST ON PAST DUE ACCOUNTS	12,384	2,196	-	15,558	-	-
	Charges for past due accounts (over 30 days) at 10.0%. (Interest eliminated 12/31/2022).						
343.000	GAIN/LOSS ON INVESTMENTS - CAPITAL RESERVE ACCOUNT	(442,748)	(225,237)	50,000	198,214	198,214	50,000
	The gain or loss from the Sewer Capital Reserve Account.						
	TOTAL INVESTMENT & INTEREST REVENUE	(116,533)	832,547	1,003,000	1,072,408	1,504,645	1,103,000
	SEWER RENTALS & FEES						
341.030	LATE PENALTIES	13,924	18,614	20,000	16,363	16,363	20,000
	One time penalty of 10.0% assessed on all invoices not paid within the stated time period on the invoice. (Increased from 5.0% to 10.0% effective 01/01/2023).						
364.011	TAPPING FEES	1,484,351	290,559	155,000	177,502	183,602	155,000
	A fee of \$5.81/gallon/day is charged to all customers connecting to the Township's sewer conveyance system that are not part of an approved subdivision to cover future improvements to that portion of the system.						
364.012	INDUSTRIAL & COMMERCIAL USAGE FEES	6,702,788	6,814,314	8,850,000	4,420,115	6,630,173	8,850,000
	Charges based on discharged flows from both industrial and commercial users. These fees may include excess strength charges for BOD, TSS & TKN, which exceed ordinance limits.						
364.014	RESIDENTIAL USAGE FEES	2,562,485	2,818,170	2,500,000	1,922,526	2,883,789	2,500,000
	Charges are based on water usage measured in the first quarter of the year and assumed to be equal for the remaining three quarters.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
SEWER FUND 08**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
364.015	UNUSED SEWER ALLOCATION CHARGES	208,853	224,362	200,000	167,675	200,000	200,000
	Charges assessed to industrial and commercial customers for sewage flow that is more than 300 gallons below the allocation that was purchased for that building. This fee is currently \$0.95 per 1000 gallons.						
364.018	SAMPLING CHARGES	91,729	129,776	125,000	77,578	125,000	125,000
	LCA fee for testing and analyzing extra strength and affluent content.						
364.019	ADMINISTRATIVE CHARGES	23,810	780	5,000	-	5,000	5,000
	Charges added to accounts to offset office administrative functions usually related to fact finding.						
364.020	TESTING FEE REIMBURSEMENT	50,484	50,702	75,000	33,787	50,681	75,000
	Extra-strength testing fees for Coca Cola, SunOpta and Ocean Spray are paid directly by the Township to LCA. The Township then bills these entities to recover the cost.						
398.001	LOWHILL/WEISENBERG/LMT TOWNSHIP REIMBURSEMENTS	1,668	8,542	7,600	-	7,600	10,600
	The Sewer Fund is the billing agent for the Lowhill sewer system. Administrative fees are charged to Lowhill for this convenience. Weisenberg Township is charged a pump station transmission fee. <i>Lowhill - \$1,600; Weisenberg - \$6,000; Lower Macungie \$3,000</i>						
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	3,440	3,658	163,000	160,000	160,000	-
	Lower Macungie Township pays the Sewer Fund for the flow of sewage into the Sewer Fund Phase III System as charged to the Township by LCA. \$160,000 one time continuum for line improvement.						
	TOTAL SEWER RENTAL & FEES	11,143,531	10,359,477	12,100,600	6,975,546	10,262,207	11,940,600
	OTHER REVENUE						
364.325	CERTIFICATION FEES	-	11,280	9,000	9,930	10,000	9,000
	Fee of \$30.00 charged for utility balance verification for sale of residential homes in the township.						
364.306	DELINQUENT ACCOUNT COLLECTION	-	-	60,000	68,981	70,000	60,000
	Amounts collected by Portnoff Associates.						
380.030	LEGAL FEES	3,360	480	2,500	3,664	4,000	2,500
	Fees charged to customers and reimbursed to the Sewer Fund.						
380.099	MISCELLANEOUS REVENUE	-	-	1,000	-	1,000	1,000
	Occasional fees and revenue that would not fit into any other category.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
SEWER FUND 08**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
380.150	COLLECTION FEES	277	699	4,500	2,843	4,500	4,500
	Fees associated with the collection of past due accounts.						
	Reimbursement of advanced fees to Portnoff Associates.						
391.000	PROCEEDS FROM SALE OF ASSETS	1,805	-	44,000	-	-	7,000
	Funds from internet or sealed bid sales of old or trade-in equipment.						
	Sale of Mid-size dump truck chassis.						
392.015	TRANSFER FROM PENSION STABILIZATION ACCOUNT	-	-	40,741	-	-	40,741
	Additional funds from reserves remitted to Non-Uniform DB Plan.						
	TOTAL OTHER REVENUE	5,442	12,459	161,741	85,418	89,500	124,741
	TOTAL REVENUE	11,032,440	11,204,483	13,265,341	8,133,372	11,856,352	13,168,341
	EXPENDITURES						
	PERSONNEL						
429.140	SEWER WAGES	453,800	468,859	568,233	305,370	407,160	527,699
	Salaries & wages for sewer crew, two office workers, 25% of Township Manager's salary and 15.0% of Finance Director's salary for management of the department. CDL & Certifications \$1,500.						
429.156	HEALTH, DENTAL & VISION INSURANCE	153,335	139,474	215,995	147,660	196,880	213,463
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
429.158	LIFE & DISABILITY INSURANCE	4,257	3,618	6,391	3,090	4,120	6,360
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
429.159	PENSION (NON-UNIFORM)	126,245	107,586	127,398	-	127,398	153,019
	The Township maintains a pension plan for each full-time, non-uniform employee.						
429.161	FICA	32,356	36,036	42,337	22,727	31,148	39,229
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
429.162	PA UNEMPLOYMENT COMPENSATION TAX	2,623	2,727	1,838	1,172	1,563	1,623
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2025 rate) of \$10,000 wages annually.						
429.163	DEFERRED COMPENSATION	8,004	9,582	10,863	3,130	4,173	13,350
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
SEWER FUND 08**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
429.164	WORKERS' COMPENSATION INSURANCE	10,681	10,624	13,721	10,058	13,411	12,014
	Statutory coverage by Susquehanna Municipal Trust, which provides compensation/medical coverage for occupational injuries and diseases as outlined by the Workers Compensation Act.						
429.191	UNIFORMS	2,927	3,045	3,000	1,984	3,000	3,000
	Uniforms, rain gear, safety shoes and gear for sewer employees.						
429.195	TRAINING	1,414	592	3,000	139	3,000	3,000
	Expense to train employees on safety techniques or new technology.						
	TOTAL PERSONNEL EXPENDITURES	795,641	782,143	992,775	495,330	791,852	972,758
	SEWER SUPPLIES & EQUIPMENT						
429.143	DISPATCH ANSWERING SERVICE	818	818	1,000	-	1,000	1,000
	Cost to have third party, after hours service for emergency calls.						
429.205	WORKPLACE SAFETY GEAR	1,770	3,676	3,000	1,833	3,000	3,000
	The cost of items such as safety signage, gloves, masks and alcohol cleaners.						
429.210	OFFICE SUPPLIES/EQUIPMENT	1,279	1,753	2,000	-	2,000	2,000
	Covers the cost of normal office supplies, upgrading and maintenance of computer system and lease of office equipment.						
429.216	OFFICE EQUIPMENT MAINTENANCE	1,925	1,366	2,400	441	2,400	2,400
	Cost to repair the office equipment such as computers and copiers that are not covered under contracts.						
429.217	IT PURCHASES	3,387	3,939	17,426	4,884	7,326	17,426
	Acquisition of computer hardware or software for the Sewer Department including software maintenance.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
SEWER FUND 08**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
429.218	IT MAINTENANCE	1,760	-	2,500	-	2,500	2,500
	Cost to repair the computers and peripheral IT equipment that are not covered under contracts.						
429.220	OPERATING SUPPLIES	31,752	23,550	25,000	12,814	25,000	25,000
	This includes all small supplies such as brooms, fittings, hand tools, etc. to maintain the system and supply the needs of the employees.						
429.231	GASOLINE	17,930	14,375	18,825	5,136	10,272	20,080
	The cost of gasoline for vehicles and equipment.						
	Based on consumption of 6,275 at \$3.20/gallon.						
429.232	DIESEL	12,980	6,642	10,075	4,281	8,562	11,470
	The cost of diesel fuel for vehicles and equipment.						
	Based on consumption 3,100 gallons @ \$3.70/gallon.						
429.250	VEHICLE MAINTENANCE & REPAIR	21,609	18,923	20,000	15,563	20,000	20,000
	The repairs and servicing of trucks and equipment used by the Sewer Crew.						
	TOTAL SUPPLIES & EQUIPMENT EXPENDITURES	95,210	75,042	102,226	44,952	82,060	104,876
	SEWER SERVICE & CHARGES						
429.219	MISCELLANEOUS	1,575	263	1,000	162	500	1,000
	Expenses that do not have an exact line item.						
429.239	FUEL - PUMP STATIONS	-	-	2,500	2,240	2,500	2,500
	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.						
429.311	AUDIT FEES	7,547	6,000	4,000	6,400	6,400	8,850
	Proportionate share of the annual audit as performed by an independent auditing firm.						
429.313	ENGINEERING FEES	21,728	24,553	60,000	18,269	27,404	90,000
	Costs incurred by the Engineering firm relating to Sewer Fund business which is not reimbursed by developers and customers. \$40,0000; General engineering related to Sewer and Holiday Inn, Kaybrook Alternative analysis \$50,000						
429.314	LEGAL SERVICES	24,637	30,000	30,000	9,640	14,460	20,000
	Costs incurred by the Solicitor relating to Sewer Fund business which is not reimbursed by developers and customers.						
429.315	PROFESSIONAL FEES	-	-	-	-	-	5,000
	Costs for outside consultants and studies. Revenue Study						
429.316	TESTING FEES	50,484	99,196	75,000	37,906	73,952	75,000
	Cost of LCA extra strength testing for industrial and commercial accounts. (This is a pass through charge).						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
SEWER FUND 08**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
429.321	TELEPHONE	5,906	6,537	9,000	2,623	3,935	9,000
	Telephone equipment and rentals located in the office and pump stations.						
429.325	POSTAGE	1,760	6,729	9,600	3,727	9,600	9,600
	Mailing costs for billing invoices, letters, etc.						
429.341	ADVERTISING	-	-	500	-	250	500
	The cost associated with notifying the public.						
429.342	PRINTING	2,929	5,911	6,000	8,004	12,006	10,000
	Cost of printing envelopes, letterhead, billing invoices, etc.						
429.350	INSURANCE	6,083	29,857	31,492	-	32,482	34,542
	The entire sewer system is covered under various insurance policies.						
429.363	ELECTRICITY - PUMP STATIONS	31,660	33,321	37,500	24,617	36,926	42,000
	The cost of operating the sewage pumps and stations.						
429.374	REPAIRS & MAINTENANCE - MAINS, LATERALS & MANHOLES	48,105	46,637	40,000	10,694	40,000	40,000
	Costs associated with repairing manholes, streets above the sewer system and related supplies.						
429.375	REPAIRS & MAINTENANCE - PUMP STATION EQUIPMENT	39,156	44,574	25,000	96,829	96,829	120,000
	The costs related to the operation and maintenance of the various sewage pump stations in the Township. Zyme Flow \$70,000; Coldwater grinder \$20,000						
429.376	REPAIRS & MAINTENANCE - PUMP STATION BUILDINGS	68	176	5,000	120	4,000	25,000
	The costs related to the operation and maintenance of the various sewage pump station buildings in the Township. 4- Pump Station Driveway seal coats \$20,000						
429.377	PUMP STATION GENERAL EXPENSE - CONTRACTED	2,817	22,686	15,000	23,199	25,000	110,000
	The costs related to the general operation and maintenance of the various sewage pump station buildings in the Township.						
429.390	CREDIT CARD FEES & CHARGES	18,830	26,415	25,000	18,184	25,944	25,000
	Costs associated with processing credit card and e-check payments for sewer residential services.						
429.400	MANAGEMENT FEES - INVESTMENT ACCOUNT	15,098	19,085	20,000	3,256	17,000	20,000
	Fees charged by the Trustee (Truist) for managing the account.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
SEWER FUND 08**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
429.451	CONTRACTED IT SERVICES	5,758	5,546	5,600	3,222	4,833	5,940
	Proportionate IT maintenance cost associated with contracted IT consultant.						
429.452	FLOW METER MAINTENANCE	10,222	7,222	7,000	7,072	7,072	7,000
	Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.						
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES	5,002,667	6,021,113	6,400,000	3,371,080	6,400,000	7,000,000
	These are the payments made to the Lehigh County Authority for the treatment of sewage from the Township.						
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	208,013	827,846	270,000	352,985	828,000	300,000
	Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.						
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	10,740	19,538	26,000	13,079	20,000	26,000
	Payments made to Lehigh County Authority for the flow of sewage through the Phase II relief interceptor.						
429.473	LCA DEBT SERVICE	-	-	500,000	253,459	500,000	550,000
429.480	AUTHORITY FEES	1,315	1,511	2,500	731	2,500	2,500
	Charges associated with PA1 Calls and DEP.						
429.750	COLLECTION FEES	646	796	4,500	12,219	24,106	23,000
	Fees charged to collection of past due accounts.						
	TOTAL SEWER SERVICES & CHARGES EXPENDITURES	5,517,744	7,285,512	7,612,192	4,279,717	8,215,698	8,562,432
	SEWER CAPITAL OUTLAY						
429.610	CIPP MAINS & LATERALS	-	-	750,000	333,115	750,000	1,500,000
	Lining of clay pipe sewer lines and laterals. Including engineering, bidding and work.						
429.611	I&I REMOVAL - ENGINEERING	19,012	23,358	35,000	10,401	35,000	25,000
	Engineering project costs associated with inflow and infiltration.						
429.612	WLISP - WESTERN LEHIGH INTERCHANGE SEWER PARTNERSHIP(SCARP)	40,808	30,838	75,000	14,482	24,826	65,000
	Monthly meetings and ACT 537 Plans.						
429.630	MANHOLE CAPITAL REPAIRS	14,931	-	75,000	31,252	53,575	250,000
	Repair various manhole entry ways.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
SEWER FUND 08**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
429.631	TEMPORARY METERING	225	79,976	75,000	21,425	36,729	95,000
	Installation of portable flow meters in areas of lined mains to evaluate the effectiveness of our I&I removal.						
429.632	INSPECTIONS	15,928	86,560	75,000	42,206	72,353	10,000
	Individual inspections of residential homes for proper drainage of storm water by third-party personnel.						
429.640	SCADA/ANALYZERS	2,332	24,001	75,000	1,297	75,000	75,000
	Improvements to pump station analyzers. PS- pump controls						
429.665	APPLEWOOD PUMP STATION FORCE MAIN	40	-	75,000	89	-	75,000
	Engineering, design and permits.						
429.670	METER REPAIR AND/OR REPLACEMENT	113	3,494	100,000	159,633	159,633	100,000
	Identify and repair or replace faulty system.						
429.671	MILL CREEK SEWER IMPROVEMENTS	-	-	305,000	103,949	305,000	-
	Engineering - \$30,000; Construction - \$ 275,000.						
429.700	VEHICLES & EQUIPMENT	1,970	571	165,000	84,127	157,500	223,500
	These funds are spent on capital purchases such as trucks and equipment.						
	Purchase Mid-size dump truck \$148,500 (Chassis only); Replace vehicle Ford Expedition/Explorer \$75,000.						
	TOTAL SEWER DEPARTMENT CAPITAL OUTLAY	95,356	248,798	1,805,000	801,976	1,669,616	2,418,500
	<u>TRANSFERS AND MISCELLANEOUS</u>						
429.009	OVERHEAD	58,092	58,092	58,092	-	58,092	58,092
	Costs of oversight and management of the Sewer Department to be reimbursed to Upper Macungie Township.						
429.010	TOWNSHIP FACILITY RENTAL	49,753	49,752	49,753	-	49,753	49,753
	Rental associated with the administrative office site to be reimbursed to Upper Macungie Township.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
SEWER FUND 08**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
429.011	PUBLIC WORKS FACILITY RENTAL	64,000	64,000	64,000	-	64,000	64,000
	Rental associated with public works facilities for storage of the Sewer Fund vehicles and equipment.						
	TOTAL TRANSFERS AND MISCELLANEOUS	171,845	171,844	171,845	-	171,845	171,845
	TOTAL SEWER EXPENDITURES	6,675,797	8,563,339	10,684,038	5,621,975	10,931,071	12,230,411
	NET REVENUE OVER/(UNDER) EXPENDITURES	4,356,644	2,641,145	2,581,303	2,511,397	925,281	937,930
	Beginning Balance 01/01/2024	28,238,869					
	2024 Year End Estimate	925,281					
	Budgeted 2025 Revenue	13,168,341					
	Budgeted 2025 Expenditures	(12,230,411)					
	Available Balance 12/31/2025	30,102,080					
	Reserves:						
	Appropriated	855,201					
	Non-Appropriated	29,246,879					
		30,102,080					
	Appropriated:						
	Capital Equipment (Sewer)	855,201					
		855,201					

