2014 BUDGET
UPPER MILFORD TOWNSHIP
LEHIGH COUNTY, PA

Approved
December 30th, 2013

By: Upper Milford Township
Board of Supervisors

ADOPTED, this 30th day of December 2013.

Secretary/ Treasurer

Chairman

Vice-Chairman

Supervisor

Upper Milford Township BUDGET ADOPTED 12-30-2013

2014 GENERAL FUND (01) REVENUE

			2014 Budget
REAL PROPERTY TAXES			**$ 118,530.00**
	301.100	Real Estate Current Year	$ 116,000.00
	301.200	Real Estate Prior Year	$ 1,200.00
	301.400	Real Estate Delinquent Tax	$ 1,200.00
	301.600	Real Estate Interim Tax	$ 130.00
OCCUPATION TAXES			**$ 16,200.00**
	305.100	Municipal Service Tax (formerly OPT)	$ 16,000.00
	305.200	Prior Year MST (formerly OPT)	$ 200.00
LOCAL TAX ENABLING ACT			**$ 1,334,000.00**
	310.100	Real Estate Transfer Tax	$ 120,000.00
	310.210	Earned Income Tax Current Year	$ 1,210,000.00
	310.363	Fire Hydrant Assessment	$ 4,000.00
BUSINESS LICENSES AND PERMITS			**$ 99,025.00**
	321.610	Peddler's License	$ 25.00
	321.800	Cable Television Franchise	$ 99,000.00
FINES			**$ 6,500.00**
	331.110	Motor Vehicle Code Violation	$ 6,000.00
	331.120	Ordinance Violations	$ 500.00
INTEREST EARNINGS			**$ 150.00**
	341.001	Interest Income	$ 150.00
	341.002	Interest - Finance Charge	$ -
	341.000	Interet Earnings - Other	$ -
RENTS AND ROYALTIES			**$ 33,890.00**
	342.200	Rent of Buildings (Postal Lease)	$ 12,540.00
	342.210	Office Area Rental	$ 16,800.00
	342.430	Rent of Road Machinery and Equipment	$ 100.00
	342.440	Lease of Land (Fulmer, State Stockpile, Radio pole)	$ 4,450.00
STATE CAPITAL AND OPERATING GRANTS			**$ 12,000.00**
	354.010	Intergovernmental Revenue	$ 6,000.00
	354.101	Other grants and Gifts	$ 6,000.00
STATE SHARE REVENUE AND ENTITLEMENTS			**$ 107,625.00**
	355.010	Public Utility Tax	$ 2,000.00
	355.040	Liquor License	$ 625.00
	355.050	Pension Fund (Ref. 487.159) (State Aid)	$ 40,000.00
	355.070	Foreign Fire Insurance (same as 411.542)	$ 65,000.00
GENERAL GOVERNMENT			**$ 37,000.00**
	361.300	Zoning Permits, Maps, Ord., Books	$ 3,000.00
	361.314	Engineering Fees - Reimbursable	$ 25,000.00
	361.315	Stormwater Management Fees	$ 1,000.00
	361.340	Zoning Hearing Board Fees	$ 4,000.00
	361.350	SALDO - Application Fees	$ 4,000.00
PUBLIC SAFETY			**$ 57,500.00**
	362.410	Building Permits	$ 50,000.00
	362.440	Sewer Permit Fees	$ 7,500.00
HIGHWAY AND STREETS			**$ 1,000.00**
	363.100	Road Permits	$ 1,000.00
RECYCLING			**$ 2,000.00**
	364.500	Loading and delivery fees	$ 2,000.00
CULTURE - RECREATION			**$ 12,500.00**
	367.100	Park Permits	$ 4,000.00

