UPPER MILFORD TOWNSHIP
BOARD OF SUPERVISORS

PO Box 210 ~ 5671 Chestnut Street
Old Zionsville, PA 18068
Phone: (610) 966 – 3223 ~ Fax: (610) 966 – 5184
E-mail: info@uppermilford.net
Web: http://www.uppermilford.net

Chairman
George D. DeVault

Vice-Chairman
Daniel J. Mohr

Supervisor
Robert C. Sentner

UPPER MILFORD TOWNSHIP
2016 BUDGET

Adopted: December 30, 2015
Upper Milford Township Board of Supervisors

Upper Milford Township BUDGET FINAL 12-30-2015

2016 GENERAL FUND (01) REVENUE

			2016 BUDGET
REAL PROPERTY TAXES			**$ 125,630.00**
	301.100	Real Estate Current Year	$ 120,000.00
	301.200	Real Estate Prior Year	$ 3,000.00
	301.400	Real Estate Delinquent Tax	$ 2,500.00
	301.600	Real Estate Interim Tax	$ 130.00
OCCUPATION TAXES			**$ 17,000.00**
	305.100	Municipal Service Tax (formerly OPT)	$ 17,000.00
	305.200	Prior Year MST (formerly OPT)	$ -
LOCAL TAX ENABLING ACT			**$ 1,463,800.00**
	310.100	Real Estate Transfer Tax	$ 160,000.00
	310.210	Earned Income Tax Current Year	$ 1,300,000.00
	310.363	Fire Hydrant Assessment	$ 3,800.00
BUSINESS LICENSES AND PERMITS			**$ 115,025.00**
	321.610	Peddler's License	$ 25.00
	321.800	Cable Television Franchise	$ 115,000.00
FINES			**$ 1,000.00**
	331.110	Motor Vehicle Code Violation	$ 500.00
	331.120	Ordinance Violations	$ 500.00
INTEREST EARNINGS			**$ 200.00**
	341.001	Interest Income	$ 150.00
	341.002	Interest - Finance Charge	$ 50.00
	341.000	Interet Earnings - Other	$ -
RENTS AND ROYALTIES			**$ 31,646.00**
	342.200	Rent of Buildings (Postal Lease)	$ 12,096.00
	342.210	Office Area Rental	$ 16,000.00
	342.430	Rent of Road Machinery and Equipment	$ 100.00
	342.440	Lease of Land (Fulmer, State Stockpile, Radio pole)	$ 3,450.00
STATE CAPITAL AND OPERATING GRANTS			**$ 9,000.00**
	354.010	Intergovernmental Revenue	$ 6,000.00
	354.101	Other grants and Gifts	$ 3,000.00
STATE SHARE REVENUE AND ENTITLEMENTS			**$ 105,925.00**
	355.010	Public Utility Tax	$ 1,900.00
	355.040	Liquor License	$ 1,025.00
	355.050	Pension Fund (Ref. 487.159) (State Aid)	$ 43,000.00
	355.070	Foreign Fire Insurance (same as 411.542)	$ 60,000.00
GENERAL GOVERNMENT			**$ 41,500.00**
	361.300	Zoning Permits, Maps, Ord., Books	$ 3,000.00
	361.314	Engineering Fees - Reimbursable	$ 30,000.00
	361.315	Stormwater Management Fees	$ 1,500.00
	361.340	Zoning Hearing Board Fees	$ 3,000.00
	361.350	SALDO - Application Fees	$ 4,000.00
PUBLIC SAFETY			**$ 69,000.00**
	362.410	Building Permits	$ 60,000.00
	362.440	Sewer Permit Fees	$ 9,000.00
HIGHWAY AND STREETS			**$ 500.00**
	363.100	Road Permits	$ 500.00
RECYCLING			**$ 1,500.00**
	364.500	Loading and delivery fees	$ 1,500.00
CULTURE - RECREATION			**$ 9,000.00**
	367.100	Park Permits	$ 3,500.00