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
RECREATION CAPITAL FUND 19**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	REVENUE						
341.004	INVESTMENT EARNINGS	103,737	207,185	200,000	164,788	202,368	460,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills. <i>General fixed investments - \$135,000; Bond Proceeds \$325,000</i>						
341.010	INTEREST ON BANK ACCOUNTS	-	336	500	345	500	500
	Amount credited to bank operating account.						
343.000	GAIN/LOSS ON INVESTMENTS	(209,935)	71,244	20,000	86,784	130,176	20,000
	The gain or loss from the funds invested with Truist.						
354.070	GRANTS	-	-	1,545,272	128,563	128,563	1,250,000
	Expected funds from various grants applied for by the Township. Awarded HUD Grant Community Center \$750,000; DCED Loop Grant \$250,000; DCNR Loop Grant \$250,000.						
367.210	RECREATION FEES FROM DEVELOPERS	801,008	677,481	3,308,085	590,810	1,065,872	3,307,710
	Expected fees paid by developers allocated for recreation projects.						
367.215	UMT COMMUNITY FUND DONATIONS						485,000
	501c3 was established to promote and raise funds for the UMT Park and Recreation needs.						
380.010	MISCELLANEOUS REVENUE	2,000	1,000	1,000	-	1,000	1,000
	Occasional revenue that would not fit into any other category.						
391.000	PROCEEDS FROM SALE OF ASSETS	16,456	-	33,000	7,250	7,250	9,000
	Funds from internet or sealed bid sales of old or trade-in equipment. <i>Estimated sale proceeds for sale of (2) Z-turn Mowers @ \$4,500 ea. (\$9,000).</i>						
392.019	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	10,709,343	-	7,548,793	35,000,000
	Unrestricted amount from prior years used to balance budget. <i>Using unappropriated funds for Fund 01.</i>						
	TOTAL REVENUE	713,266	957,246	15,817,200	978,540	9,084,522	40,533,210

