

# Upper Frederick Township 2023 Final Budget

## **Upper Frederick Township Residents and the Board of Supervisors,**

The 2023 Budget is respectfully submitted to the Board of Supervisors and the residents of Upper Frederick Township. This document reflects our commitment to prudent fiscal management and effective delivery of services for the residents of Upper Frederick Township.

Upper Frederick Township maintains its books and records using various funds to track revenues and expenditures. The funds include the general fund, fire fund, water fund, sewer fund, capital reserve fund and liquid fuels fund. The general fund is utilized for government services such as administration, planning and zoning, roads and parks. The fire fund was established to track payments made for emergency services which is funded by real estate taxes and state allocations. The water fund tracks the revenues and expenditures for Perkiomen Crossing water facility. The sewer fund is comprised of Perkiomen Crossing and Ivy Ridge Sewer facility operations. The capital reserve fund was established to reserve cash to fund capital improvements. The liquid fuels fund is required by the state to track the state liquid fuels money received and expended each year for expenditures related to roads.

In addition, the Township has developed a 10-year capital plan to assess the future needs of the Township for buildings, roads and equipment. The capital plan was developed so that the Township can anticipate large expenditures and reserve funds when possible to meet those goals. The Township has over the years set aside money for building, equipment and road projects and plans to continue to fund those reserves each year when the funds are available.

The Government Finance Officer's Association recommends municipalities hold 8% to 12% of general fund expenditures in reserve. For Upper Frederick Township, 8% of the general fund budgeted expenditures is \$109,723. Upper Frederick Township is financially secure with a general fund, fund balance of \$1,680,341 (123%).

## **Budget Overview**

The 2023 budget as presented includes total revenues of \$2,141,245. The general fund represents 65% or \$1,394,345 of the total revenues projected. This reflects an increase of 6% over the 2022 budgeted revenues. General fund revenues are used for Township operations which include administration, tax collection, zoning and planning, public works and parks. Other significant funds are the water fund and sewer funds which represents 7% and 16% of the budget respectively. The water and sewer revenues are used exclusively for the water and sewer operations.

In 2023 the Township plans to use some of the reserved funds to purchase a truck for the Public Works department to replace a 10-year old truck and also a mower that was part of the 2022 budget. The funds totaling \$333,000 will be paid out of the capital reserve fund.

# Upper Frederick Township 2023 Final Budget

## General Fund Budget Overview

In 2022 the Upper Frederick Township general fund budget was approximately \$1.4 million dollars. As we approach the end of 2022, we remain on track overall with the projected budget in terms of both revenues and expenditures. Our key sources of revenue- earned income tax, real estate property tax, cable television franchise fees, local services tax, and liquid fuels funds met or exceeded expectations, with real estate transfer taxes in 2022 exceeding the projected amount by \$59,000 due to a strong real estate market, which helped to off-set the purchase of the property at 3211 Big Road.

Primary Revenue Sources	Percentage of 2023 Budget
Earned income tax	50%
Real estate property tax	20%
Real estate transfer tax	4.3%
Per capita tax	1%
Local services tax	2%
Cable television franchise fees	5%
Permits and fees	2.5%
Interest	1.7%
State shared revenue	4.2%
Misc.	9.3%

Expenditures overall also remained relatively stable in 2022, with the exception of the purchase of the property at 3211 Big Road in 2022. However, this acquisition has been part of the long-term planning of the Township and reserve funds were available to offset the cost of this acquisition.

The last few years the Township has invested strategically in equipment upgrades for the Public Works Department and completed several substantial road projects. The Township has developed a long-term priority list for our roads and equipment to help prioritize the use of limited funds. This is helping staff and elected officials to develop long-term priorities relative to investments needed over the next several years for our township building, roads and equipment. We are looking for creative ways to meet township needs in the most cost-effective manner possible to avoid future tax increases.

There are **no** Township tax rate increases proposed for 2023. The millage rate for Upper Frederick is 1.62 mills and this has remained the same since 2010. Compared to the other 66 municipalities in Montgomery County, the Upper Frederick millage rate is the 12th lowest millage rate in the County.

As we finalize the proposed 2023 budget, revenues are estimated to remain very similar to past years, with real estate transfer taxes expected to settle back down to pre-2022 rates given the slowing real estate market toward the end of 2022.

Expenditures are generally expected to remain in line with past years with the exception of design work beginning on the township building to have an expanded meeting room, which is intended to improve opportunities for social distancing at public meeting. Reserve funds are available for such a renovation/expansion as well as funds received by the Township as part of the American Rescue Plan.

Revenues and expenditures are discussed in more detail on the following pages.

# Upper Frederick Township 2023 Final Budget

## General Fund Revenue

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The Township of Upper Frederick relies on a variety of income sources that are utilized to fund the local government services. These funding sources are summarized as follows:

- **Earned income tax (EIT)** is Upper Frederick's primary revenue source. The budgeted amount in 2022 was \$682,000 and the Township is on target to collect at least this amount in 2022. Accordingly, this revenue source is projected to be \$694,000 in 2023, which reflects an increase of just 1.8 percent in 2023.