2016 GENERAL FUND (01) REVENUE

				2016 BUDGET
	367.500	Municipal Center Rental	$	5,500.00
MISCELLANEOUS REVENUE			**$**	**1,000.00**
	380.100	Miscellaneous Income	$	1,000.00
	380.102	Advertising Reimbursable	$	-
OTHER FINANCING SOURCES			**$**	**140,000.00**
	390.100	Transfer Funds unreserved	$	-
	390.101	Transfer Funds- Dedicated General Fund Reserves	$	125,000.00
	390.102	Transfer Funds- Dedicated Park Reserves	$	15,000.00
SALE OF ASSETS			**$**	**250.00**
	391.100	Sale of Assets	$	250.00
INSURANCE CLAIMS			**$**	**3,000.00**
	392.001	Insurance Claim	$	2,000.00
	*392.003	Pool Dividends - Health Care & Gen Liab.	$	1,000.00
REFUNDS			**$**	**300.00**
	395.000	Refund of prior year expenses	$	300.00
CASH BALANCE FORWARDED			**$**	**600,000.00**
	399.000	Fund Balance Forwarded	$	600,000.00
		Total Revenue and transferred funds	**$**	**2,735,276.00**
		Net Revenues	$	1,995,276.00
		Total Revenue less Expenses	$	0.00

Upper Milford Township BUDGET FINAL 12-30-2015

2016 GENERAL FUND (01) EXPENSES

				2016 BUDGET
LEGISLATIVE BODY			**$**	**7,500.00**
	400.100	Salary of Elected Officials	$	7,500.00
EXECUTIVE			**$**	**93,647.50**
	401.130	Salary of Township Manager	$	38,947.50
	401.131	Discretionary wages, stipends	$	100.00
	401.132	Salary of Assistant Township Manager	$	54,600.00
FINANCIAL ADMINISTRATION			**$**	**9,700.00**
	402:310	Wages of Elected Auditors	$	100.00
	402.311	Wages for Appointed Auditors	$	9,600.00
TAX COLLECTION			**$**	**33,796.50**
	403.110	Real Estate Taxes - 5%	$	6,281.50
	403.111	EIT Taxes - 1.7% + supplies	$	22,100.00
	403.112	Fire Hydrant Taxes - 5%	$	190.00
	403.114	OPT 2.25% + expenses	$	625.00
	403.200	Materials, Supplies & General Expense (RE Tax Office)	$	4,500.00
	403.350	Tax Collector's Bond	$	100.00
	403.351	TCC	$	-
	403.000	Tax collections other	$	-
LAW			**$**	**25,000.00**
	404.31	Legal Fees	$	25,000.00
CLERK / SECRETARY			**$**	**112,871.55**
	405.120	Wages of Assistant Secretary/Treasurer	$	37,589.01
	405.121	Interim Position	$	-
	405.131	Wages for Intern	$	800.00
	405.140	Wages for Administrative Asst.	$	21,082.54
	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 Service Fee from LCA	$	3,900.00
	~~405.260~~	~~Minor Equipment Purchase~~		
	405.261	Computer Repairs & Computer Equipment upgrade	$	10,000.00
	405.320	Telecommunications (UMT - Muni center)	$	6,000.00
	405.321	Telecommunications (Garage)	$	3,500.00
	405.330	Vehicle Operating Expense (mileage reimbursement)	$	8,000.00
	405.341	Advertising, Printing & Postage	$	6,000.00
	405.353	Insurance and Bonding	$	1,000.00
	405.701	Copier Expenses	$	2,500.00
ENGINEER			**$**	**55,000.00**
	408.313	Engineering Fees	$	25,000.00
	408.314	Engineering Fees - Reimbursable	$	30,000.00
GENERAL GOVERNMENT BUILDINGS AND PLANT			**$**	**160,650.00**
	409.100	Custodian Services	$	10,000.00
	409.200	Materials and Supplies	$	500.00
	409.241	General Expense	$	1,750.00
	409.250	Custodial Supplies	$	500.00
	409.260	Minor Equipment Purchase	$	750.00
	409.361	Fuel, Light and Water - KHS	$	13,000.00
	409.362	Fuel, Light and Water - Old Admin Bldg	$	9,400.00
	409.363	Fuel, Light and Water - Garage	$	10,000.00
	409.370	Maintenance and Repairs - Municipal Center	$	90,000.00

