

# Upper Frederick Township 2024 Tentative Budget

## **Upper Frederick Township Residents,**

The 2024 Tentative Budget is respectfully submitted to the residents of Upper Frederick Township. This document reflects the Board of Supervisors 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. Each fund is summarized as follows:

- 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 5-year capital plan to assess the future needs of the Township for 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. Over many years the Township has 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 \$160,648. Upper Frederick Township is financially secure with a general fund, fund balance of \$1,924,938.

## **Budget Overview**

The 2024 budget as presented includes total revenues from all Funds totaling \$3,857,237, of which \$1,423,367 is General Fund revenues. General Fund revenues are used for Township operations which include administration, tax collection, zoning and planning, roads/public works and parks. Other significant funds are the water fund and sewer funds, which are used exclusively for the water and sewer operations.

In 2024 major projects include:

- Renovations to the Schoolhouse building to convert it to the Township meeting room.
- Repaving and stormwater improvements along the remaining sections of Faust Road
- A water upgrade in Perkiomen Crossing

# Upper Frederick Township 2024 Tentative Budget

## General Fund Budget Overview

In 2023 the Upper Frederick Township general fund budget was approximately \$1.4 million dollars. As we approach the end of 2023, 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.

Primary Revenue Sources	Percentage of 2024 Budget
Earned income tax	49%
Real estate property tax	20%
Real estate transfer tax	4.2%
Per capita tax	0.1%
Local services tax	2%
Cable television franchise fees	5%
Permits and fees	4.8%
Interest	2.1%
State shared revenue & grants	11.3%
Misc.	1.5%

Overall, expenditures in 2023 also remained consistent with projections.

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 2024. 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 2024 budget, revenues are estimated to remain very similar to 2023. Expenditures will be exceeding revenues in 2024 due to the requirement that the Township use our allotment of COVID/ARPA (American Rescue Plan) by 2026. Additionally, the Township will be using approximately \$84,734 dollars from the fund balance to allow for the completion of Faust Road in 2024.

General Fund revenues and expenditures are discussed in more detail on the following pages.

# Upper Frederick Township 2024 Tentative 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 2023 was \$694,000 and the Township is on target to collect at least this amount in 2023. Accordingly, this revenue source is projected to be \$700,000 in 2024, which reflects an increase of one (1) percent in 2024.

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 2024. 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 2024 it is budgeted to be \$277,600, which is slightly less than the amount budgeted in 2023. There is no proposed change to this tax rate for 2024.

The real estate property tax in Upper Frederick Township is the 12th lowest property tax of the 67 municipalities in Montgomery County. An 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.

- **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 2024. This receipt fluctuates with the number and price of properties sold in the Township. We anticipate the market to remain similar in 2024 to 2023 and so revenue projections remain the same as 2023 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 is \$5 per person. The amount of per capita tax projected to be collected in 2024 is \$10,600.
- **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 2024.
- **Cable television franchise.** The township received franchise fees quarterly from two cable television franchises within the township. This revenue source in 2024 is estimated to be \$69,000.
- **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 2024 these revenue sources are estimated to be \$348,167.

# Upper Frederick Township 2024 Tentative 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 Budgeted Expenditures
Wages and Benefits	\$501,949	25%
Parks Maintenance (ongoing) & Investment	\$82,589	4%
Road Maintenance and Repairs (in-house) (not including wages)	\$195,237	9.7%
Government Building/Supplies/Insurance/Admin	\$153,862	7.6%
Consulting Services (Codes, Eng, Legal)	\$97,913	4.8%
Fire	\$51,468	2.5%
Finance and Tax Collection	\$71,780	3.6%
Major Projects		
Schoolhouse Renovation for Meeting Room (ARPA funds)	\$500,000	25%
Highway Construction Project (Faust Road Completion)	\$348,570	17.4%
Misc.	\$4,733	

### 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. No new staff are proposed for 2024. Staffing salaries and benefits typically account for 34 to 40 percent of the Township budget. In 2024 the budgeted expenditures allocated to staffing wages and benefits will be 25 percent. When compared to projected revenues, this amount is 35 percent of the projected revenues, which is in the lower range of the typical percent of the budget spent on staffing.