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
RECREATION CAPITAL FUND 19**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	EXPENDITURES						
429.100	BUILDERS RISK Insurance covering structures during construction.	-	-	-	-	-	250,000
429.400	MANAGEMENT FEES - TRUIST FEES Costs associated with the investment management of funds to be used to build and construct the Township Recreation Center/Turf Field.	7,754	9,870	12,000	2,088	3,132	12,000
439.790	RECREATION VEHICLES/EQUIPMENT Vehicles and equipment used to maintain and improve recreation parks and facilities. (2) Z-Turn Lawn Mowers \$32,000.	67,650	30,553	158,700	145,392	145,392	32,000
454.313	ENGINEERING Associated non-project engineering fees for various parks and recreation issues. Grange Park NOT - \$10,000; contingency - \$10,000; Recreation Center- \$10,000	34,601	23,428	30,000	16,132	16,132	30,000
454.500	GENERAL CAPITAL IMPROVEMENTS - VARIOUS PARKS Improvements to various parks. Park Entrance signs.	-	-	45,000	-	-	45,000
454.611	TOWNSHIP RECREATION CENTER Costs associated with the construction of the Township's Recreation Center to be built at Grange Road Park. Remaining estimate costs for 2025.	503,253	583,355	15,000,000	269,391	6,079,391	35,000,000
454.704	GRANGE ROAD PARK NEW BATHROOM FACILITY (2021)	120,352	4,665	-	-	-	-
454.705	GRANGE ROAD PARK UTILITY SERVICES FOR BATHROOM FACILITY Sewer and water services. (2022 Project). Engineering - \$5,000 & \$20,000 construction.	2,057	2,120	156,000	62	20,062	25,000