Upper Milford Township BUDGET FINAL 12-30-2015
2016 GENERAL FUND (01) EXPENSES

			2016 BUDGET
	409.371	Maintenance and Repairs - Post Office	$ 1,500.00
	409.372	Maintenance and Repairs - Old Building	$ 5,000.00
	409.373	Maintenance and Repairs - Garage & Accessory Bldgs.	$ 7,500.00
	409.374	Maintenance and Repairs - Old Garage	$ 750.00
	409.700	Capital Purchases Maint. Garage	$ 10,000.00
FIRE			**$ 130,300.00**
	411.540	Contribution to Volunteer Fire Company	$ 60,300.00
	~~411.541~~	~~Contribution to Volunteer Fire Police~~	$ -
	411.542	Foreign Fire Insurance (payout to FD's) Ref. 355.070	$ 60,000.00
	411.543**	Grant Match	$ 10,000.00
AMBULANCE / RESCUE			**$ 20,000.00**
	412.500	Contribution General Health	$ 20,000.00
	412.000	Ambulance/Rescue other	$ -
PROTECTIVE INSPECTION			**$ 92,650.00**
	413.122	Building Code Program Wages	$ 30,450.00
	413.123	NPDES MS4 Program	$ 4,000.00
	413.300	SEO Enforcement	$ 25,200.00
	413.302	Zionsville Area Sewage needs study	$ 8,000.00
	413.313	Building Code Program Services	$ 25,000.00
PLANNING AND ZONING			**$ 112,672.54**
	414.300	Wages for Zoning & Planning	$ 89,332.54
	414.301	Zoning and Planning - SWLCP updates and codificiation pı	$ 16,240.00
	414.310	EAC - Envrionmental Advisory Council	$ 500.00
	414.510	Education Expense** (new line item)	$ 600.00
	414.530	Zoning Hearing Board Expenses	$ 3,000.00
	414.540	Public Safety General Expenses; incl. Citizens FC relocatic	$ 3,000.00
EMERGENCY MANAGEMENT			**$ 6,500.00**
	415.300	Emergency Management Civil Defense	$ 1,500.00
	415.301**	Emergency services training expenses reimbursement	$ 5,000.00
PUBLIC WORKS - SANITATION			**$ 5,500.00**
	426.001	Recycling/Yard Waste Program	$ 5,500.00
SOLID WASTE COLLECTION AND DISPOSAL			**$ 2,500.00**
	427.001	Solid Waste Collection & Disposal	$ 2,500.00
HIGHWAY MAINTENANCE - GENERAL SERVICES			**$ 217,000.00**
	430.238	Uniform Service	$ 7,500.00
	430.241	Highway General Expense	$ 6,000.00
	430.260	Purchase of Hand Tools	$ 3,000.00
	430.261	Safety Equipment (PPE)	$ 600.00
	430.330	Vehicle Operating Expense	$ 54,000.00
	430.331	Equipment Rental	$ 10,000.00
	430.740	Major Equipment Purchase	$ 135,000.00
	430.741	FCC Radio System Upgrade Portable Radio purchase	$ 900.00
HIGHWAY MAINTENANCE - SNOW AND ICE REMOVAL			**$ 35,000.00**
	432.100	Snow and Ice Removal (ref. LFF 432.001 total= 890t salt)	$ 35,000.00
HIGHWAY MAINTENANCE - TRAFFIC SIGNALS AND SIGNS			**$ 57,400.00**
	433.100	Street Signs and pavement markings	$ 10,000.00
	433.102	Traffic Lights (incl possible preemption upgrade)	$ 42,000.00
	433.103	Streetlight Township Facilities & SL Fund share	$ 5,000.00
	433.410	Traffic Control Device Insurance Repair Ref 392.001	$ 400.00
HIGHWAY MAINTENANCE - REPAIR OF TOOLS AND MACHINERY			**$ 20,000.00**