2014 GENERAL FUND (01) REVENUE

				2014 Budget
	367.500	Municipal Center Rental	$	8,500.00
MISCELLANEOUS REVENUE			**$**	**1,000.00**
	380.100	Miscellaneous Income	$	1,000.00
	380.102	Advertising Reimbursable	$	-
OTHER FINANCING SOURCES			**$**	**18,200.00**
	390.100	Transfer Funds unreserved	$	-
	390.101	Transfer Funds- Dedicated General Fund Reserves	$	18,200.00
	390.102	Transfer Funds- Dedicated Park Reserves	$	-
SALE OF ASSETS			**$**	**500.00**
	391.100	Sale of Assets	$	500.00
INSURANCE CLAIMS			**$**	**23,500.00**
	392.001	Insurance Claim	$	3,500.00
	*392.003	Pool Dividends - Health Care & Gen Liab.	$	20,000.00
REFUNDS			**$**	**500.00**
	395.000	Refund of prior year expenses	$	500.00
CASH BALANCE FORWARDED			**$**	**394,000.00**
	399.000	Fund Balance Forwarded	$	394,000.00
		Total Revenue	**$**	**2,275,620.00**
		Net Revenues	$	1,863,420.00
		Expenses vs projected revenues	$	0.00

2014 GENERAL FUND (01) EXPENSES

			2014 Budget
LEGISLATIVE BODY			**$ 7,500.00**
	400.110	Salary of Elected Officials	$ 7,500.00
EXECUTIVE			**$ 67,726.00**
	401.130	Salary of Township Manager	$ 67,626.00
	401.131	Discretionary wages, stipends	$ 100.00
FINANCIAL ADMINISTRATION			**$ 8,900.00**
	402.310	Wages of Elected Auditors	$ 100.00
	402.311	Wages for Appointed Auditors	$ 8,800.00
TAX COLLECTION			**$ 32,700.00**
	403.110	Real Estate Taxes - 5%	$ 5,900.00
	403.111	EIT Taxes - 1.7% + supplies	$ 20,600.00
	403.112	Fire Hydrant Taxes - 5%	$ 200.00
	403.114	OPT - 2.25% + expenses	$ 700.00
	403.200	Materials, Supplies & General Expense (RE Tax Office)	$ 5,000.00
	403.350	Tax Collector's Bond	$ 300.00
	403.351	TCC	$ -
LAW			**$ 20,000.00**
	404.310	Legal Fees	$ 20,000.00
CLERK / SECRETARY			**$ 121,237.60**
	405.120	Salary of Secretary/Treasurer	$ 39,900.00
	405.121	Interim Position	$ 9,000.00
	405.131	Wages for Intern	$ 100.00
	405.140	Wages for Administrative Asst.	$ 19,937.60
	405.174	Education Expense	$ 3,000.00
	405.210	Materials and Supplies	$ 4,500.00
	405.241	General Expense	$ 5,000.00
	405.242	Fire Hydrant Rental	$ 3,900.00
	405.261	Computer Repairs & Computer Equipment upgrade	$ 9,900.00
	405.320	Telecommunications (UMT - Muni center)	$ 6,000.00
	405.321	Telecommunications (Garage)	$ 3,500.00
	405.330	Vehicle Operating Expense (mileage reimbursement)	$ 7,000.00
	405.341	Advertising, Printing & Postage	$ 6,500.00
	405.353	Insurance and Bonding	$ 500.00
	405.700	Capital Expense (Permit Management Software)	$ -
	405.701	Copier Expenses	$ 2,500.00
ENGINEER			**$ 45,000.00**
	408.313	Engineering Fees	$ 20,000.00
	408.314	Engineering Fees - Reimbursable	$ 25,000.00
GENERAL GOVERNMENT BUILDINGS AND PLANT			**$ 118,500.00**
	409.100	Custodian Services	$ 10,000.00
	409.200	Materials and Supplies	$ 500.00
	409.241	General Expense	$ 2,000.00
	409.250	Custodial Supplies	$ 750.00
	409.260	Minor Equipment Purchase	$ 750.00
	409.361	Fuel, Light and Water - KHS	$ 12,000.00
	409.362	Fuel, Light and Water - Old Admin Bldg	$ 9,000.00
	409.363	Fuel, Light and Water - Garage	$ 10,000.00
	409.370	Maintenance and Repairs - KHS	$ 55,000.00
	409.371	Maintenance and Repairs - Post Office	$ 1,000.00
	409.372	Maintenance and Repairs - Old Building	$ 3,000.00