This tax is assessed on all earned income – such as wages, salaries and commissions. – and this tax is proposed to remain assessed at the current rate of one-half of one percent (0.5%) in 2023. All but four municipalities in Montgomery County collect EIT taxes of at least one-half of one percent (0.5%). The tax is not assessed on Social Security benefits, pension payments, retirement fund distributions, investment earnings or unemployment compensation. Because Upper Frederick is part of the Boyertown School District, our earned income tax is collected by Berks County EIT Bureau, even though the Township is located in Montgomery County.

- **Real estate property tax** in Upper Frederick Township is levied at 1.62 mills, of which 0.220 mills is distributed to the fire company and ambulance providers. The real estate property tax is the second primary revenue source for the township and in 2023 it is budgeted to be \$273,100, which is very similar to the amount budgeted in 2022. There is no proposed change to this tax rate for 2023.

The real estate property tax in Upper Frederick Township is the 12th lowest property tax of the 67 municipalities in Montgomery County. The owner of a property in Upper Frederick Township that is assessed at \$200,000 pays \$324 in property tax to the Township, of which \$44 is distributed to the Upper Frederick Fire Company and Plymouth Community Ambulance. This same owner pays \$785 in property tax to Montgomery County (3.923 mills), and \$5,809 in property tax to the Boyertown Area School District (29.046 mills).

- **Real estate transfer tax** of one-half of one percent (0.5%) is assessed whenever a property is sold within the Township. There is no proposed change to this tax rate in 2023. This receipt fluctuates with the number and price of properties sold in the Township. In 2022 we saw a very active real estate market, which resulted in approximately \$59,000 more in revenue (\$119k year-to-date) than the \$60,000 that was budgeted. We do not anticipate this elevated revenue to continue into 2023 so the revenue projection from the real estate transfer tax in 2023 remains at \$60,000.
- **Per capita tax.** Since 1967 the Township has levied a per capita tax each year on every person living in the township that is 18 years and over. This tax was increased in 2017 from \$5 to \$10 per person. The amount of per capita tax projected to be collected in 2023 is \$10,400.
- **Local services tax.** The local services tax is a \$52 per year tax applicable to every person who works within Upper Frederick Township. This revenue source is estimated to be \$27,000 in 2023.
- **Cable television franchise.** The township received franchise fees quarterly from two cable television franchises within the township. This revenue source in 2023 is estimated to be \$70,000.
- **Other revenue sources.** In addition to the revenue sources summarized above, the Township also receives revenue from licenses, inspection fees and permits, interest, fines, sale of equipment, state funding and grants. These amounts vary year to year, but in 2023 these revenue sources are estimated to be \$259,845.

# Upper Frederick Township 2023 Final Budget

## General Fund Expenditures

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The following table provides an overview of General Fund expenditures.

Use of General Funds	Approximate Amount	Percentage of Budget
Wages and Benefits	\$468,495	34%
Parks Maintenance (ongoing) & Investment	\$124,500	9%
Road Maintenance and Repairs (in-house) (not including wages)	\$147,979	11%
Government Building/Supplies/Insurance/Admin	\$200,498	14.4%
Consulting Services (Codes, Eng, Legal)	\$73,850	5.3%
Fire and Ambulance	\$92,655	6.6%
Finance and Tax Collection	\$58,483	4.2%
Major Projects & Misc.	\$227,885	16.3%

### Staffing

Upper Frederick Township employs six (6) full-time employees and one full-time temporary position in the summer. Two of the full-time positions are in administration and the remaining positions are in the Public Works Department. Staffing salaries and benefits typically account for 34 to 40 percent of the Township budget. In 2023 approximately 34% of the budget will be allocated to staffing wages and benefits.

### Parks

The Township maintains three parks- Friendship Park, Speelhoffer Park, and Wayland Park. Township Public Works (PW) staff maintains the parks with mowing and other projects, as needed. In 2022, the PW staff completed a trail segment in Friendship Park that loops through the woods continuing around the Township building and the stormwater basin north of the Township building.

In 2022 the Township purchased the property adjacent to the entrance of the Township building, which contains a house that was formerly a school house dating back to the 1800's. This property will be incorporated into Friendship Park and specific plans for the building are still to be developed.

Consideration will be given in 2023 to facility upgrades in the parks as funding allows.

### Roads

The Township PW staff maintains more than 16 miles of roads in the Township. This includes a variety of tasks from snowplowing, vegetation mowing and removal, pothole repair, intersection improvements, and a variety of other tasks, as needed.

### Government Building/Supplies/Insurance/Admin

This category covers a wide range of items relating to the Township buildings and administration including supplies, maintenance expenses and insurance.

### Consulting Services

In addition to regular Township staff, the Township utilizes the services of a variety of consultants for legal, finance, codes, engineering and other specialty areas as needed. The expenses for some of the consultants can be off-set by permit and application fees.