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
RECREATION CAPITAL FUND 19**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
454.706	GRANGE PARK ROAD ACCESS DRIVE AUBURN STREET	121,558	2,075	-	-	-	-
454.710	GRANGE ROAD PARK - SPRAY IRRIGATION	120,948	19,578	-	-	-	-
454.711	GRANGE ROAD PARK - RAIN GARDEN	-	-	-	-	-	-
454.712	GRANGE ROAD PARK - PERIMETER SWALE	-	-	-	-	-	-
454.713	GRANGE ROAD PARK NEW BATHROOM FACILITY (2022) <i>Includes cost of construction \$330,000; Engineering fees - \$5,000.</i>	-	8,918	303,000	190	153,000	335,000
454.714	RUSSETT ROAD PLAYGROUND EQUIPMENT <i>Replacement of existing playground equipment. (Kaybrook)</i>	-	-	100,000	48,204	100,000	-
454.715	AUBURN STREET N.O.T. <i>Engineering - \$3,000.</i>	-	-	12,500	-	-	3,000
454.720	PATHWAY & TRAILS - CONCEPT <i>Survey & concept designs based on VZAP.</i>	-	-	-	-	-	55,000
454.721	Grange Road Walking Path						500,000
470.100	Debt Service due on GO serial bond <i>\$20M issued in April 2025. 25yr term level debt; no principal payment included. 5 year call.</i>						485,000
	TOTAL EXPENDITURES	978,173	684,562	15,817,200	481,459	6,517,109	36,772,000
	NET REVENUE OVER/(UNDER) EXPENDITURES	(264,907)	272,684	-	497,082	2,567,413	3,761,210
	Beginning Balance 01/01/2024	6,129,637					
	2024 Year End Estimate	2,567,413					
	Budgeted 2025 Revenue	40,533,210					
	Budgeted 2025 Expenditures	(36,772,000)					
	Available Balance 12/31/2025	12,458,260					

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
RECREATION FEES**

Project	Amount
KRE (Lehigh Hills)	\$ 955,500
Estates at Woodmere	350,000
Sunset Orchards	717,500
Parkland Circle	87,500
Trexlertown Truck Stop	5,516
110 PA Rte. 100 Warehouse	28,557
V Parkland	38,500
5170 Tilghman Mixed Use	1,105,059
Eastern Lift Truck	9,463
TransEdge	10,115
Total	\$ 3,307,710

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
PARKS AND RECREATION PROJECTS & CAPITAL ITEMS**

Project Description	G/L Account #	Engineering	Project Cost	Total Cost
Township Recreation Center	19.454.611	\$ -	\$ 35,000,000	\$ 35,000,000
General Capital Improvements - various parks	19.454.500	-	45,000	45,000
Rest Room - (4) toilet	19.454.713	50,000	330,000	380,000
Utility Services - for rest room	19.454.705	5,000	20,000	25,000
Auburn Street N.O.T.	19.454.715	3,000	-	3,000
Mid-size Dump truck (Chassis Only)	19.439.790	-	145,000	145,000
(2) Z-Turn Mowers	19.439.790	-	32,000	32,000
Engineering - Grange Park NOT - \$10K; Contingency - \$10K & Community Center	19.454.313	30,000	-	30,000
		\$ 88,000	\$ 35,572,000	\$ 35,660,000

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
STORMWATER MAINTENANCE FUND 20**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
REVENUE							
392.011	ARPA FUNDS TRANSFER	-	-	250,000	-	-	250,000
	Source of funds from unallocated ARAP funds.						
392.010	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
	Funds transferred from the General Fund providing resources for this fund.						
392.020	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	26,000	-	29,024	19,000
	Unrestricted amount from prior years used to balance budget.						
TOTAL REVENUE		-	-	276,000	-	29,024	269,000
EXPENDITURES							
446.150	INTERN WAGES	-	-	-	-	-	-
	Wages for intern assisting with our MS4 program.						
446.192	EMPLOYER FICA	-	-	-	-	-	-
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
446.194	PA UNEMPLOYMENT COMPENSATION TAX	-	-	-	-	-	-
	Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.						
446.310	TMDL PLAN (Toal Max Daily Load)	652	1,024	5,000	114	114	-
	A plan required for our MS4 renewal to reduce total suspended solids in Little Cedar Creek. (Total Max Daily Load)						
446.311	POLLUTION REDUCTION PLAN ARPA	41,812	880	250,000	13,350	25,000	250,000
	A plan required for our MS4 renewal to address impairments identified with eight waterways in the Township. (ARPA funding).						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
STORMWATER MAINTENANCE FUND 20**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
446.313	ENGINEERING	3,047	16,540	10,000	2,500	3,000	8,000
	Costs incurred by the engineering firm related to stormwater business, which is not reimbursed by developers or customers.						
446.316	SAMPLING & TESTING	-	-	1,500	-		1,500
	Cost that may occur should the Township discover an unidentified illicit discharge as part of our outfall inspection program and testing of our sweeping debris.						
446.340	PUBLIC EDUCATION	-	876	3,000	880	800	3,000
	Cost for public education and outreach including bill stuffers, workshops and education material.						
446.450	STREET SWEEPING DISPOSAL	-	-	5,000	-		5,000
	Cost of disposal of sweeping material at a landfill if needed.						
446.460	TRAINING	-	-	1,500	110	110	1,500
	The cost to send or have people come to the Township to train employees on new technology or safety systems.						
	TOTAL EXPENDITURES	45,510	19,320	276,000	16,954	29,024	269,000
	NET REVENUE OVER/(UNDER) EXPENDITURES	(45,510)	(19,320)	-	(16,954)	-	-
	Beginning Balance 01/01/2024	39,280					
	2024 Year End Estimate	(29,024)					
	Budgeted 2025 Revenue	269,000					
	Budgeted 2025 Expenditures	(269,000)					
	Available Balance 12/31/2025	10,256					

