



**UPPER MILFORD TOWNSHIP
BOARD OF SUPERVISORS**

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Chairman
Robert C. Sentner

Vice-Chairman
Daniel J. Mohr

Supervisor
George D. DeVault

UPPER MILFORD TOWNSHIP PROPOSED 2015 BUDGET

FOR PUBLIC REVIEW

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Tentative Budget Adoption
November 20, 2014
Upper Milford Township Board of Supervisors

2015 GENERAL FUND (01) REVENUE

			2015 Budget
REAL PROPERTY TAXES			\$ 121,630.00
301.100	Real Estate Current Year		\$ 116,000.00
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			\$ 16,850.00
305.100	Municipal Service Tax (formerly OPT)		\$ 16,500.00
305.200	Prior Year MST (formerly OPT)		\$ 350.00
LOCAL TAX ENABLING ACT			\$ 1,399,000.00
310.100	Real Estate Transfer Tax		\$ 135,000.00
310.210	Earned Income Tax Current Year		\$ 1,260,000.00
310.220	Earned Income Tax Prior Year		\$ -
310.363	Fire Hydrant Assessment		\$ 4,000.00
BUSINESS LICENSES AND PERMITS			\$ 110,025.00
321.610	Peddler's License		\$ 25.00
321.800	Cable Television Franchise		\$ 110,000.00
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			\$ 107,225.00
355.010	Public Utility Tax		\$ 2,000.00
355.040	Liquor License		\$ 625.00
355.050	Pension Fund (Ref. 487.159) (State Aid)		\$ 42,600.00
355.070	Foreign Fire Insurance (same as 411.542)		\$ 62,000.00
GENERAL GOVERNMENT			\$ 37,600.00
361.300	Zoning Permits, Maps, Ord., Books		\$ 3,000.00
361.314	Engineering Fees - Reimbursable		\$ 25,000.00
361.315	Stormwater Management Fees		\$ 2,000.00
361.340	Zoning Hearing Board Fees		\$ 3,600.00
361.350	SALDO - Application Fees		\$ 4,000.00
PUBLIC SAFETY			\$ 59,000.00
362.410	Building Permits		\$ 50,000.00
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			\$ 12,500.00

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2015 GENERAL FUND (01) REVENUE

			2015 Budget
	367.100	Park Permits	\$ 4,000.00
	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		\$ 67,200.00
	390.100	Transfer Funds unreserved	\$ -
	390.101	Transfer Funds- Dedicated General Fund Reserves	\$ 18,200.00
	390.102	Transfer Funds- Dedicated Park Reserves	\$ 49,000.00
	SALE OF ASSETS		\$ 500.00
	391.100	Sale of Assets	\$ 500.00
	INSURANCE CLAIMS		\$ 11,500.00
	392.001	Insurance Claim	\$ 3,500.00
	*392.003	Pool Dividends - Health Care & Gen Liab.	\$ 8,000.00
	REFUNDS		\$ 500.00
	395.000	Refund of prior year expenses	\$ 500.00
	CASH BALANCE FORWARDED		\$ 538,000.00
	399.000	Fund Balance Forwarded	\$ 538,000.00
	Total Revenue and transferred funds		\$ 2,537,070.00
	Net Revenues		\$ 1,931,870.00
	Total Revenue less Expenses		\$ (0.00)

2015 GENERAL FUND (01) EXPENSES

		2015 Budget
LEGISLATIVE BODY		\$ 7,500.00
400.100	Salary of Elected Officials	\$ 7,500.00
EXECUTIVE		\$ 93,648.14
401.130	Salary of Township Manager	\$ 36,548.14
401.131	Discretionary wages, stipends	\$ 100.00
401.132	Salary of Assistant Township Manager	\$ 57,000.00
FINANCIAL ADMINISTRATION		\$ 8,900.00
402.310	Wages of Elected Auditors	\$ 100.00
402.311	Wages for Appointed Auditors	\$ 8,800.00
TAX COLLECTION		\$ 33,420.00
403.110	Real Estate Taxes - 5%	\$ 6,000.00
403.111	EIT Taxes - 1.7% + supplies	\$ 21,420.00
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	\$ 100.00
403.351	TCC	\$ -
403.000	Tax collentions other	\$ -
LAW		\$ 25,000.00
404.31	Legal Fees	\$ 25,000.00
CLERK / SECRETARY		\$ 122,423.13
405.120	Salary of Secretary/Treasurer	\$ 41,895.13
405.121	Interim Position	\$ 5,280.00
405.131	Wages for Intern	\$ 100.00
405.140	Wages for Administrative Asst.	\$ 20,748.00
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	\$ 4,000.00
405.260	Minor Equipment Purchase	\$ 500.00
405.261	Computer Repairs & Computer Equipment upgrade	\$ 9,900.00
405.32	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	\$ 6,500.00
405.353	Insurance and Bonding	\$ 1,000.00
405.700	Capital Expense (Permit Management Software)	\$ -
405.701	Copier Expenses	\$ 2,500.00
ENGINEER		\$ 50,000.00
408.313	Engineering Fees	\$ 25,000.00
408.314	Engineering Fees - Reimbursable	\$ 25,000.00
GENERAL GOVERNMENT BUILDINGS AND PLANT		\$ 156,900.00
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	\$ 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 - KHS	\$ 90,000.00
409.371	Maintenance and Repairs - Post Office	\$ 1,000.00
409.372	Maintenance and Repairs - Old Building	\$ 5,000.00
409.373	Maintenance and Repairs - Garage & Accessory Bldgs.	\$ 7,500.00