### Fire & Ambulance

The Township uses general funds to contribute to the Fire and Ambulance organizations that serve the Township.

### Finance and Tax Collection

The Township uses a financial consultant to serve as Township Treasurer. The Treasurer ensures that the proper process is followed for use of funds and that the Township maintains compliance with State and Federal

# Upper Frederick Township 2023 Final Budget

regulations. Having a qualified outside party serving in this role also improves the Township checks and balances.

## **Major Projects**

The Township has been focusing the last several years on improving the quality and longevity of Township roads. For major projects that our Public Works crew cannot complete in-house, we often have to use excess general funds to supplement the Liquid Fuels funds we receive from the State each year for road improvements. This is also the case for Public Works equipment as well. Over time the Township has been working to improve the dependability of the equipment by replacing outdated equipment with new equipment. This also requires use of excess general fund money.

## **Potential Future Projects**

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The Township received federal funds from the American Rescue Plan in association with the COVID Pandemic. These funds can be used for a range of community/public improvements. To better serve the community, the Board of Supervisors has chosen to dedicate many of these funds to the development of a larger meeting room and general upgrades to the Township building, which is now nearly 50 years old and in need of upgrades. The planning process for this project is in the beginning phases, but in 2023 it is anticipated that a concept will be chosen and design will begin.

Additional future projects may include the following:

- Building/PW expansion/renovation
- 3211 Big Road/ Historic School House- Building Upgrades
- Security upgrades-
  - security cameras around township building and public works yard
  - security camera at Speelhoffer and Wayland Parks.
- Reverse 911 system for entire township

**Upper Frederick Township  
Preliminary Budget  
General Fund  
2023**

	<b>Final 2023</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
301 · Real Property Taxes	
301.10 · Real Estate Tax - Current	273,100.00
301.20 · Real Estate Tax - Prior Year	3,000.00
301.40 · Real Estate Tax - Delinquent	5,000.00
<b>Total 301 · Real Property Taxes</b>	<b>281,100.00</b>
310 · Per Capita Tax	
310.01 · Per Capita Tax - Current	8,500.00
310.02 · Per Capita Tax - Prior Year	1,900.00
<b>Total 310 · Per Capita Tax</b>	<b>10,400.00</b>
310.10 · Real Estate Transfer Tax	60,000.00
310.20 · Earned Income Tax	694,000.00
310.50 · Local Services Tax	27,000.00
321 · Business Licenses & Permits	
321.61 · Soliciting License	0.00
321.60 · Contractor Licensing/Regis	200.00
321.80 · Cable Television Franchise	70,000.00
321.90 · Special Events Permit	150.00
<b>Total 321 · Business Licenses &amp; Permits</b>	<b>70,350.00</b>
331 · Fines	
331.11 · Vehicle Code Violations	
331.12 · Violations of Ordinances	750.00
<b>Total 331 · Fines</b>	<b>750.00</b>
341 · Interest	24,084.00
342.20 · Rent of Buildings	100.00
354 · State Capital & Operating Grant	
354.01 · State Operating Grants - 904	1,250.00
354.07 · DCNR Park Grant	48,000.00
354.09 · DCED Community Development	
<b>Total 354 · State Capital &amp; Operating Grant</b>	<b>49,250.00</b>
355 · State Shared Revenue & Entitlem	
355.01 · Public Utility Realty Tax	1,000.00
355.05 · Gen Municipal Pension State Aid	31,301.00
355.07 · Foreign Fire Insurance Tax	25,684.00
<b>Total 355 · State Shared Revenue &amp; Entitlem</b>	<b>57,985.00</b>
357 · Local Govt Grants	
357.01 · Dirt & Gravel Roads Grant	
357.04 · Open Space Grant	
<b>Total 357 · Local Govt Grants</b>	<b>0.00</b>
358.10 · Penndot Winter Road Contract	23,266.00
361 · General Government	
361.30 · Subdivision/Land Dev Fees	2,000.00
361.34 · Zoning Hearing Board Fees	1,800.00
361.35 · Conditional Use Hearing Fees	600.00
<b>Total 361 · General Government</b>	<b>4,400.00</b>
362 · Protective Inspection Fees	
362.40 · Permit Application Fee	3,000.00
362.41 · Building Permits	10,000.00
362.42 · Electrical Permits	7,500.00
362.43 · Plumbing Permits	500.00
362.45 · Use & Occupancy Permits	5,500.00
362.46 · Blasting Permit	
362.47 · Mechanical Permits	500.00
362.48 · Road Encroachment Permits	
362.49 · Grading Permit	
362.50 · UCC & Admin Fees	300.00
362.51 · Zoning Permit	1,500.00
362.53 · Driveway Permit	300.00
362 · Protective Inspection Fees - Other	1,060.00
<b>Total 362 · Protective Inspection Fees</b>	<b>30,160.00</b>
367.20 · Recreation Program Fees	
367.201 Swamp Creek Stomp	0.00
367.202 Community Day	1,000.00
367.203 Miscellaneous events	
<b>Total 367.20 Recreation Program Fees</b>	<b>1,000.00</b>
380 · Miscellaneous Revenue	500.00
387 · Contributions and Donations	0.00
391 · Proceeds of General Fixed Asset	
391.10 · Sales of General Fixed Assets	60,000.00
391.20 · Compensation for Loss of Assets	
<b>Total 391 · Proceeds of General Fixed Asset</b>	<b>60,000.00</b>
392 · Interfund Operating Transfers	
392.31 · Transfer from Equip Capital Res	
392.34 · Transfer from Highway Res Fund	
<b>Total 392 · Interfund Operating Transfers</b>	<b>0.00</b>
395 · Refunds of Prior Years Expendit	
<b>Total Income</b>	<b>1,394,345.00</b>
<b>Gross Profit</b>	<b>1,394,345.00</b>