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
CAPITAL EQUIPMENT FUND 31**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	REVENUE						
341.004	INVESTMENT EARNINGS	18,969	69,333	60,000	101,294	135,634	125,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.010	INTEREST ON BANK ACCOUNTS	-	642	250	547	500	250
	Amount credited to bank operating account.						
391.000	PROCEEDS FROM SALE OF ASSETS	73,334	286,318	114,000	143,515	143,515	93,000
	Funds from internet or sealed bid sales of old or trade-in equipment.						
392.010	TRANSFER FROM GENERAL FUND	-	1,329,542	1,502,183	-	1,502,183	1,115,556
	Source funds transferred annually to Fund 31.						
392.031	CARRIED FROM FUND BALANCE (PRIOR YEARS)						4,077,952
	Appropriated reserves from prior years						
	TOTAL REVENUE	92,303	1,685,835	1,676,433	245,356	1,781,832	5,411,758
	EXPENDITURES						
407.760	ADMINISTRATION BUILDINGS/FACILITIES	6,943	63,520	50,000	13,999	33,739	200,000
	Costs associated with the acquisition of capital items necessary for capital improvements of Township buildings/facilities. PD buidling generator \$170,000.						
410.110	STATE POLICE BUILDING	-	723,190	30,000	425,334	425,334	130,000
	Replacement of HVAC equipment \$110,000; Contigency \$20,000.						
410.242	POLICE EQUIPMENT PURCHASES	253,059	319,435	255,900	81,569	255,900	788,012
	Vital public safety vehicles, equipment and improvements as requested by the senior staff of the UMT Police Department.						

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
CAPITAL EQUIPMENT FUND 31**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
411.790	FIRE CAPITAL PURCHASES	653,354	223,672	916,696	359,092	749,789	3,689,892
	Fire vehicle replacement and refurbishment as well as other equipment and project requests.						
439.790	PUBLIC WORKS EQUIPMENT PURCHASES	308,738	308,738	423,837	312,014	423,837	431,500
	Various equipment and vehicles for the efficient and safe operation of the public works department.						
	TOTAL EXPENDITURES	1,222,093	1,638,555	1,676,433	1,192,008	1,888,599	5,239,404
	NET REVENUE OVER/(UNDER) EXPENDITURES	(1,129,791)	47,280	-	(946,652)	(106,767)	172,354
	Beginning Balance 01/01/2024	2,024,633					
	2024 Year End Estimate	(106,767)					
	Budgeted 2025 Revenue	5,411,758					
	Budgeted 2025 Expenditures	(5,239,404)					
	Available Balance 12/31/2025	2,090,220					

**UPPER MACUNGIE TOWNSHIP
2025 PROPOED BUDGET
UMT POLICE DEPARTMENT
CAPITAL OUTLAYS**

Acquisition	Funding Source	Ledger Acct. #	Cost
2025 Ford Bronco (Patrol CSO)	Fund 31	31.410.242	\$ 61,000
Equipment/Upfitting cost; includes transfer and refurbish truck cap 10K			27,000
2025 Ford F350XLT)/Police Package replaces 12-14	Fund 31	31.410.242	67,000
Equipment/Upfitting cost			17,000
2025 Ford Police Explorer /Police Package (3.0L V6 EcoBoost) replaces 12-32	Fund 31	31.410.242	58,000
Equipment/Upfitting cost			32,000
Radios	Fund 31		512,143
Drone	Fund 31		13,869
			\$ 788,012

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
POLICE
RESERVED FUNDS**

Unit #	Description	Amounts Reserved (but not spent)										Total
		Purchase Price	Prior	2025	2026	2027	2028	2029	2030	2031	2032	
n/a	Radio Communications	\$ 512,143	\$ 500,000	\$ 12,143	\$ -	\$ -	\$ -	\$ -			\$ -	\$ 512,143
Various	(3) Vehicles	262,000	\$ 256,000	6,000	-	-	-	-			-	\$ 262,000
Various	(4) Vehicles	347,550	\$ 244,268	103,282	-	-	-	-			-	\$ 347,550
Various	(3) Vehicles	282,240	\$ 149,988	66,126	66,126	-	-	-			-	\$ 282,240
Various	(3) Vehicles	293,530	\$ 129,367	54,721	54,721	54,721	-	-			-	\$ 293,530
Various	(4) Vehicles	394,530	\$ 147,269	61,815	61,815	61,815	61,816	-			-	\$ 394,530
Various	(3) Vehicles	305,271	\$ 97,827	41,489	41,489	41,489	41,489	41,488			-	\$ 305,271
Various	(3) Vehicles	317,482	\$ 88,560	38,154	38,154	38,154	38,154	38,153	12,718	12,718	12,718	\$ 317,482
Various	(4) Vehicles	422,809	\$ 112,659	51,692	51,692	51,692	51,692	51,691	17,230	17,230	17,230	\$ 422,809
Various	(3) Vehicles	346,921	\$ 85,509	43,569	43,569	43,569	43,569	43,568	14,523	14,523	14,523	\$ 346,921
		\$ 3,484,475	\$ 1,811,447	\$ 478,991	\$ 357,566	\$ 291,440	\$ 236,720	\$ 174,900	\$ 44,471	\$ 44,471	\$ 44,471	\$ 3,484,476
Appropriated Funds:												
From General Fund -												
	Prior to 2025	\$ 1,811,447										
	Year 2025	478,991										
	Total Appropriated thru 2025	\$ 2,290,438										

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
BUILDINGS/FACILITIES
CAPITAL OUTLAYS**

Acquisition	Funding Source	Ledger Acct. #	Cost
Contingency PSP Barracks	Fund 31	31.410.411	\$ 20,000
PSP HVAC	Fund 31	31.410.411	\$ 110,000
Contingency Administration	Fund 31	31.407.760	\$ 30,000
Police Generator	Fund 31	31.407.760	\$ 170,000
			\$ 330,000

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
ADMINISTRATION
RESERVED FUNDS**

Description	Amounts Reserved (but not spent)									Total
	Prior Reserved	2025	2026	2027	2028	2029	2030	2031	2032	
PSP Building Lease Renewal in 2033	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,000,000
Appropriated Funds:										
From General Fund -										
Prior to 2025	\$ 200,000									
Year 2025	100,000									
Total Appropriated thru 2025	\$ 300,000									