### Parks

The Township maintains three parks- Friendship Park, Speelhoffer Park, and Wayland Park. Township Public Works (PW) staff maintains the parks with mowing and does other projects, as time and resources allow. In 2023, the PW staff completed a trail segment in Friendship Park that that will eventually loop through the woods and connect to the existing trail below the township building and they also finished paving the trail around the Speelhoffer Dog Park. The Public Works staff also assisted with site preparation for the new playground structure installed in November of 2023.

In 2023 the Township was awarded a \$100,000 LSA grant from the State for new playground structures. This grant program is a reimbursement program and the first playground structure is currently being installed.

### Roads

The Township PW staff maintains more than 16 miles of roads in the Township. This maintenance 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

The Township uses General Funds to contribute to the Upper Frederick Fire Company that serves the Township.

# Upper Frederick Township 2024 Tentative Budget

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

## **Major Projects**

**Road Project-** 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. In 2024 the General Fund budget reflects \$348,569.52 budgeted for road and drainage upgrades along Faust Road.

**Schoolhouse Renovation/Expanded Meeting Room-** 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 much of this funding source 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 underway and construction is anticipated to begin in 2024. It is anticipated that this project will incorporate security upgrades and technology upgrades to allow for remote public access to Board of Supervisors meetings.

## **Water and Sewer**

Upper Frederick Township is responsible for the water and sewer treatment facilities in Perkiomen Crossing and the sewer plant in Ivy Ridge. Funding for these plants is separate from the General Fund account and funded by the users of each of those systems.

**Perkiomen Crossing Water System-** In 2023 the Board of Supervisors decided to move forward with a water system upgrade project in Perkiomen Crossing. Design is underway and the Township is in the process of applying for grants to help fund this project. If grants are not received for the project, the cost of the project will be entirely paid for by the Perkiomen Crossing property owners through the use of reserve water funds that have been set aside from water revenues and low-interest loans. In November of 2023 the Board of Supervisors authorized a water rate increase of \$2/per month plus an increase of \$2/1,000 gallons of water used. These rate increases will take effect January 1, 2024.

**Perkiomen Crossing Sewer System-** In the 2023 budget the cost of running the Perk Crossing sewer plant will exhaust the reserve funds available. To cover possible budget shortfalls in 2023 and 2024, the Perkiomen Crossing Sewer Fund will borrow money from the Perkiomen Crossing Water Fund. To avoid future shortfalls the Board of Supervisors approved a sewer rate increases of \$10/month for households within the development scheduled to take effect January 1, 2024. Financial projections show that once the sewer loan is paid off in 2028, the reserves can be rebuilt again. A long-term upgrade plan will be undertaken in the near future for the sewer plant.

**Ivy Ridge Sewer Plant-** The Ivy Ridge sewer plant is also funded entirely by the users of that plant. In 2023, the plant had to undergo emergency upgrades to the electric and communication system due to an underground failure. No rate increases are proposed at this time, but the Ivy Ridge reserve has been depleted and future upgrades will be postponed until the reserves can be reestablished.