**Upper Frederick Township  
Prliminary Budget  
General Fund  
2023**

	<b>Final 2023</b>
<b>Expense</b>	
400 · Legislative Body	
400.11 · Salaries Elected Officials	5,625.00
400.35 · Insurance & Bonding	2,582.00
400.46 · Supervisors Meetings/Conference	150.00
<b>Total 400 · Legislative Body</b>	<b>8,357.00</b>
401.11 · Manager's Salary	75,007.00
401.35 · Manager Bond	750.00
402 · Financial Administration	
402.110 · Treasurer	38,000.00
402.310 · Auditor	10,000.00
402.35 · Treasurer Bond	1,250.00
<b>Total 402 · Financial Administration</b>	<b>49,250.00</b>
403 · Tax Collection	
403.11 · Commission - Tax collector	9,483.00
403.12 · Salary Census Enumerator	1,000.00
403.20 · Tax Collector Supplies	1,520.00
403.35 · Insurance & Bonding	0.00
403.45 · Tax Collector Service, EIT	14,555.00
<b>Total 403 · Tax Collection</b>	<b>26,558.00</b>
404 · Solicitor/Legal Services	
404.310 · Legal Expense	15,000.00
<b>Total 404 · Solicitor/Legal Services</b>	<b>15,000.00</b>
405 · Secretary/Clerk	
405.12 · Salary Admin Assistant	0.00
405.13 · Salary Billing/Bookkeeper/Office Manager	29,909.00
405.21 · Office Supplies	2,500.00
405.26 · Minor Equipment Purchase	2,000.00
405.27 · Computer Program Purchase	28,723.00
405.30 · General Expense	2,500.00
405.31 · Professional Services-Payroll	2,600.00
405.32 · Communications	12,200.00
405.33 · Transportation - Sec/Clerk	650.00
405.34 · Advertising, Printing and Bind	4,500.00
405.37 · Maint/Repair Contracts Office	3,600.00
405.38 · Document Management System	0.00
405.375 · Computer Maint Contract	10,100.00
405.42 · Membership, Dues & Subs	3,300.00
405.46 · Meetings & Conferences	1,000.00
405.70 · Capital Purchases	0.00
<b>Total 405 · Secretary/Clerk</b>	<b>103,582.00</b>
408 · Engineering Services	
408.31 · Admin Engineering Service	8,000.00
408.313 · Engineering & Architectural Ser	0.00
<b>Total 408 · Engineering Services</b>	<b>8,000.00</b>
409 · General Govt Bldgs & Plant	
409.19 · Uniforms	7,000.00
409.20 · Municipal Bldg Supplies	1,500.00
409.35 · Insurance & Bonding	12,276.00
409.361 · Municipal Building Electric	5,365.90
409.362 · Municipal Bldg Fuel Oil & Gas	10,000.00
409.366 · Municipal Building Water	2,000.00
409.37 · Repairs & Maintenance Services	13,000.00
409.72 Capital 3211 Big Road-School House	20,000.00
409.73 · Capital Purchases - Building	40,000.00
<b>Total 409 · General Govt Bldgs &amp; Plant</b>	<b>111,141.90</b>
411 · Fire	
411.11 · Fire Marshall Salary	4,000.00
411.232 · Fire Co Vehicle Fuel - Diesel	1,700.00
411.351 · Fire Co. Vehicle Insurance	4,788.00
411.354 · Workers Comp Insurance	11,783.00
411.53 · Foreign Fire Relief Tax	25,684.00
411.54 · Contribution Upper Fred Fire Co	0.00
411.70 · Capital Purchases	0.00
<b>Total 411 · Fire</b>	<b>47,955.00</b>
413 · Code Enforcement	
413.13 · Buildings Inspector Commission	0.00
413.20 · Code Enforcement Supplies	500.00
413.310 · Building Inspector - Prof Servi	31,350.00
413.33 · Code Enforce Officer - Mileage	0.00
413.46 · Meetings/Conferences	0.00
413.50 · UCC State Permit Fees	300.00
<b>Total 413 · Code Enforcement</b>	<b>32,150.00</b>
414 · Planning & Zoning	
414.11 · Zoning Officer Wages	0.00
414.15 · Zoning Hearing Board Salary	135.00
414.24 · Regional Planning Commission Ex	3,000.00
414.31 · Zoning Hearing Legal	7,500.00
414.310 · Zoning Officer - Prof Services	12,000.00