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2015 GENERAL FUND (01) EXPENSES

			2015 Budget
	409.374	Maintenance and Repairs - Old Garage	\$ 500.00
	409.700	Capital Purchases (PW Clean Room Construction)	\$ 6,500.00
FIRE			\$ 119,361.50
	411.540	Contribution to Volunteer Fire Company	\$ 53,403.00
	411.541	Contribution to Volunteer Fire Police	\$ 3,958.50
	411.542	Foreign Fire Insurance (payout to FD's) Ref. 355.070	\$ 62,000.00
AMBULANCE / RESCUE			\$ 14,000.00
	412.500	Contribution General Health	\$ 14,000.00
	412.000	Ambulance/Rescue other	\$ -
PROTECTIVE INSPECTION			\$ 80,341.84
	413.122	Building Code Program Wages	\$ 27,750.00
	413.123	NPDES MS4 Program	\$ 4,000.00
	413.300	SEO Enforcement	\$ 22,591.84
	413.302	Zionsville Area Sewage needs study**	\$ 6,000.00
	413.313	Building Code Program Services	\$ 20,000.00
PLANNING AND ZONING			\$ 133,875.76
	414.300	Wages for Zoning & Planning	\$ 110,135.76
	414.301	Zoning and Planning - SWLCP updates and codification pro	\$ 16,240.00
	414.310	EAC - Environmental Advisory Council	\$ 500.00
	414.530	Zoning Hearing Board Expenses	\$ 4,000.00
	414.540	Public Safety General Expenses; incl. Citizens FC relocation	\$ 3,000.00
EMERGENCY MANAGEMENT			\$ 1,500.00
	415.300	Emergency Management Civil Defense	\$ 1,500.00
PUBLIC WORKS - SANITATION			\$ 6,000.00
	426.001	Recycling/Yard Waste Program	\$ 6,000.00
SOLID WASTE COLLECTION AND DISPOSAL			\$ 2,500.00
	427.001	Solid Waste Collection & Disposal	\$ 2,500.00
HIGHWAY MAINTENANCE - GENERAL SERVICES			\$ 81,200.00
	430.238	Uniform Service	\$ 7,200.00
	430.241	Highway General Expense	\$ 5,500.00
	430.260	Purchase of Hand Tools	\$ 3,000.00
	430.261	Safety Equipment (PPE)	\$ 500.00
	430.330	Vehicle Operating Expense	\$ 52,000.00
	430.331	Equipment Rental	\$ 10,000.00
	430.740	Major Equipment Purchase	\$ 2,000.00
	430.741	FCC Radio System Upgrade Portable Radio purchase	\$ 1,000.00
HIGHWAY MAINTENANCE - SNOW AND ICE REMOVAL			\$ 30,000.00
	432.100	Snow and Ice Removal (ref. LFF 432.001 total= 890t salt)	\$ 30,000.00
HIGHWAY MAINTENANCE - TRAFFIC SIGNALS AND SIGNS			\$ 23,500.00
	433.100	Street Signs and pavement markings	\$ 10,000.00
	433.102	Traffic Lights (incl one generator & preemption upgrade)	\$ 10,000.00
	433.103	Streetlight Township Facilities & SL Fund share	\$ 3,500.00
	433.410	Traffic Control Device Insurance Repair Ref 392.001	\$ -
HIGHWAY MAINTENANCE - REPAIR OF TOOLS AND MACHINERY			\$ 16,000.00
	437.100	Repairs to tools and machinery	\$ 16,000.00
HIGHWAY MAINTENANCE - MAINTENANCE OF HIGHWAYS AND BRIDGES			\$ 357,358.94
	438.100	Wages	\$ 270,810.80
	438.101	Public Works Coordinator	\$ 36,548.14
	438.200	Roads and Bridges (General)	\$ 50,000.00
HIGHWAY CONSTRUCTION AND REBUILDING			\$ 392,962.83
	439.100	Highways - Construction & Rebuilding	\$ 212,962.83
	439.101	Bridge and Culvert Rebuilding, General	\$ 30,000.00
	439.105	Bridge / Culvert Design and Permitting	\$ 25,000.00