Upper Frederick Township  
Tentative Budget  
General Fund  
2024

Tentative 2024

Ordinary Income/Expense

Income

301 · Real Property Taxes	
301.10 · Real Estate Tax - Current	271,600.00
301.20 · Real Estate Tax - Prior Year	1,000.00
301.40 · Real Estate Tax - Delinquent	5,000.00
301.60 · Real Estate Tax - Interim	
Total 301 · Real Property Taxes	<u>277,600.00</u>
310 · Per Capita Tax	
310.01 · Per Capita Tax - Current	8,700.00
310.02 · Per Capita Tax - Prior Year	1,900.00
Total 310 · Per Capita Tax	<u>10,600.00</u>
310.10 · Real Estate Transfer Tax	60,000.00
310.20 · Earned Income Tax	700,000.00
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	69,000.00
321.90 · Special Events Permit	150.00
Total 321 · Business Licenses & Permits	<u>69,350.00</u>
331 · Fines	
331.11 · Vehicle Code Violations	
331.12 · Violations of Ordinances	200.00
Total 331 · Fines	<u>200.00</u>
341 · Interest	30,000.00
342.20 · Rent of Buildings	100.00
352 · Federal Shared Revenue	
352.53 Fed Entitlement to Govt Units	
354 · State Capital & Operating Grant	
354.01 · State Operating Grants - 904	1,250.00
354.07 · DCNR Park Grant	0.00
354.09 DCEd Community Development	100,000.00
Total 354 · State Capital & Operating Grant	<u>101,250.00</u>
355 · State Shared Revenue & Entitlem	
355.01 · Public Utility Realty Tax	1,000.00
355.05 · Gen Municipal Pension State Aid	33,572.00
355.07 · Foreign Fire Insurance Tax	25,684.00
Total 355 · State Shared Revenue & Entitlem	<u>60,256.00</u>
357 · Local Govt Grants	
357.01 · Dirt & Gravel Roads Grant	
357.04 · Open Space Grant	
Total 357 · Local Govt Grants	<u>0.00</u>
358.10 · PennDOT Winter Road Contract	23,268.00
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
Total 361 · General Government	<u>4,400.00</u>
362 · Protective Inspection Fees	
362.40 · Permit Application Fee	0.00
362.41 · Building Permits	10,500.00
362.42 · Electrical Permits	5,000.00
362.43 · Plumbing Permits	525.00
362.45 · Use & Occupancy Permits	5,775.00
362.46 · Blasting Permit	
362.47 · Mechanical Permits	525.00
362.48 · Road Encroachment Permits	
362.49 · Grading Permit	
362.50 · UCC & AdmIn Fees	315.00
362.51 · Zoning Permit	4,575.00
362.53 · Driveway Permit	315.00
362 · Protective Inspection Fees - Other	315.00
Total 362 · Protective Inspection Fees	<u>27,845.00</u>
367.20 · Recreation Program Fees	
367.201 Swamp Creek Stomp	0.00
367.202 Community Day	1,000.00
367.203 Miscellaneous events	
Total 367.20 Recreation Program Fees	<u>1,000.00</u>
380 · Miscellaneous Revenue	500.00
387 · Contributions and Donations	0.00
391 · Proceeds of General Fixed Asset	
391.10 · Sales of General Fixed Assets	30,000.00
391.20 · Compensation for Loss of Assets	
Total 391 · Proceeds of General Fixed Asset	<u>30,000.00</u>
392 · Interfund Operating Transfers	
392.31 · Transfer from Equip Capital Res	
392.34 · Transfer from Highway Res Fund	
Total 392 · Interfund Operating Transfers	<u>0.00</u>
395 · Refunds of Prior Years Expendit	
Total Income	<u>1,423,367.00</u>
Gross Profit	<u>1,423,367.00</u>