**Upper Frederick Township  
Preliminary Budget  
General Fund  
2023**

	<u>Final 2023</u>
414.32 · Zoning Officer Communications	0.00
414.34 · Zoning Advertising and Printing	2,400.00
414.45 · Planning Assistance	0.00
<b>Total 414 · Planning &amp; Zoning</b>	<u>25,035.00</u>
<b>415 · Emergency Mgmt &amp; Communications</b>	
415.30 · General Expense	500.00
415.70 · Emerg Mgmt - Capital Purchases	
<b>Total 415 · Emergency Mgmt &amp; Communications</b>	<u>500.00</u>
421.50 · Contributions to Health Organ	1,500.00
<b>426.00 · Recycling/Trash</b>	
426.450 · Recycling Trash - Dumpsters	3,106.40
<b>Total 426.00 · Recycling/Trash</b>	<u>3,106.40</u>
<b>430 · Highways - General Services</b>	
430.12 · Road Wages	195,386.00
430.231 · Highways Vehicle Fuel - Transp	16,000.00
430.245 · Highway Supplies	8,000.00
430.260 · Small Tools & Minor Equipment	8,000.00
430.313 · Highways Engineering	20,000.00
430.314 · Highways - Legal Service	1,000.00
430.32 · Highways - Communications	1,620.00
430.35 · Highways Insurance	14,359.00
430.38 · Equipment Rentals	3,000.00
430.46 · Road Crew Meetings/Conference	500.00
430.74 · Capital Purch - Major Mach & Eq	0.00
<b>Total 430 · Highways - General Services</b>	<u>267,865.00</u>
<b>432 · Winter Maintenance</b>	
432.183 · Snow & Ice Wages O/T	8,370.00
432.20 · Snow & Ice Supplies	1,500.00
432.25 · Snow Equip Repair & Maint	4,000.00
<b>Total 432 · Winter Maintenance</b>	<u>13,870.00</u>
433.20 · Supplies-Traffic Signs/Striping	8,000.00
436.20 · Storm Sewers & Drains	
<b>437 · Highways - Repairs of Machinery</b>	
437.20 · Supplies - Repairs to Machinery	15,000.00
437.45 · Major Repairs Machinery	10,000.00
<b>Total 437 · Highways - Repairs of Machinery</b>	<u>25,000.00</u>
<b>438 · Maint &amp; Repairs of Roads</b>	
438.20 · Highways Materials	25,000.00
438.45 · Contracted Serv - Tree Removal	12,000.00
438.74 · Highway Machinery & Equipment	
<b>Total 438 · Maint &amp; Repairs of Roads</b>	<u>37,000.00</u>
<b>439 · Highway Construction Projects</b>	225,000.00
450.50 · Recreation, Contributions	
<b>454 · Parks</b>	
454.20 · Parks - Supplies	17,000.00
454.31 · Parks - Professional Services	2,000.00
454.37 · Parks - Maintenance	17,000.00
454.540 · Contribution Natural Lands Trst	28,500.00
454.70 · Parks Capital Purchase	20,000.00
454.71 · Park Development / Trail	40,000.00
<b>Total 454 · Parks</b>	<u>124,500.00</u>
456.50 · Library Donation	1,800.00
<b>486 · Insurance</b>	
486.351 · Insurance - Liability	300.00
486.354 · Workers Compensation	12,767.00
486.355 · Disability	2,616.00
<b>Total 486 · Insurance</b>	<u>15,683.00</u>
<b>487 · Employee Benefits</b>	
487.156 · Medical Insurance	78,337.00
487.161 · FICA - Social Sec Exp	20,371.00
487.162 · Unemployment Comp Ins	5,156.00
487.163 · Medicare Expense	4,764.00
487.172 · Paid Non-Worked Time	0.00
487.197 · Pension Contribution	31,301.00
<b>Total 487 · Employee Benefits</b>	<u>139,929.00</u>
6560 · Payroll Expenses	
<b>Total Expense</b>	<u>1,371,539.30</u>
<b>Net Ordinary Income</b>	22,805.70
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
491 · Refunds of Prior Year Revenues	
492.301 · Transfer to Cap Reserve/Equip	
<b>Total Other Expense</b>	<u>0.00</u>
<b>Net Other Income</b>	<u>0.00</u>
<b>Net Income</b>	<u><u>22,805.70</u></u>