2014 GENERAL FUND (01) EXPENSES

				2014 Budget
	409.373	Maintenance and Repairs - Garage & Accessory Bldgs.	$	7,500.00
	409.374	Maintenance and Repairs - Old Garage	$	500.00
	409.700	Capital Purchases (PW Clean Room Construction)	$	6,500.00
FIRE			**$**	**119,630.00**
	411.540	Contribution to Volunteer Fire Company	$	50,860.00
	411.541	Contribution to Volunteer Fire Police	$	3,770.00
	411.542	Foreign Fire Insurance (payout to FD's) Ref. 355.070	$	65,000.00
AMBULANCE / RESCUE			**$**	**11,380.00**
	412.500	Contribution General Health	$	11,380.00
PROTECTIVE INSPECTION			**$**	**70,766.00**
	413.122	Building Code Program Wages	$	26,250.00
	413.123	NPDES MS4 Program	$	3,000.00
	413.300	SEO Enforcement	$	21,516.00
	413.313	Building Code Program Services	$	20,000.00
PLANNING AND ZONING			**$**	**102,701.60**
	414.300	Wages for Zoning & Planning	$	78,461.60
	414.301	Zoning and Planning - SWLCP updates and codificiation project	$	16,240.00
	414.310	EAC - Envrionmental Advisory Council	$	500.00
	414.530	Zoning Hearing Board Expenses	$	4,500.00
	414.540	Public Safety General Expenses; incl. Citizens FC relocation study	$	3,000.00
EMERGENCY MANAGEMENT			**$**	**1,000.00**
	415.300	Emergency Management Civil Defense	$	1,000.00
PUBLIC WORKS - SANITATION			**$**	**8,500.00**
	426.001	Recycling/Yard Waste Program	$	8,500.00
SOLID WASTE COLLECTION AND DISPOSAL			**$**	**2,500.00**
	427.001	Solid Waste Collection & Disposal	$	2,500.00
HIGHWAY MAINTENANCE - GENERAL SERVICES			**$**	**84,500.00**
	430.238	Uniform Service	$	7,000.00
	430.241	Highway General Expense	$	5,500.00
	430.260	Purchase of Hand Tools	$	2,500.00
	430.261	Safety Equipment (PPE)	$	500.00
	430.330	Vehicle Operating Expense	$	50,000.00
	430.331	Equipment Rental	$	16,500.00
	430.740	Major Equipment Purchase	$	2,000.00
	430.741	FCC Radio System Upgrade Portable Radio purchase	$	500.00
HIGHWAY MAINTENANCE - SNOW AND ICE REMOVAL			**$**	**25,000.00**
	432.100	Snow and Ice Removal (ref. LFF 432.001 total= 800t salt)	$	25,000.00
HIGHWAY MAINTENANCE - TRAFFIC SIGNALS AND SIGNS			**$**	**22,600.00**
	433.100	Street Signs	$	10,000.00
	433.102	Traffic Lights (incl one generator connection upgrade)	$	10,000.00
	433.103	Streetlight Township Facilities & SL Fund share	$	2,600.00
	433.410	Traffic Control Device Ins Repair Ref 392.001	$	-
HIGHWAY MAINTENANCE - REPAIR OF TOOLS AND MACHINERY			**$**	**15,000.00**
	437.100	Repairs to tools and machinery	$	15,000.00
HIGHWAY MAINTENANCE - MAINTENANCE OF HIGHWAYS AND BRIDGES			**$**	**353,270.04**
	438.100	Wages	$	250,355.04
	438.101	Public Works Coordinator	$	52,915.00
	438.200	Roads and Bridges (General)	$	50,000.00
HIGHWAY CONSTRUCTION AND REBUILDING			**$**	**428,100.00**
	439.100	Highways - Construction & Rebuliding	$	142,100.00