Upper Frederick Township  
Tentative Budget  
General Fund  
2024

	Tentative 2024
<b>Expense</b>	
400 - Legislative Body	
400.11 - Salaries Elected Officials	5,625.00
400.35 - Insurance & Bonding	2,584.00
400.46 - Supervisors Meetings/Conference	150.00
<b>Total 400 - Legislative Body</b>	<b>8,359.00</b>
401.11 - Manager's Salary	97,318.00
401.35 - Manager Bond	750.00
402 - Financial Administration	
402.110 - Treasurer	38,000.00
402.310 - Auditor	5,900.00
402.35 - Treasurer Bond	1,250.00
<b>Total 402 - Financial Administration</b>	<b>45,150.00</b>
403 - Tax Collection	
403.11 - Commission - Tax collector	9,435.00
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	14,675.00
<b>Total 403 - Tax Collection</b>	<b>26,630.00</b>
404 - Solicitor/Legal Services	
404.310 - Legal Expense	30,000.00
<b>Total 404 - Solicitor/Legal Services</b>	<b>30,000.00</b>
405 - Secretary/Clerk	
405.12 - Salary Admin Assistant	0.00
405.13 - Salary Billing/Bookkeeper/Office Manager	31,404.96
405.21 - Office Supplies	2,500.00
405.26 - Minor Equipment Purchase	2,000.00
405.27 - Computer Program Purchase	7,894.00
405.30 - General Expense	2,500.00
405.31 - Professional Services-Payroll	2,730.00
405.32 - Communications	12,200.00
405.33 - Transportation - Sec/Clerk	325.00
405.34 - Advertising, Printing and Bind	4,500.00
405.37 - Maint/Repair Contracts Office	2,000.00
405.38 - Document Management System	0.00
405.375 - Computer Maint Contract	13,344.75
405.42 - Membership, Dues & Subs	3,300.00
405.46 - Meetings & Conferences	1,000.00
405.70 - Capital Purchases	6,010.00
<b>Total 405 - Secretary/Clerk</b>	<b>91,708.71</b>
408 - Engineering Services	
408.31 - Admin Engineering Service	9,000.00
408.313 - Engineering & Architectural Ser	0.00
<b>Total 408 - Engineering Services</b>	<b>9,000.00</b>
409 - General Govt Bldgs & Plant	
409.19 - Uniforms	6,426.16
409.20 - Municipal Bldg Supplies	1,500.00
409.35 - Insurance & Bonding	14,319.77
409.361 - Municipal Building Electric	5,658.00
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	500,000.00
409.73 - Capital Purchases - Building	20,000.00
<b>Total 409 - General Govt Bldgs &amp; Plant</b>	<b>572,903.93</b>
411 - Fire	
411.11 - Fire Marshall Salary	4,000.00
411.232 - Fire Co Vehicle Fuel - Diesel	1,878.50
411.351 - Fire Co. Vehicle Insurance	6,354.60
411.354 - Workers Comp Insurance	13,551.30
411.53 - Foreign Fire Relief Tax	25,684.00
411.54 - Contribution Upper Fred Fire Co	
411.70 - Capital Purchases	
<b>Total 411 - Fire</b>	<b>51,468.40</b>
413 - Code Enforcement	
413.13 - Buildings Inspector Commission	
413.20 - Code Enforcement Supplies	500.00
413.310 - Building Inspector - Prof Servi	32,917.50
413.33 - Code Enforce Officer - Mileage	
413.46 - Meetings/Conferences	
413.50 - UCC State Permit Fees	315.00
<b>Total 413 - Code Enforcement</b>	<b>33,732.50</b>
414 - Planning & Zoning	
414.11 - Zoning Officer Wages	
414.15 - Zoning Hearing Board Salary	180.00
414.24 - Regional Planning Commission Ex	2,500.00
414.31 - Zoning Hearing Legal	7,500.00
414.310 - Zoning Officer - Prof Services	12,600.00
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>	<b>25,180.00</b>