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2015 GENERAL FUND (01) EXPENSES

			2015 Budget
439.011	Yeakels Mill Rd Bridge		\$ 125,000.00
439.013	Drainage Culvert installation		\$ -
CULTURE - RECREATION ADMINISTRATION			\$ 82,850.00
451.100	Wages for Park Maintenance/Operation		\$ 35,000.00
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		\$ 12,050.00
451.000	Culture-recreation Adm other		\$ -
RECREATION			\$ 20,000.00
452.536	Facility Parking Lot Sealcoat/Striping; Lenape Park		\$ 20,000.00
PARKS -			\$ 55,000.00
454.600	Recreation Capital Expenses (walking trail at Lenape Park)		\$ 50,000.00
454.660	Capital Design		\$ 5,000.00
454.710	Property Purchase Reserve Contribution		\$ -
LIBRARIES			\$ 38,803.00
456.540	Library Membership		\$ 38,803.00
INSURANCE			\$ 131,052.65
486.161	Social Security Taxes		\$ 39,343.58
486.162	Unemployment Compensation		\$ 8,607.75
486.163	Medicare Taxes		\$ 9,201.32
486.351	Insurance - Package Policy		\$ 19,000.00
486.352	Errors & Omission Policy (Public Officials)		\$ 7,500.00
486.354	Workmen's Compensation - Township		\$ 25,000.00
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 PCC		\$ 2,400.00
EMPLOYEE BENEFITS			\$ 292,244.72
487.151	Health and Accident Insurance		\$ 234,250.00
487.158	Life & Disability Insurance		\$ 5,994.72
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			\$ 56,227.50
493.100	Major Fire Fighting Equipment Fund		\$ 56,227.50
OPEN SPACE FUND			\$ -
493.200	Open Space Preservation Fund Contribution		\$ -
CONTINGENCY FUND			\$ 100,000.00
494.100	Contingency Capital Fund Contribution		\$ 100,000.00
PAYROLL EXPENSES			\$ 3,500.00
6560	Payroll Expenses		\$ 3,500.00
66900	Reconciliation Discrepancies		\$ -
Total Expenses			\$ 2,537,070.00
Revenue - expenses			\$ (0.00)

Upper Milford Township

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2015 GENERAL FUND DISTRIBUTIONS and DONATIONS

AMBULANCE / RESCUE		2015 BUDGET
412.500	Emmaus Ambulance 23% increase per Emmaus request	\$ 7,000.00
412.500	Macungie Ambulance 23% increase to keep equal	\$ 7,000.00
412.500**	Emmaus Ambulance 1 Time add'l donation**	\$ -
412.500**	Macungie Ambulance 1 Time add'l donation**	\$ -
		\$ 14,000.00
	** indicates funds distributed, if available, at BOS discretion .	
FIRE	\$15.58 per capita cost	
411.540	Citizen's Fire Company - Regular Subsidy +5%	\$ 26,701.50
411.540	Upper Milford Western District Fire Company +5%	\$ 26,701.50
411.541	Citizen's Fire Company - Fire Police +5%	\$ 1,979.25
411.541	Upper Milford Western District Fire Company - Fire Police +5%	\$ 1,979.25
		\$ 57,361.50
MAJOR FIRE FIGHTING EQUIPMENT FUND		
493.100	Citizen's Fire Company +5%	\$ 28,113.75
493.100	Upper Milford Western District Fire Company +5%	\$ 28,113.75
		\$ 56,227.50
LIBRARY MEMBERSHIP		
456.540	Emmaus Library Membership 2.0% increase from 2014	\$ 38,803.00
	UMT Population 7,292 x \$5.32 per person	
	requested amount(\$38,803)	
	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 animal services if needed	\$ 2,000.00
		\$ -
Uncommitted	Other	\$ 1,000.00
		\$ 12,050.00
Payment distribution made in installments over the entire year beginning February		

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STREET LIGHT FUND (02)

		2015 BUDGET
REVENUES:		
02.310.00	STREET LIGHT ASSESSMENT	
02.310.00	Street Light Assessment	\$ 24,200.00
02.350.00	UMT General Street Lighting Contribution	\$ 2,600.00
TOTAL REVENUES:		\$ 26,800.00
EXPENSES:		
02.403.113	COLLECTION	
02.403.113	Commission - Street Light Assessment	\$ 1,100.00
02.409.241	Bank Charges	\$ -
02.434.000	STREET LIGHTING	
02.434.361	Street Light Costs	\$ 25,700.00
TOTAL EXPENSES:		\$ 26,800.00
YE-PROJECTED CASH BALANCE:		
	Fund balance forward	\$ -
	Budget Balance:	\$ -
** Street Light Assesment billing goes out with Real Estate Tax Bill		