Upper Milford Township BUDGET FINAL 12-30-2015
2016 GENERAL FUND (01) EXPENSES

			2016 BUDGET
	437.100	Repairs to tools and machinery	$ 20,000.00
HIGHWAY MAINTENANCE - MAINTENANCE OF HIGHWAYS AND BRIDGES			**$ 379,174.07**
	438.100	Wages	$ 287,930.34
	438.101	Public Works Coordinator	$ 38,947.50
	438.200	Roads and Bridges (General)	$ 50,000.00
	438.000	other	$ 2,296.23
HIGHWAY CONSTRUCTION AND REBUILDING			**$ 405,000.00**
	439.100	Highways - Construction & Rebuliding	$ 225,000.00
	439.101	Bridge and Culvert Rebuilding, General	$ 30,000.00
	439.105	Bridge / Culvert Design and Permitting	$ 25,000.00
	439.014	Allen Street Improvements	$ 125,000.00
CULTURE - RECREATION ADMINISTRATION			**$ 80,800.00**
	451.100	Wages for Park Maintainence/Operation	$ 34,000.00
	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)	$ 6,000.00
	451.540	Cultural Donations	$ 11,000.00
	451.000	Culture-recreation Adm other	$ -
RECREATION			**$ 52,000.00**
	452.536	Facility Parking Lot Sealcoat/Striping; Lenape Park	$ 20,000.00
	452.537	Lenape Park Tennis Court Resurfacing	$ 32,000.00
PARKS -			**$ 18,000.00**
	454.600	Recreation Capital Expenses (walking trail at Lenape Park	$ 15,000.00
	454.660	Capital Design	$ 3,000.00
	454.710	Property Purchase Reserve Contribution	$ -
LIBRARIES			**$ 39,967.00**
	456.540	Library Membership	$ 39,967.00
INSURANCE			**$ 123,979.23**
	486.161	Social Security Taxes	$ 39,478.65
	486.162	Unemployment Compensation	$ 9,232.91
	486.163	Medicare Taxes	$ 8,087.66
	486.351	Insurance - Package Policy	$ 19,000.00
	486.352	Errors & Ommission Policy (Public Officials)	$ 8,100.00
	486.354	Workmen's Compensation - Township	$ 22,500.00
	486.355	Workman's Compensation - Fire Company	$ 15,500.00
	486.356	Other and Event Policies	$ 1,000.00
	486.357	Healthcare Reform - T R Fee and PCOR Fee	$ 1,080.00
EMPLOYEE BENEFITS			**$ 305,627.60**
	487.151	Health and Accident Insurance	$ 248,154.00

Upper Milford Township BUDGET FINAL 12-30-2015
2016 GENERAL FUND (01) EXPENSES

				2016 BUDGET
	487.158	Life & Disability Insurance	$	5,473.60
	487.159	Pension Fund Obligation	$	47,000.00
	487.160	Pension Fund Contingency Obligation	$	5,000.00
EMPLOYEE W/H TAX NO CHARGE TO LIABILITY			**$**	**-**
	488.217	Fed & State w/h Tax	$	-
INTERFUND OPERATING EXPENSES			**$**	**1,000.00**
	491.002	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			**$**	**59,040.00**
	493.100	Major Fire Fighting Equipment Fund	$	59,040.00
OPEN SPACE FUND			**$**	**-**
	493.200	Open Space Preservation Fund Contribution	$	-
CONTINGENCY FUND			**$**	**70,000.00**
	494.100	Contingency Capital Fund Contribution	$	70,000.00
PAYROLL EXPENSES			**$**	**3,000.00**
	6560	Payroll Expenses	$	3,000.00
	66900	Reconciliation Discrepancies	$	-
		Total Exenses	**$**	**2,735,276.00**
		Total Revenue - expenses	$	0.00