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
FIRE
CAPITAL OUTLAYS**

Acquisition	Cost
Engine 2000 GPM/1000 Tank (811)	\$ 803,472
TOWER/LADDER REPLACEMENT FOR (831)	\$ 1,571,402
Prepayment of \$528,598 in 2024; remaining due \$1,571,402	
2024 F-550	\$ 174,000
Vehicle \$82,327; Upfitting \$91,673	
Radios	\$ 600,000
Training grounds upgrade emergency services training grounds quarry	\$ 329,094
Cost to date \$209,406.98	
2025 Ford Explorer (new request) \$47,520 vehicle	\$ 70,000.00
Truck \$47,740; Upfitting \$22,260	
2025 Ford Expedition (new request)	\$ 60,000.00
Truck \$38,076 Upfitting \$21,923.90	\$ 21,924
Annual capital contributions:	
Fogelsville Fire Company	\$ 20,000
Trexlertown Fire Company	\$ 20,000
Station #56 Fire Company	\$ 20,000
	\$ 3,689,892

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
FIRE
RESERVED FUNDS**

Amounts Reserved (but not spent)										
Unit #	Description	Year of Purchase	Prior	2025	2026	2027	2028	2029	2030-2040	Total
n/a	Radio Communications	Unknown	\$ 500,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
811	ENGINE 2000 GPM/1000 TANK	2024	\$ 803,472	-	-	-	-	-	-	\$ 803,472
5631	TOWER/LADDER REPLACEMENT FOR (831)	2025	\$ 931,438	576,000	-	-	-	-	-	\$ 2,036,333
5691	2014 CHEVY 2500/UTILITY(2024 F-50 Chassis SD Crew)	2025	\$ 118,779	35,223	-	-	-	-	-	\$ 154,002
5601	2020 CHEVY TAHOE/FIRE CHIEF	2030	\$ 10,015	10,015	10,015	10,015	10,015	10,015	10,015	\$ 70,105
811	2023 ENGINE 2000 GPM/1000 TANK	2033	\$ 93,000	93,000	93,000	93,000	93,000	93,000	372,000	\$ 930,000
2521	2010 PUMPER/TANKER 2000 GPM/2500 TANK	2035	\$ 90,000	90,000	90,000	90,000	90,000	90,000	540,000	\$ 1,080,000
2531	2011 QUINT/LADDER 2000 GPM/400 TANK	2037	\$ 127,143	127,143	127,143	127,143	127,143	127,143	1,017,142	\$ 1,780,000
2552	2023 UTILITY TRUCK/FIRE POLICE	2038	\$ -	12,857	12,857	12,857	12,857	12,857	115,715	\$ 180,000
871	2017 ENGINE/1500 GPM/750 TANK	2040	\$ -	44,688	44,688	44,688	44,688	44,688	491,560	\$ 715,000
5691	2025 UTILITY TRUCK/FIRE POLICE	2040	\$ -	11,563	11,563	11,563	11,563	11,563	127,185	\$ 185,000
5601	2030 FIRE CHIEF VEHICLE	2040	\$ -	-	-	-	-	-	75,000	\$ 75,000
			\$ 2,673,847	\$ 1,100,489	\$ 389,266	\$ 389,266	\$ 389,266	\$ 389,266	\$ 2,748,617	\$ 8,608,912
Appropriated Funds:										
From General Fund -										
	Prior to 2025	\$ 2,673,847								
	Year 2025	1,100,489								
	Total Appropriated thru 2024	\$ 3,774,336								

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
PUBLIC WORKS DEPARTMENT
CAPITAL OUTLAYS**

Acquisition	Replacing	Funding Source	Ledger Acct. #	Cost
2025 F-350	2018	Fund 31	31.439.790	\$ 61,000
Truck \$54,480.00; Upfitting \$6,520				
2025 F-150	2014 & 2015	Fund 31	31.439.790	\$ 56,000
Truck \$48,000; Upfitting \$8,000				
Backhoe	2015	Fund 31	31.439.790	\$ 148,500
Air Compressor				\$ 70,000
Pressure washer				\$ 10,000
Portable truck lift(replaces stationary lift)				\$ 70,000
Snap-on Car and light truck scanner(diagnostics)				\$ 16,000
				\$ 431,500

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
PUBLIC WORKS
RESERVED FUNDS**

Vehicle #	Description	Department	Purchase Amount	Prior	2025	2026	2027	2028	2029	2030	Total
22	Pick-up Truck	Roads	62,000	42,250	19,750	-	-	-	-	-	62,000
49	Pick-up Truck	Roads	60,500	38,750	21,750	-	-	-	-	-	60,500
44	Back-Hoe	Roads	125,000	89,500	35,500	-	-	-	-	-	125,000
	(2) Z-Turn Mowers	Parks	33,000	23,834	9,166	-	-	-	-	-	33,000
19	Pick-up Chassis	Parks	62,000	32,667	14,667	14,666	-	-	-	-	62,000
7	Medium Dump Truck	Roads	165,000	87,000	39,000	39,000	-	-	-	-	165,000
33	Pick-up Truck	Parks	64,000	33,734	15,133	15,133	-	-	-	-	64,000
	(2) Z-Turn Mowers	Parks	34,000	19,184	7,408	7,408	-	-	-	-	34,000
11	Medium Dump Truck	Parks	170,000	42,500	42,500	42,500	42,500	-	-	-	170,000
71	Paver	Roads	180,000	45,000	45,000	45,000	45,000	-	-	-	180,000
76	Wood Chipper	Roads	85,000	21,250	21,250	21,250	21,250	-	-	-	85,000
75	Crack Sealer	Roads	90,000	22,500	22,500	22,500	22,500	-	-	-	90,000
	(2) Z-Turn Mowers	Parks	35,000	8,750	8,750	8,750	8,750	-	-	-	35,000
5	Large Dump Truck	Roads	300,000	60,000	60,000	60,000	60,000	60,000	-	-	300,000
38	F-350 Pick-up Truck	Parks	66,000	13,200	13,200	13,200	13,200	13,200	-	-	66,000
	(2) Z-Turn Mowers	Parks	36,000	7,200	7,200	7,200	7,200	7,200	-	-	36,000
85	Street Sweeper	Roads	310,000	51,667	51,667	51,667	51,667	51,666	51,666	-	310,000
24	F-350 Pick-up Truck	Roads	68,000	11,334	11,334	11,333	11,333	11,333	11,333	-	68,000
	(2) Z-Turn Mowers	Parks	37,000	6,167	6,167	6,167	6,167	6,166	6,166	-	37,000
21	F-350 Pick-up Truck	Roads	70,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
70	Roller	Roads	55,000	7,857	7,857	7,857	7,857	7,857	7,857	7,858	55,000
51	F-150 Pick-up Truck	Parks	70,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
	(2) Z-Turn Mowers	Parks	38,000	5,428	5,428	5,428	5,429	5,429	5,429	5,429	38,000
			\$ 2,215,500	\$ 689,772	\$ 485,227	\$ 399,059	\$ 322,853	\$ 182,851	\$ 102,451	\$ 33,287	\$ 2,215,500
Appropriated Funds:											
From General Fund -											
Prior to 2025			\$ 689,772								
Year 2025			485,230								
Total Appropriated thru 2025			\$ 1,175,002								