Upper Frederick Township  
Preliminary Budget  
Fire Fund  
2023

	<b>Final 2023</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
301 · Real Property Taxes	
302.10 · Emergency Services	43,000.00
302.20 · Emergency Services - Prior Year	600.00
302.40 · Emergency Services - Delinquent	1,100.00
<b>Total 301 · Real Property Taxes</b>	<b>44,700.00</b>
<b>Total Income</b>	<b>44,700.00</b>
<b>Expense</b>	
411 · Fire	
411.50 · Fire Protection Tax	39,700.00
<b>Total 411 · Fire</b>	<b>39,700.00</b>
412 · Ambulance	
412.501 · Ambulance Services, LFRAC	5,000.00
412.502 · Ambulance Services, CAS	0.00
<b>Total 412 · Ambulance</b>	<b>5,000.00</b>
<b>Total Expense</b>	<b>44,700.00</b>
<b>Net Income</b>	<b>0.00</b>

**Upper Frederick Township  
Preliminary Budget  
Water Fund  
2023**

	<b>Final 2023</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
341 · Interest	5,796.00
378 · Water System Income	
378.10 · Metered Sales To Residents	149,900.00
378.20 · Penalties & Interest	300.00
378.90 · Certification Fees	400.00
<b>Total 378 · Water System Income</b>	<b>150,600.00</b>
380 · Miscellaneous Revenue	
<b>Total Income</b>	<b>156,396.00</b>
<b>Gross Profit</b>	<b>156,396.00</b>
<b>Expense</b>	
401 Township Manager	
401.11 Township Manager	4,167.00
<b>Total 401 Township Manager</b>	<b>4,167.00</b>
404 · Solicitor/Legal Services	
404.310 · Legal Expense	1,000.00
<b>Total 404 · Solicitor/Legal Services</b>	<b>1,000.00</b>
405 · Secretary/Clerk	
405.13 · Salary Billing/Bookkeeper	14,955.00
405.21 · Office Supplies	775.00
405.26 Minor Equipment Purchase	
405.30 · General Expense	10.00
405.32 · Communications	1,750.00
405.33 · Transportation - Sec/Clerk	
405.37 · Maint/Repair Contracts Office	10,259.15
405.375 · Computer Maint Contract	2,011.80
405.39 Bank charges and fees	580.00
<b>Total 405 · Secretary/Clerk</b>	<b>30,340.95</b>
408 · Engineering Services	
408.313 · Engineering & Architectural Ser	10,000.00
<b>Total 408 · Engineering Services</b>	<b>10,000.00</b>
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	9,660.00
<b>Total 409 · General Govt Bldgs &amp; Plant</b>	<b>9,660.00</b>
430 · Highways - General Services	
430.12 · Road Wages	22,625.00
<b>Total 430 · Highways - General Services</b>	<b>22,625.00</b>
438 · Maint & Repairs of Roads	

**Upper Frederick Township  
Preliminary Budget  
Water Fund  
2023**

	<b>Final 2023</b>
438.20 · Highways Materials	500.00
<b>Total 438 · Maint &amp; Repairs of Roads</b>	<b>500.00</b>
<b>448 · Water System</b>	
448.222 · Chemicals	1,200.00
448.225 · Laboratory Expense	2,500.00
448.232 · Generator Maintenance/Fuel	2,000.00
448.25 · Water Maintenance Supplies	600.00
448.26 · Small Tools & Minor Equipment	1,200.00
448.31 · Non-contractual Services	3,000.00
448.35 · Contractual Services	12,440.00
448.70 · Capital Purchases	20,000.00
448.72 · Emergency Improvements	10,000.00
<b>Total 448 · Water System</b>	<b>52,940.00</b>
<b>486 · Insurance</b>	
486.351 · Insurance - Liability	3,297.00
<b>Total 486 · Insurance</b>	<b>3,297.00</b>
<b>487 · Employee Benefits</b>	
487.161 · FICA - Social Sec Exp	2,588.00
487.162 · Unemployment Comp Ins	421.00
487.163 · Medicare Expense	605.00
187.172 Paid Bib-worked time	
487.197 · Pension Contribution	0.00
<b>Total 487 · Employee Benefits</b>	<b>3,614.00</b>
<b>492 Interfund transfers</b>	
492.08.01 Transfer to PC Sewer	
<b>Total 492 Interfund transfers</b>	<b>0.00</b>
<b>Total Expense</b>	<b>138,143.95</b>
<b>Net Ordinary Income</b>	<b>18,252.05</b>
	<b>18,252.05</b>

<b>Capital for 2023:</b>	
Driveway (took out)	30,000
Electrical	10,000
Roof	10,000
	<b>50,000</b>