2014 GENERAL FUND (01) EXPENSES

			2014 Budget	
	439.101	Bridge and Culvert Rebuilding, General	$	10,000.00
	439.105	Bridge / Culvert Design and Permitting	$	-
	439.108	Acorn Dr Culvert	$	-
	439.011	Yeakels Mill Rd Bridge	$	275,000.00
	439.012	So. 7th St Culvert rehab	$	-
	439.013	Bachman Rd Drainage Culvert installation	$	1,000.00
CULTURE - RECREATION ADMINISTRATION			**$**	**80,074.00**
	451.100	Wages for Park Maintainence/Operation	$	33,224.00
	451.364	Jasper Park Sewer service (LCA)	$	300.00
	451.530	Recreation	$	27,000.00
	451.532	Portable Toilet - Rental	$	2,500.00
	451.533	Park Maintenance (Contracted)	$	5,000.00
	451.540	Cultural Donations	$	12,050.00
RECREATION			**$**	**20,000.00**
	452.536	Facility Parking Lot Sealcoat/Striping	$	20,000.00
PARKS -			**$**	**-**
	454.600	Recreation Capital Expenses	$	-
	454.660	Capital Design	$	-
	454.710	Property Purchase Reserve Contribution	$	-
LIBRARIES			**$**	**38,043.00**
	456.540	Library Membership	$	38,043.00
INSURANCE			**$**	**121,441.20**
	486.161	Social Security Taxes	$	34,788.14
	486.162	Unemployment Compensation	$	7,817.13
	486.163	Medicare Taxes	$	8,135.94
	486.351	Insurance - Package Policy	$	16,000.00
	486.352	Errors & Ommission Policy (Public Officials)	$	8,700.00
	486.354	Workmen's Compensation - Township	$	26,000.00
	486.355	Workman's Compensation - Fire Company	$	19,000.00
	486.356	Other and Event Policies	$	1,000.00
	486.357	Healthcare Reform - Transitional Reinsurance Fee and PCOR Fee	$	2,400.00
EMPLOYEE BENEFITS			**$**	**265,427.36**
	487.151	Health and Accident Insurance	$	215,427.36
	487.158	Life & Disability Insurance	$	2,000.00
	487.159	Pension Fund Obligation	$	45,000.00
	487.160	Pension Fund Contingency Obligation	$	3,000.00
EMPLOYEE W/H TAX NO CHARGE TO LIABILITY			**$**	**-**
	488.217	Fed & State w/h Tax	$	-
INTERFUND OPERATING EXPENSES			**$**	**1,000.00**
	491.000	Refund of Prior Year's Revenues	$	500.00
	491.001	Refund of this Year's Revenues	$	500.00
	492.001	Transfer Fund		
MAJOR FIRE FIGHTING EQUIPMENT FUND			**$**	**53,550.00**
	493.100	Major Fire Fighting Equipment Fund	$	53,550.00
OPEN SPACE FUND			**$**	**-**
	493.200	Open Space Preservation Fund Contribution	$	-
CONTINGENCY FUND			**$**	**24,873.20**
	494.100	Contingency Capital Fund Contribution	$	24,873.20
PAYROLL EXPENSES			**$**	**3,500.00**
	6560	Payroll Expenses	$	3,500.00

2014 GENERAL FUND (01) EXPENSES

			2014 Budget
	66900	Reconciliation Discrepancies	
		Total Exenses	**$ 2,275,620.00**
		Revenue vs expenses	$ 0.00

Upper Milford Township **Adopted 12-30-2013**

2014 GENERAL FUND DISTRIBUTIONS and DONATIONS

AMBULANCE / RESCUE			2014 BUDGET
	412.500	Emmaus Ambulance 5% increase	$ 3,190.00
	412.500	Macungie Ambulance 5% increase	$ 3,190.00
	412.500**	Emmaus Ambulance 1 Time add'l donation	$ 2,500.00
	412.500**	Macungie Ambulance 1 Time add'l donation	$ 2,500.00
			$ 11,380.00
		** indicates funds distributed, if available, at BOS discretion .	
FIRE		$14.83 per capita	
	411.540	Citizen's Fire Company - Regular Subsidy +5%	$ 25,430.00
	411.540	Upper Milford Western District Fire Company +5%	$ 25,430.00
	411.541	Citizen's Fire Company - Fire Police +5%	$ 1,885.00
	411.541	Upper Milford Western District Fire Company - Fire Police +5%	$ 1,885.00
			$ 54,630.00
MAJOR FIRE FIGHTING EQUIPMENT FUND			
	493.100	Citizen's Fire Company +5%	$ 26,775.00
	493.100	Upper Milford Western District Fire Company +5%	$ 26,775.00
			$ 53,550.00
LIBRARY MEMBERSHIP			
	456.540	Emmaus Library Membership 3.3% increase from 2013	**$ 38,043.00**
		UMT Population 7,292 x $5.22 per person	
		requested amount($38,043)	
		Macungie Borough; $5.65/capita<>Emmaus Borough $10.40/capita	
CULTURAL DONATIONS - THROUGHOUT COUNTY			
	451.540	UMYA; Youth Sports Program subsidies.	$ 5,000.00
	451.540	Vera Cruz Senior Citizens	$ 600.00
	451.540	Old Zionsville Senior Citizens	$ 600.00
	451.540	Lehigh County Senior Citizens	$ 600.00
	451.540	Allentown Rescue Mission	$ -
	451.540	Allentown Salvation Army	$ -
	451.540	Lehigh Valley Crime Stoppers	$ -
	451.540	Lehigh County Meals on Wheels	$ 2,000.00
	451.540	Perkiomen Watershed Conservancy	$ 150.00
	451.540	Greater Lehigh Valley Visiting Nurse Association	$ 100.00
	451.540	Uncommitted Stray Animal Services Contract	$ 2,000.00
			$ -
	Uncommitted	Other	$ 1,000.00
			$ 12,050.00
	Payment distribution made in installments over the entire year beginning February		