Upper Milford Township **FINAL 12-30-2015**

2016 GENERAL FUND DISTRIBUTIONS and DONATIONS

			2016 BUDGET
AMBULANCE / RESCUE			**$ 20,000.00**
	412.500	Emmaus Ambulance 42.9% increase per Emmaus request	$ 10,000.00
	412.500	Macungie Ambulance 42.9% increase to keep equal	$ 10,000.00
	~~412.500**~~	~~Emmaus Ambulance 1 Time add'l donation**~~	$ -
	~~412.500**~~	~~Macungie Ambulance 1 Time add'l donation**~~	$ -
		** indicates funds distributed, if available, at BOS discretion .	
FIRE		$16.35 per capita cost	**$ 60,300.00**
	411.540	Citizen's Fire Company - Regular Subsidy +5%	$ 30,150.00
	411.540	Upper Milford Western District Fire Company +5%	$ 30,150.00
	411.541	Citizen's Fire Company - Fire Police +5% included above	
	411.541	Upper Milford Western District Fire Co - Fire Police +5% incl above	
MAJOR FIRE FIGHTING EQUIPMENT FUND			**$ 59,040.00**
	493.100	Citizen's Fire Company +5%	$ 29,520.00
	493.100	Upper Milford Western District Fire Company +5%	$ 29,520.00
LIBRARY MEMBERSHIP			**$ 39,967.00**
	456.540	Emmaus Library Membership 3.0% increase from 2015	$ 39,967.00
		UMT Population 7,292 x $5.48 per person	
		requested amount($39,967.00)	
		Macungie Borough; $5.65/capita<>Emmaus Borough $10.40/capita	
CULTURAL DONATIONS - THROUGHOUT COUNTY			**$ 11,000.00**
	451.540	UMYA; Youth Sports Program subsidies.	$ 5,000.00
	451.540	Vera Cruz Senior Citizens	$ 600.00
	~~451.540~~	~~Old Zionsville Senior Citizens~~	$ -
	451.540	Lehigh County Senior Citizens (Increase per request)	$ 650.00
	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 services if needed	$ 2,500.00
		TOTAL	**$ 180,307.00**
	Payment distribution made in installments over the entire year beginning February		

FINAL

Upper Milford Township **BUDGET 2016** **FINAL 12-30-2015**

STREET LIGHT FUND (02)

REVENUES:		**2016 BUDGET**
02.310.00	**STREET LIGHT ASSESSMENT**	
02.310.00	Street Light Assessment	$ 24,200.00
02.350.00	UMT General Street Lighting Contribution	$ 5,000.00
TOTAL REVENUES:		**$ 29,200.00**
EXPENSES:		
02.403.113	**COLLECTION**	
02.403.113	Commission - Street Light Assessment	$ 1,210.00
02.409.241	Bank Charges	$ -
02.434.000	**STREET LIGHTING**	
02.434.361	Street Light Costs	$ 27,990.00
TOTAL EXPENSES:		**$ 29,200.00**
	YE-PROJECTED CASH BALANCE:	
	Fund balance forward	$ -
	Budget Balance:	$ -
** Street Light Assesment billing goes out with Real Estate Tax Bill		

Upper Milford Township **BUDGET** **FINAL 12-30-2015**

2016

STATE LIQUID FUELS FUND (35)

		2016 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	$ 243,000.00
35.355.030	State Road Turnback Payments	$ 13,120.00
35.391.010	Sale of Equipment	$ -
TOTAL REVENUES		**$ 256,220.00**

		2016 BUDGET
EXPENSES:		
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**	**$ 210,600.00**
35.438.001	Repair of Roads	
	>Sealcoat	$ 175,000.00
	>Crackseal (contract)	$ 18,000.00
	>Polypatch	$ -
	>Line Painting; Roads and Intersections	$ 17,600.00
	>surfacing, other	
35.439.000	**HWY - CONSTRUCTION AND REBUILDING**	**$ 68,993.00**
35.439.001	Construction	$ 68,993.00
TOTAL EXPENSES		**$ 352,520.09**

	YE-PROJECTED CASH BALANCE:	
	Fund balance forward 01/01/2016	$ 96,300.00
	Fund Balance:	**$ (0)**
Equipment Fund Balance 1-01-16 : $70,941.74		
20% of 2016 allocation estimate: $51,203 +/-		
2016 Max. equipment funds avail: $118,869 estimated		

ADOPTED, this 30th day of December 2015.

Secretary

Chairman

Vice-Chairman

Supervisor

T:\BUDGET\Signature_Page2016.doc