Upper Frederick Township  
Tentative Budget  
General Fund  
2024

	Tentative 2024
415 · Emergency Mgmt & Communications	
415.30 · General Expense	500.00
415.70 · Emerg Mgmt - Capital Purchases	
<b>Total 415 · Emergency Mgmt &amp; Communications</b>	<b>500.00</b>
421.50 · Contributions to Health Organ	1,500.00
426.00 · Recycling/Trash	
426.450 · Recycling Trash - Dumpsters	3,106.40
<b>Total 426.00 · Recycling/Trash</b>	<b>3,106.40</b>
430 · Highways - General Services	
430.12 · Road Wages	223,080.31
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	40,000.00
430.314 · Highways - Legal Service	1,000.00
430.32 · Highways - Communications	1,620.00
430.35 · Highways Insurance	15,801.45
430.38 · Equipment Rentals	3,000.00
430.46 · Road Crew Meetings/Conference	500.00
430.74 · Capital Purch - Major Mach & Eq	8,000.00
<b>Total 430 · Highways - General Services</b>	<b>324,981.76</b>
432 · Winter Maintenance	
432.183 · Snow & Ice Wages O/T	7,815.33
432.20 · Snow & Ice Supplies	1,500.00
432.25 · Snow Equip Repair & Maint	4,000.00
<b>Total 432 · Winter Maintenance</b>	<b>13,315.33</b>
433.20 · Supplies-Traffic Signs/Striping	12,000.00
436.20 · Storm Sewers & Drains	
437 · Highways - Repairs of Machinery	
437.20 · Supplies - Repairs to Machinery	15,000.00
437.45 · Major Repairs Machinery	20,000.00
<b>Total 437 · Highways - Repairs of Machinery</b>	<b>35,000.00</b>
438 · Maint & Repairs of Roads	
438.20 · Highways Materials	25,000.00
438.45 · Contracted Serv - Tree Removal	8,000.00
438.74 · Highway Machinery & Equipment	
<b>Total 438 · Maint &amp; Repairs of Roads</b>	<b>33,000.00</b>
439 · Highway Construction Projects	348,569.52
450.50 · Recreation, Contributions	
454 · Parks	
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	26,589.00
454.70 · Parks Capital Purchase	10,000.00
454.71 · Park Development / Trail	10,000.00
<b>Total 454 · Parks</b>	<b>82,589.00</b>
456.50 · Library Donation	1,800.00
486 · Insurance	
486.351 · Insurance - Liability	300.00
486.354 · Workers Compensation	11,954.25
486.355 · Disability	2,743.68
<b>Total 486 · Insurance</b>	<b>14,997.93</b>
487 · Employee Benefits	
487.156 · Medical Insurance	78,337.00
487.161 · FICA - Social Sec Exp	22,268.00
487.162 · Unemployment Comp Ins	5,156.00
487.163 · Medicare Expense	5,208.00
487.172 · Paid Non-Worked Time	0.00
487.197 · Pension Contribution	33,572.00
<b>Total 487 · Employee Benefits</b>	<b>144,541.00</b>
6560 · Payroll Expenses	2,008,101.48
<b>Total Expense</b>	<b>2,008,101.48</b>
Net Ordinary Income	-584,734.48
Other Income/Expense	
Other Expense	
491 · Refunds of Prior Year Revenues	
492.301 · Transfer to Cap Reserve/Equip	
<b>Total Other Expense</b>	<b>0.00</b>
Net Other Income	0.00
<b>Net Income</b>	<b>-584,734.48</b>
Fund Balance, Beginning	1,924,938.01
Fund Balance, Ending	1,340,203.53
Renovation to 3211 Big Road-School House	500,000.00
Maintenance Building not covered by grant	removed
Road Projects	348,569.52
	<b>848,569.52</b>



Upper Frederick Township  
Tentative Budget  
Fire Fund  
2024

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	<u>Tentative 2024</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
301 · Real Property Taxes	
302.10 · Emergency Services	42,900.00
302.20 · Emergency Services - Prior Year	600.00
302.40 · Emergency Services - Delinquent	1,100.00
302.40 · Emergency Services - Interim	
<b>Total 301 · Real Property Taxes</b>	<u>44,600.00</u>
<b>Total Income</b>	<u>44,600.00</u>
<b>Expense</b>	
411 · Fire	
411.50 · Fire Protection Tax	39,600.00
<b>Total 411 · Fire</b>	<u>39,600.00</u>
412 · Ambulance	
412.501 · Ambulance Services, LFRAC	5,000.00
412.502 · Ambulance Services, CAS	0.00
<b>Total 412 · Ambulance</b>	<u>5,000.00</u>
<b>Total Expense</b>	<u>44,600.00</u>
<b>Net Income</b>	<u>0.00</u>
<b>Fund Balance, Beginning</b>	
<b>Fund Balance, Ending</b>	

Upper Frederick Township  
Tentative Budget  
Water Fund  
2024

Tentative 2024

Ordinary Income/Expense

Income

341 · Interest	33,000.00
378 · Water System Income	
378.10 · Metered Sales To Residents	175,520.00
378.20 · Penalties & Interest	300.00
378.90 · Certification Fees	400.00
<b>Total 378 · Water System Income</b>	<b>176,220.00</b>
380 · Miscellaneous Revenue	

393.13 Proceeds from GON	1,500,000.00
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<b>Total Income</b>	<b>1,709,220.00</b>
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<b>Gross Profit</b>	<b>1,709,220.00</b>
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Expense