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
SEWER FUND 08
RESERVED FUNDS**

Vehicle #	Description	Department	Purchase Amount	Prior	2025	2026	2027	2028	2029	2030	Total
25	Utility Truck	Sewer	90,000	90,000	-	-	-	-	-	-	90,000
31	F-150 Pick-up Truck	Sewer	56,000	56,000	-	-	-	-	-	-	56,000
	Pipe Locator	Sewer	4,000	4,000	-	-	-	-	-	-	4,000
	Generator	Sewer	15,000	15,000	-	-	-	-	-	-	15,000
8	Medium Dump Truck	Sewer	160,000	95,000	65,000	-	-	-	-	-	160,000
17	Large Dump Truck	Sewer	270,000	119,334	75,333	75,333	-	-	-	-	270,000
28	Utility Truck	Sewer	95,000	40,067	27,467	27,466	-	-	-	-	95,000
32	Flush Truck	Sewer	220,000	44,000	44,000	44,000	44,000	44,000	-	-	220,000
30	Utility Truck	Sewer	100,000	20,000	20,000	20,000	20,000	20,000	-	-	100,000
9	Large Dump Truck	Sewer	330,000	55,000	55,000	55,000	55,000	55,000	55,000	-	330,000
26	Utility Truck	Sewer	105,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	105,000
			\$ 1,445,000	\$ 553,401	\$ 301,800	\$ 236,799	\$ 134,000	\$ 134,000	\$ 70,000	\$ 15,000	\$ 1,445,000
Appropriated Funds:											
From Sewer Fund -											
	Prior to 2025	\$	553,401								
	Year 2025		301,800								
	Total Appropriated thru 2025	\$	855,201								

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
OPEN SPACE PRESERVATION FUND 32**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 FINAL BUDGET
	REVENUE						
341.004	INVESTMENT EARNINGS	11,096	46,271	40,000	32,262	43,990	45,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
361.035	CONTRIBUTIONS	-	-	-	-	-	-
	Funds received by the Township for the preservation of township land from development.						
	TOTAL REVENUE	11,096	46,271	40,000	32,262	43,990	45,000
	EXPENDITURES						
461.317	APPRAISAL FEES	-	2,000	-	-	-	-
	Costs associated with the appraisal of Township land being considered for preservation.						
510.100	SUBSIDIES TO FARM LAND OWNERS	-	-	-	-	-	-
	Funds paid to farm land owners in excess of Lehigh County's subsidy cap of \$6,000 per acre.						
	TOTAL EXPENDITURES	-	2,000	-	-	-	-
	NET REVENUE OVER/(UNDER) EXPENDITURES	11,096	44,271	40,000	32,262	43,990	45,000
	Beginning Balance 01/01/2024	910,409					
	2024 Year End Estimate	43,990					
	Budgeted 2025 Revenue	45,000					
	Budgeted 2025 Expenditures	-					
	Available Balance 12/31/2025	999,399					

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
HIGHWAY AID FUND 35**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	REVENUE						
341.004	INVESTMENT EARNINGS	34,878	113,879	120,000	72,306	128,908	120,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.010	INTEREST INCOME	10	417	200	319	416	200
	The interest estimated to be earned on the Fund's operating bank account during the year.						
355.020	STATE LIQUID FUELS TAX	878,912	905,453	892,009	899,922	899,922	883,146
	Funds received from the Commonwealth to support construction and maintenance of Township roads.						
355.030	STATE ROAD TURNBACK PAYMENTS	8,000	8,000	8,000	8,000	8,000	8,000
	Commonwealth payments based on the miles of roads in the Township.						
392.035	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-		-	-	-	-
	Unrestricted amount from prior years used to balance budget.						
	TOTAL REVENUE	921,800	1,027,749	1,020,209	980,547	1,037,246	1,011,346
	EXPENDITURES						
408.313	ENGINEERING	-	2,200	10,000	6,237	8,805	10,000
438.000	VEHICLES & EQUIPMENT - ROADS	-	93,000	-	-	-	-
439.000	ROAD CONSTRUCTION PROJECTS	905,647	1,006,163	732,985	-	864,995	677,659
	Approved road construction projects utilizing State Liquid Fuel Funds. Pipe lining \$160,000.						
	TOTAL EXPENDITURES	905,647	1,099,163	742,985	6,237	873,800	687,659
	NET REVENUE OVER/(UNDER) EXPENDITURES	16,153	(71,414)	277,224	974,310	163,446	323,687
	Beginning Balance 01/01/2024	1,776,462					
	2024 Year End Estimate	163,446					
	Budgeted 2025 Revenue	1,011,346					
	Budgeted 2025 Expenditures	(687,659)					
	Available Balance 12/31/2025	2,263,595					

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
LIQUID FUELS PROJECTS
FUND 35**

Project	Unit Price	Quantity (Sq. Yds.)	Cost
Cape Seal:			
Various Streets	\$ 4.80	-	\$ -
Crack Seal:			
Various (per gallon)	\$ 19.00	3,000	\$ 57,000
Double Micro-Seal:			
Various Streets	\$ 4.50	56,800	\$ 255,600
Nova- Chip Type "B":			
Various Streets	\$ 7.42	-	\$ -
Single-Micro:			
Various Streets	\$ 3.20	64,081	\$ 205,059
6.5" Overlay:			
Various Streets	\$ -	-	\$ -
			\$ 517,659
Note: This schedule is an estimate of roads that are expected to be repaired and maintained. Changes may occur.			