Upper Frederick Township  
Prliminary Budget  
Sewer-Perkiomen Crossing  
2023

Ordinary Income/Expense	<u>Final 2023</u>
<b>Income</b>	
341 · Interest	500.00
364 · Sewer	
364.12 · Sewer Use Charges	261,360.00
364.90 · Sewer Penalties	2,760.00
378.90 · Certification Fees	0.00
<b>Total 364 · Sewer</b>	<u>264,120.00</u>
392 Interfund transfers	
392.06 Transfer from Water fund	
<b>Total 392 Interfund transfers</b>	<u>0.00</u>
<b>Total Income</b>	<u>264,620.00</u>
<b>Gross Profit</b>	<u>264,620.00</u>
<b>Expense</b>	
401 Township Manager	
401.11 Township Manager	2,500.00
<b>Total 401 Township Manager</b>	<u>2,500.00</u>
404 · Solicitor/Legal Services	
404.310 · Legal Expense	500.00
<b>Total 404 · Solicitor/Legal Services</b>	<u>500.00</u>
405 · Secretary/Clerk	
405.13 · Salary Billing/Bookkeeper	11,964.00
405.21 · Office Supplies	1,350.00
405.32 · Communications	2,000.00
405.33 Transportation-Sec/Clerk	
405.37 · Maint/Repair Contracts Office	9,871.62
405.375 · Computer Maint Contract	1,336.00
405.39 Bank charges and fees	1,140.00
<b>Total 405 · Secretary/Clerk</b>	<u>27,661.62</u>
408 · Engineering Services	
408.313 · Engineering & Architectual Ser	6,000.00
<b>Total 408 · Engineering Services</b>	<u>6,000.00</u>
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	20,000.00
<b>Total 409 · General Govt Bldgs &amp; Plant</b>	<u>20,000.00</u>
429 · Sewer - Wastewater Collection	
429.221 · WWTP Chemicals	20,000.00
429.225 · Laboratory Expense	5,000.00
429.232 · Generator Maintenance/Fuel	2,000.00
429.244 · Misc Supplies/Equipment	1,000.00
429.26 · Small Tools, Minor Equipment	1,000.00

Upper Frederick Township  
Prliminary Budget  
Sewer-Perkiomen Crossing  
2023

	<b>Final 2023</b>
<b>Ordinary Income/Expense</b>	
429.316 · Other Non-Contracted Services	2,500.00
429.365 · Solid Waste Hauling	50,000.00
429.37 Repairs and Maintenance	5,000.00
429.41 - Judgements & Damages	0.00
429.450 · Subcontracted Services	37,320.00
429.70 · Capital Purchases Sewer	52,000.00
429.72 · Emergency Improvements Sewer	8,000.00
<b>Total 429 · Sewer - Wastewater Collection</b>	<b>183,820.00</b>
<b>430 · Highways - General Services</b>	
430.12 · Road Wages	11,672.00
<b>Total 430 · Highways - General Services</b>	<b>11,672.00</b>
<b>438 · Maint &amp; Repairs of Roads</b>	
438.20 · Highways Materials	
<b>Total 438 · Maint &amp; Repairs of Roads</b>	<b>0.00</b>
<b>486 · Insurance</b>	
486.351 · Insurance - Liability	3,712.00
<b>Total 486 · Insurance</b>	<b>3,712.00</b>
<b>487 · Employee Benefits</b>	
487.161 · FICA - Social Sec Exp	1,620.00
487.162 · Unemployment Comp Ins	300.00
487.163 · Medicare Expense	379.00
487.172 Paid Non-Worked Time	
487.197 · Pension Contribution	0.00
<b>Total 487 · Employee Benefits</b>	<b>2,299.00</b>
<b>Total Expense</b>	<b>258,164.62</b>
<b>Net Ordinary Income</b>	<b>6,455.38</b>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
492.02 · UNB Sinking Fund	80,063.81
<b>Total Other Expense</b>	<b>80,063.81</b>
<b>Net Other Income</b>	<b>-80,063.81</b>
<b>Net Income</b>	<b>-73,608.43</b>

<b>Capital for 2023:</b>	
Driveway (took out)	30,000
Paint tank	40,000
Roof	8,000
Meters	4,000
sandfilter (out)	12,000
	<b>94,000</b>