401 Township Manager	
401.11 Township Manager	0.00
<b>Total 401 Township Manager</b>	<b>0.00</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	15,702.48
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	163.00
405.37 · Maint/Repair Contracts Office	3,648.15
405.375 · Computer Maint Contract	2,292.00
405.39 Bank charges and fees	100.00
<b>Total 405 · Secretary/Clerk</b>	<b>24,440.63</b>
408 · Engineering Services	
408.313 · Engineering & Architectural Ser	30,000.00
<b>Total 408 · Engineering Services</b>	<b>30,000.00</b>
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	11,109.00
<b>Total 409 · General Govt Bldgs &amp; Plant</b>	<b>11,109.00</b>
430 · Highways - General Services	
430.12 · Road Wages	23,812.23
<b>Total 430 · Highways - General Services</b>	<b>23,812.23</b>

Upper Frederick Township  
Tentative Budget  
Water Fund  
2024

	<b>Tentative 2024</b>
<b>438 · Maint &amp; Repairs of Roads</b>	
438.20 · Highways Materials	500.00
<b>Total 438 · Maint &amp; Repairs of Roads</b>	500.00
<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	8,000.00
448.35 · Contractual Services	13,847.00
448.70 · Capital Purchases	1,520,000.00
448.72 · Emergency Improvements	10,000.00
<b>Total 448 · Water System</b>	1,559,347.00
<b>486 · Insurance</b>	
486.351 · Insurance - Liability	7,523.88
<b>Total 486 · Insurance</b>	7,523.88
<b>487 · Employee Benefits</b>	
487.161 · FICA - Social Sec Exp	2,460.00
487.162 · Unemployment Comp Ins	421.00
487.163 · Medicare Expense	575.00
187.172 Paid Non-worked time	
487.197 · Pension Contribution	0.00
<b>Total 487 · Employee Benefits</b>	3,456.00
<b>492 Interfund transfers</b>	
492.08.01 Transfer to PC Sewer	
<b>Total 492 Interfund transfers</b>	0.00
<b>Total Expense</b>	1,661,188.74
<b>Net Ordinary Income</b>	48,031.26
	<b>48,031.26</b>
<b>Fund Balance, Beginning</b>	818,098.66
<b>Fund Balance, Ending</b>	866,129.92

<b>Capital for 2024:</b>	
Water Storage tank & fire flow-design	100,000
Water Storage tank & fire flow-Construction	1,400,000
Electrical	10,000
Roof	10,000
	<b>1,520,000</b>