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 Proposed BUDGET
	REVENUE						
341.004	INVESTMENT EARNINGS The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.	25,446	104,464	80,000	14,909	174,730	125,000
341.010	INTEREST INCOME The interest estimated to be earned on the Fund's operating bank account during the year.	35	2,330	250	954	1,431	250
354.030	GRANTS (ANTICIPATED) Expected grant funds to be received from the Commonwealth. Grant receipts as follows: Green Light Go Hamilton \$289,440 and Green Light Go Tilghman \$260,720.	-	-	8,037,000	-		550,160
361.330	BOUNDARY ROAD UPGRADE FEES Fees paid by developers to upgrade Township roads bordering their developments.	53,756	244,656	-	266,820	266,820	-
363.330	TRAFFIC IMPACT FEES Fee imposed on developers to cover a portion of the cost to provide public services to developments.	-	12,000	-	-		-
363.520	TRAFFIC SIGNAL CONTRIBUTIONS Air Products traffic adaptive contribution	15,000	-	-	-	-	-
392.036	CARRIED FROM FUND BALANCE (PRIOR YEARS) Unrestricted amount from prior years used to balance budget.	-	-	-	-	-	-
		94,237	363,450	8,117,250	282,683	442,981	675,410
	EXPENDITURES						
439.313	ENGINEERING FEES Amount to cover the cost of engineering for roads and traffic improvements. Contingency - \$45,000.	58,302	57,018	45,000	22,225	22,225	45,000
439.405	GREEN LIGHT GO TILGHMAN STREET Green Light Go Construction- \$283,400; Engineering \$42,500	-	-	-	-	-	325,900
439.406	GREEN LIGHT GO HAMILTON STREET Green Light Go Construction - \$328,900; Engineering - \$32,900.	-	-	666,150	-	-	361,800

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 Proposed BUDGET
439.408	CETRONIA ROAD INTERSECTIONS UCC upgrades. Engineering - \$14,400; Construction - \$60,000.	-		74,400	4,409	4,409	-
439.600	ROAD & TRAFFIC IMPROVEMENTS Cost of construction for the Township road and traffic projects.	19,118	-	-	-	-	-
439.650	ROAD & TRAFFIC IMPROVEMENTS - VISION ZERO ACTION PLAN For improvements to increase multimodal transportation throughout the Township. Fisability Study	-		5,500,000	-	-	-
439.700	ROAD IMPROVEMENTS - MILL ROAD & TILGHMAN STREET Mill Road right turn lane widening.	69,827		-	-	-	-
439.701	ROAD IMPROVEMENTS - SNOWDRIFT RD & TILGHMAN ST	-	23,670	-	-	-	-
439.702	ROAD IMPROVEMENTS - RT 222 & GRANGE ROAD Dual right turn lanes.	56		-	-	-	-
439.703	ROAD IMPROVEMENTS - BLUE BARN ROAD	-		-	-	-	-
439.704	ROAD IMPROVEMENTS - GRANGE AND LENAPE ROAD ROUNDABOUT Construction - \$200,000; Engineering - \$6,500. Grant for project \$147,000.	-	22,931	206,500	26,092	26,092	-
439.705	ROAD IMPROVEMENTS - TILGHMAN & SNOWDRIFT RADIUS Survey, design, inspection, bid & construction. Construction - \$55,000; Engineering - \$10,500.		119,573	65,500	174,380	174,380	-
439.800	TRAFFIC IMPROVEMENTS - GREENLIGHT GO GRANT Study of 45 intersections. Engineering fees - \$10,000.	47,005	-	-	-	-	-
439.801	TRAFFIC IMPROVEMENTS - SR 222 & MILL CREEK ROAD TRAFFIC ADAPTIVE CONVERSION Total cost - \$55,000; (\$30,000 reimbursed from APCI); \$2,500 engineering fees. (Payment to LMT	29,924	-	57,500	-	57,500	-

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 Proposed BUDGET
439.802	TRAFFIC SIGNAL RADIOS	1,924	-	-	-	-	-
	Communications maintenance (streetwise).						
439.803	STATE ROAD 222 & GRANGE ROAD	-	209,740	3,000	2,780	2,780	-
	Dual right turn.						
	TOTAL EXPENDITURES	226,155	432,932	6,618,050	229,886	287,386	732,700
	NET REVENUE OVER/(UNDER) EXPENDITURES	(131,919)	(69,482)	1,499,200	52,797	155,595	(57,290)
	Beginning Balance 01/01/2024	2,289,009					
	2024 Year End Estimate	155,595					
	Budgeted 2025 Revenue	675,410					
	Budgeted 2025 Expenditures	(732,700)					
	Available Balance 12/31/2025	2,387,314					
	Allocated Balance:						
	DCT BRU (Tilghman St)	1,000,000					
	Less:						
	2020 Expenses	(34,326)					
	2021 Expenses	(43,971)					
	2022 Expenses	-					
	2023 Expenses	(300,000)					
	2024 Expenses						
	Remaining Balance	621,703					

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
TRAFFIC IMPROVEMENT DETAILS (FUND 36)**

Projects	G/L Account #	Engineering	Road & Traffic Improvements	Total Cost
Tilghman St Signal Improvements	36.439.405	\$ 42,500	\$ 283,400	\$ 325,900
Hamilton Blvd Signal Improvements	36.439.406	\$ 32,900	\$ 328,900	\$ 361,800
Engineering Fees - Contingency	36.439.313	\$ 45,000	\$ -	\$ 45,000
		\$ 120,400	\$ 612,300	\$ 732,700

**UPPER MACUNGIE TOWNSHIP
2025 PROPOSED BUDGET
PENSION FUND 99**

Acct. #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual YTD - 08/31	2024 Actual Y/E Estimate	2025 PROPOSED BUDGET
	REVENUE						
341.000	INTEREST EARNINGS	187,646	220,464	150,000	139,569	209,354	150,000
	Interest earned on the Township's Non-Uniform Pension Plan assets as invested by the plan's Trustee.						
342.000	PENSION CONTRIBUTIONS	533,766	530,592	525,718	250,000	775,718	948,049
	Payment received from the Township based on the current year Minimum Municipal Obligation, which includes both the Townships cost share and State Aid that is received from the Commonwealth. \$250,000 2 of 4 payments.						
343.000	INVESTMENT GAINS	(1,675,055)	1,046,497	500,000	881,661	1,322,492	500,000
	Gains recognized from investments in the pension fund portfolio.						
	TOTAL REVENUE	(953,643)	1,797,553	1,175,718	1,271,230	2,307,563	1,598,049
	EXPENDITURES						
440.999	BENEFITS PAID TO RETIREES	435,419	441,853	464,876	311,958	467,937	570,000
	Retirement benefits paid to plan participants pursuant to the benefit formula in the plan.						
441.999	TRUSTEE FEES	33,681	41,348	50,000	6,728	10,091	50,000
	Fees charged by both a trustee and financial advisor for managing the account. (0.483% x market value of portfolio).						
	TOTAL EXPENDITURES	469,099	483,201	514,876	318,685	478,028	620,000
	NET REVENUE OVER/(UNDER) EXPENDITURES	(1,422,742)	1,314,352	660,842	952,545	1,829,535	978,049
	Beginning Balance 01/01/2024	9,229,858					
	2024 Year End Estimate	1,829,535					
	Budgeted 2025 Revenue	1,598,049					
	Budgeted 2025 Expenditures	(620,000)					
	Available Balance 12/31/2025	12,037,442					