FINAL

Upper Milford Township **BUDGET** **Adopted 12-30-2013**

2014 STREET LIGHT FUND (02)

REVENUES:		**2014 BUDGET**
02.310.00	**STREET LIGHT ASSESSMENT**	
02.310.00	Street Light Assessment ** 5% increase projected for next year	$ 24,200.00
02.350.00	UMT General Street Lighting Contribution	$ 2,300.00
TOTAL REVENUES:		**$ 26,500.00**
EXPENSES:		
02.403.113	**COLLECTION**	
02.403.113	Commission - Street Light Assessment	$ 1,000.00
02.409.241	Bank Charges	$ -
02.434.000	**STREET LIGHTING**	
02.434.361	Street Light Costs	$ 25,500.00
TOTAL EXPENSES:		**$ 26,500.00**
	YE-PROJECTED CASH BALANCE:	
	Fund balance forward	$ -
	Budget Balance:	$ -
** Street Light Assesment billing goes out with Real Estate Tax Bill		

Upper Milford Township BUDGET Adopted 12-30-2013
2014 STATE LIQUID FUELS FUND (35)

		2014 BUDGET
REVENUE:		
35.341.000	**INTEREST INCOME**	
35.341.001	Interest Earned	$ 100.00
35.355.000	**STATE SHARED REVENEUE AND ENTITLEMENTS**	
35.355.020	Inter-Governmental Revenue	$ 200,000.00
35.355.030	State Road Turnback Payments	$ 13,120.00
35.391.010	Sale of Equipment	$ -
35.392.010	Transfer from Capital Reserve equipment fund (Truck 10 lease)	$ -
TOTAL REVENUES		**$ 213,220.00**
EXPENSES:		**2014 BUDGET**
35.409.241	**Bank Charges**	**$ -**
35.430.741	**Major Equipment Purchase Total**	**$ 47,927.09**
35.430.741	Major Equipment-Other	$ -
35.430.742	Dump Truck No. 10 Lease Payment $26,127.69 payment due Feb 1 through 2016	$ 26,127.69
35.430.743	Street Sweeper Lease Payment; $21,799.40 due May 1 through 2017	$ 21,799.40
35.432.000	**WINTER MAINTENANCE**	**$ 25,000.00**
35.432.001	Snow and Ice Removal (Use GF First;see GF 432.100)	$ 25,000.00
35.438.000	**HWY - MAINTENANCE AND REPAIR OF ROADS**	**$ 305,907.91**
35.438.001	Repair of Roads	
	>Sealcoat	$ 136,700.00
	>Crackseal (contract)	$ 15,000.00
	>Polypatch	$ -
	>Line Painting; Roads and Intersections	$ 16,156.00
	>UTFC TBD	$ 138,051.91
35.439.000	**HWY - CONSTRUCTION AND REBUILDING**	**$ -**
35.439.001	Construction	$ -
TOTAL EXPENSES		**$ 378,835.00**
	YE-PROJECTED CASH BALANCE:	
	Fund balance forward 01/01/2014	$ 165,615.00
	Fund Balance:	**$ -**
Equipment Fund Balance 1-01-14 : $90,677.79		
20% of 2014 allocation estimate: $42,000 +/-		
2014 Max. equipment funds avail: $132, 000 estimated		