Upper Frederick Township  
Tentative Budget  
Sewer-Perkiomen Crossing  
2024

	Tentative 2024
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
341 · Interest	500.92
364 · Sewer	
364.12 · Sewer Use Charges	300,168.00
364.90 · Sewer Penalties	2,760.00
378.90 · Certification Fees	0.00
Total 364 · Sewer	302,928.00
392 Interfund transfers	
392.06 Transfer from Water fu	95,000.00
Total 392 Interfund transfers	95,000.00
Total Income	398,428.92
<b>Gross Profit</b>	398,428.92
<b>Expense</b>	
401 Township Manager	
401.11 Township Manager	0.00
Total 401 Township Manager	0.00
404 · Solicitor/Legal Services	
404.310 · Legal Expense	500.00
Total 404 · Solicitor/Legal Services	500.00
405 · Secretary/Clerk	
405.13 · Salary Billing/Bookke	12,561.99
405.21 · Office Supplies	1,350.00
405.31 · Professional Services	
405.32 · Communications	2,000.00
405.33 Transportation-Sec/C	130.00
405.37 · Maint/Repair Contrac	3,260.62
405.375 · Computer Maint Cor	1,832.88
405.39 Bank charges and fees	100.00
Total 405 · Secretary/Clerk	21,235.49
408 · Engineering Services	
408.313 · Engineering & Archi	22,000.00
Total 408 · Engineering Services	22,000.00
409 · General Govt Bldgs & Plant	
SuppliesElectric	
409.361 · Municipal Building E	23,000.00
Total 409 · General Govt Bldgs & Plant	23,000.00
429 · Sewer - Wastewater Collection	
429.221 · WWTP Chemicals	25,000.00
429.225 · Laboratory Expense	6,000.00
429.232 · Generator Maintena	2,000.00
429.244 · Misc Supplies/Equip	1,250.00
429.26 · Small Tools, Minor Ec	1,000.00
429.316 · Other Non-Contract	2,500.00
429.365 · Solid Waste Hauling	50,000.00
429.37 Repairs and Maintena	5,000.00
429.41 - Judgements & Dama	0.00
429.450 · Subcontracted Servi	39,374.00
429.70 · Capital Purchases Se	89,000.00
429.72 · Emergency Improver	8,000.00
Total 429 · Sewer - Wastewater Collection	229,124.00
430 · Highways - General Services	
430.12 · Road Wages	11,727.65
Total 430 · Highways - General Services	11,727.65
438 · Maint & Repairs of Roads	
438.20 · Highways Materials	0.00
Total 438 · Maint & Repairs of Roads	0.00
486 · Insurance	
486.351 · Insurance - Liability	7,962.00
Total 486 · Insurance	7,962.00
487 · Employee Benefits	
487.161 · FICA - Social Sec Ex	1,514.00
487.162 · Unemployment Com	300.00
487.163 · Medicare Expense	354.00
487.172 Paid Non-Worked Time	
487.197 · Pension Contributio	0.00
Total 487 · Employee Benefits	2,168.00
Total Expense	317,717.14
<b>Net Ordinary Income</b>	80,711.78

Upper Frederick Township  
Tentative Budget  
Sewer-Perkiomen Crossing  
2024

	<b>Tentative 2024</b>
Ordinary Income/Expense	
Other Income/Expense	
Other Expense	
492.02 · UNB Sinking Fund	80,063.81
Total Other Expense	80,063.81
Net Other Income	-80,063.81
Net Income	647.97
 Fund Balance, Beginning	 4,392.03
Fund Balance, Ending	5,040.00

Capital for 2024:	
Paint tank	20,000
Meters	4,000
Sandfilter	65,000
	89,000

Upper Frederick Township  
Tentative Budget  
Sewer-Ivy Ridge  
2024

	<u>Tentative 2024</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
341 · Interest	300.00
364 · Sewer	
364.12 · Sewer Use Charges	69,816.00
364.90 · Sewer Penalties, U & O Certs	170.00
<b>Total 364 · Sewer</b>	<u>69,986.00</u>
391 Proceeds of General Fixed Asset	
391.20 Compensation for Loss of Asset	
<b>Total 391 Proceeds of General Fixed Asset</b>	<u>0.00</u>
<b>Total Income</b>	<u>70,286.00</u>
<b>Gross Profit</b>	70,286.00
<b>Expense</b>	
401 Township Manager	
401.11 Township Manager	0.00
<b>Total 401 Township Manager</b>	<u>0.00</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	3,140.50
405.21 · Office Supplies	350.00
405.32 · Communications	776.00
405.33 Transportation-Sec/Clerk	32.50
405.37 · Maint/Repair Contracts Office	656.00
405.375 · Computer Maint Contract	456.00
405.39 Bank charges and fees	50.00
<b>Total 405 · Secretary/Clerk</b>	<u>5,461.00</u>
408 · Engineering Services	
408.313 · Engineering & Architectural Ser	5,000.00
<b>Total 408 · Engineering Services</b>	<u>5,000.00</u>
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	9,377.00
<b>Total 409 · General Govt Bldgs &amp; Plant</b>	<u>9,377.00</u>
429 · Sewer - Wastewater Collection	
429.221 · WWTP Chemicals	2,927.00
429.225 · Laboratory Expense	5,458.00
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