Upper Frederick Township

Preliminary Budget

Sewer-Ivy Ridge

	2023	Final 2023
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
341 · Interest		288.00
364 · Sewer		
364.12 · Sewer Use Charges		69,816.00
364.90 · Sewer Penalties, U & O Certs		170.00
Total 364 · Sewer		69,986.00
391 Proceeds of General Fixed Asset		
391.20 Compensation for Loss of Asset		0.00
Total 391 Proceeds of General Fixed Asset		0.00
<b>Total Income</b>		<b>70,274.00</b>
<b>Gross Profit</b>		<b>70,274.00</b>
<b>Expense</b>		
401 Township Manager		
401.11 Township Manager		1,667.00
Total 401 Township Manager		1,667.00
404 · Solicitor/Legal Services		
404.310 · Legal Expense		500.00
Total 404 · Solicitor/Legal Services		500.00
405 · Secretary/Clerk		
405.13 · Salary Billing/Bookkeeper		2,991.00
405.21 · Office Supplies		350.00
405.32 · Communications		512.00
405.33 Transportation-Sec/Clerk		0.00
405.37 · Maint/Repair Contracts Office		1,576.00
405.375 · Computer Maint Contract		363.60
405.39 Bank charges and fees		280.00
Total 405 · Secretary/Clerk		6,072.60
408 · Engineering Services		
408.313 · Engineering & Architectural Ser		2,000.00
Total 408 · Engineering Services		2,000.00
409 · General Govt Bldgs & Plant		
409.361 · Municipal Building Electric		8,172.40
Total 409 · General Govt Bldgs & Plant		8,172.40
429 · Sewer - Wastewater Collection		
429.221 · WWTP Chemicals		4,400.00
429.225 · Laboratory Expense		4,000.00
429.232 · Generator Maintenance/Fuel		1,900.00
429.244 · Misc Supplies/Equipment		1,000.00
429.26 · Small Tools, Minor Equipment		500.00
429.316 · Other Non-Contracted Services		2,000.00
429.365 · Solid Waste Hauling		4,000.00
429.37 Repairs and Maintenance		1,500.00
429.41 Judgements & Damages		0.00
429.450 · Subcontracted Services		16,586.00
429.70 · Capital Purchases Sewer		8,000.00
429.72 · Emergency Improvements Sewer		1,000.00
Total 429 · Sewer - Wastewater Collection		44,886.00
430 · Highways - General Services		
430.12 · Road Wages		4,687.00
Total 430 · Highways - General Services		4,687.00
486 · Insurance		
486.351 · Insurance - Liability		1,452.00
Total 486 · Insurance		1,452.00
487 · Employee Benefits		
487.161 · FICA - Social Sec Exp		579.00
487.162 · Unemployment Comp Ins		122.00
487.163 · Medicare Expense		136.00
487.172 Paid Non-Worked Time		0.00
487.197 · Pension Contribution		0.00
Total 487 · Employee Benefits		837.00
<b>Total Expense</b>		<b>70,274.00</b>
<b>Net Ordinary Income</b>		<b>-0.00</b>
<b>Net Income</b>		<b>-0.00</b>

<b>Capital for 2023:</b>	
Meters	4,000
Hoist for pump (out)	10,000
Roof (out)	3,000
Effluent pump	3,000
hoist brackets	1,000
	21,000

Upper Frederick Township

Preliminary Budget

Sinking Fund (20)

2023

**Final  
2023**

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
341 · Interest	0.19
392 · Interfund Operating Transfers	
392.08 · Transfer from Sewer fund	80,063.81
<b>Total 392 · Interfund Operating Transfers</b>	<b>80,063.81</b>
<b>Total Income</b>	<b>80,064.00</b>
<b>Gross Profit</b>	<b>80,064.00</b>
<b>Net Ordinary Income</b>	<b>80,064.00</b>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
471 · Debt Principal	74,236.00
472 · Debt Interest	5,828.00
<b>Total Other Expense</b>	<b>80,064.00</b>
<b>Net Other Income</b>	<b>-80,064.00</b>
<b>Net Income</b>	<b>0.00</b>

Upper Frederick Township  
Prliminary Budget  
Capital Reserve (30)  
2023

	<b>Final 2023</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
341 · Interest	11,304.00
<b>392 Interfund Operating Transfer</b>	
392.01 Transfer from General Fund	391,000.00
<b>Total 392-Interfund Operating Transfer</b>	391,000.00
<b>Total Income</b>	402,304.00
<b>Gross Profit</b>	402,304.00
<b>Expense</b>	
<b>405 Secretary/Clerk</b>	
405.21 Office Supplies	0.00
<b>Total 405 Secretary/Clerk</b>	0.00
<b>408 Engineering and Architectual Services</b>	
408.313 Engineering and Architectual Services	50,000.00
<b>Total 408 Engineering and Architectual Services</b>	50,000.00
<b>430 · Highways - General Services</b>	
430.74 · Capital Purch - Major Mach & Eq	333,000.00
<b>Total 430 · Highways - General Services</b>	333,000.00
<b>Total Expense</b>	383,000.00 *
<b>Net Ordinary Income</b>	19,304.00
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
492.01B Transfer to General Fund	0.00
<b>Total Other Expense</b>	0.00
<b>Net Other Income</b>	0.00
<b>Net Income</b>	19,304.00

Truck	142,000
Mower	191,000
	333,000



Upper Frederick Township

Preliminary Budget

Liquid Fuels

2023

	<b>Final 2023</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
341 · Interest	1,000.00
<b>355 · State Shared Revenue &amp; Entitlem</b>	
355.02 · Liquid Fuels Tax	114,621.83
355.03 · State Road Turnback Payments	3,920.00
<b>Total 355 · State Shared Revenue &amp; Entitlem</b>	<b>118,541.83</b>
<b>Total Income</b>	<b>119,541.83</b>
<b>Gross Profit</b>	<b>119,541.83</b>
<b>Expense</b>	
432 · Winter Maintenance	
432.20 · Snow & Ice Supplies	31,500.00
<b>Total 432 · Winter Maintenance</b>	<b>31,500.00</b>
439 · Highway Construction Projects	303,041.83
<b>Total Expense</b>	<b>334,541.83</b>
<b>Net Ordinary Income</b>	<b>-215,000.00</b>
<b>Net Income</b>	<b>-215,000.00</b>