Upper Frederick Township  
Tentative Budget  
Sewer-Ivy Ridge  
2024

	<u>Tentative 2024</u>
429.41 Judgements & Damages	0.00
429.450 · Subcontracted Services	18,018.00
429.70 · Capital Purchases Sewer	4,000.00
429.72 · Emergency Improvements Sewer	<u>1,000.00</u>
Total 429 · Sewer - Wastewater Collection	42,303.00
430 · Highways - General Services	
430.12 · Road Wages	<u>4,766.18</u>
Total 430 · Highways - General Services	4,766.18
486 · Insurance	
486.351 · Insurance - Liability	<u>1,673.83</u>
Total 486 · Insurance	1,673.83
487 · Employee Benefits	
487.161 · FICA - Social Sec Exp	490.00
487.162 · Unemployment Comp Ins	122.00
487.163 · Medicare Expense	115.00
487.172 Paid Non-Worked Time	
487.197 · Pension Contribution	<u>0.00</u>
Total 487 · Employee Benefits	<u>727.00</u>
<b>Total Expense</b>	<u><u>69,808.01</u></u>
<b>Net Ordinary Income</b>	<u>477.99</u>
<b>Net Income</b>	<u><u>477.99</u></u>
<b>Fund Balance, Beginning</b>	(24,309.85)
<b>Fund Balance, Ending</b>	(23,831.86)

Meters  
Hoist for pump  
Roof  
Effluent pump  
hoist brackets

Upper Frederick Township  
Tentative Budget  
Sinking Fund (20)

2024

Tentative 2024

<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
Total 392 · Interfund Operating Transfers	<u>80,063.81</u>
Total Income	<u>80,064.00</u>
Gross Profit	<u>80,064.00</u>
Net Ordinary Income	80,064.00
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
471 · Debt Principal	74,236.00
472 · Debt Interest	5,828.00
Total Other Expense	<u>80,064.00</u>
Net Other Income	<u>-80,064.00</u>
Net Income	<u>0.00</u>
Fund Balance, Beginning	183.99
Fund Balance, Ending	183.99



Upper Frederick Township  
Tentative Budget  
Capital Reserve (30)  
2024

	<b>Tentative 2024</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	0.00
<b>Total 392-Interfund Operating Transfer</b>	0.00
<b>Total Income</b>	11,304.00
<b>Gross Profit</b>	11,304.00
<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 Architectural Services</b>	
408.313 Engineering and Architectural Services	50,000.00
<b>Total 408 Engineering and Architectural Services</b>	50,000.00
<b>430 · Highways - General Services</b>	
430.74 · Capital Purch - Major Mach & Eq	152,402.00
<b>Total 430 · Highways - General Services</b>	152,402.00
<b>Total Expense</b>	202,402.00
<b>Net Ordinary Income</b>	-191,098.00
<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>	-191,098.00
<b>Fund Balance, Beginning</b>	675,691.96
<b>Fund Balance, Ending</b>	484,593.96

*	Truck Mower
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Upper Frederick Township

Tentative Budget

Capital Reserve (30)

Fund Balance breakdown:

Equipment	2024	63,637.23
Open Space		10,537.59
Building Improvements		396,654.05
Highway Improvement		13,765.09
		<u>484,593.96</u>

Upper Frederick Township  
Tentative Budget  
Liquid Fuels  
2024

	<b>Preliminary 2024</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
341 · Interest	1,000.00
355 · State Shared Revenue & Entitlem	
355.02 · Liquid Fuels Tax	115,047.14
355.03 · State Road Turnback Payments	3,920.00
<b>Total 355 · State Shared Revenue &amp; Entitlem</b>	<b>118,967.14</b>
<b>Total Income</b>	<b>119,967.14</b>
<b>Gross Profit</b>	<b>119,967.14</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	175,430.48
<b>Total Expense</b>	<b>206,930.48</b>
<b>Net Ordinary Income</b>	<b>-86,963.34</b>
<b>Net Income</b>	<b>-86,963.34</b>
 <b>Fund Balance, Beginning</b>	 <b>86,963.34</b>
 <b>Fund Balance, Ending</b>	 <b>-</b>

<b>2024 Road Projects:</b>	
Faust Road Segment 1	180,000.00
Faust Road Segment 2	81,000.00
Faust Road Segment 3	263,000.00
	<b>524,000.00</b>
 Pay from LF	 175,430.48
Pay from GF	348,569.52