

Upper Frederick Township
Profit & Loss Budget Overview - General Fund
 January through December 2021

	Jan - Dec 21
Total 409 · General Govt Bldgs & Plant	228,900.00
411 · Fire	
411.11 · Fire Marshall Salary	4,000.00
411.232 · Fire Co Vehicle Fuel - Diesel	1,000.00
411.351 · Fire Co. Vehicle Insurance	6,000.00
411.354 · Workers Comp Insurance	12,000.00
411.50 · Fire Protection Tax	21,372.50
411.53 · Foreign Fire Relief Tax	23,000.00
Total 411 · Fire	67,372.50
412 · Ambulance	
412.501 · Ambulance Services, LFRAC	10,686.25
412.502 · Ambulance Services, CAS	10,686.25
Total 412 · Ambulance	21,372.50
413 · Code Enforcement	
413.20 · Code Enforcement Supplies	500.00
413.310 · Building Inspector - Prof Servi	26,000.00
413.50 · UCC State Permit Fees	400.00
Total 413 · Code Enforcement	26,900.00
414 · Planning & Zoning	
414.15 · Zoning Hearing Board Salary	210.00
414.24 · Regional Planning Commission Ex	3,000.00
414.31 · Zoning Hearing Legal	8,000.00
414.310 · Zoning Officer - Prof Services	9,000.00
414.34 · Zoning Advertising and Printing	7,000.00
414.45 · Planning Assistance	8,000.00
Total 414 · Planning & Zoning	35,210.00
415 · Emergency Mgmt & Communications	
415.30 · General Expense	1,000.00
Total 415 · Emergency Mgmt & Communications	1,000.00
421.50 · Contributions to Health Organ	2,500.00
426.00 · Recycling/Trash	
426.450 · Recycling Trash - Dumpsters	5,400.00
Total 426.00 · Recycling/Trash	5,400.00
430 · Highways - General Services	
430.12 · Road Wages	214,134.72
430.231 · Highways Vehicle Fuel - Transp	12,000.00
430.245 · Highway Supplies	8,000.00
430.260 · Small Tools & Minor Equipment	10,000.00
430.313 · Highways Engineering	50,000.00
430.314 · Highways - Legal Service	1,000.00
430.32 · Highways - Communications	1,800.00
430.35 · Highways Insurance	15,000.00
430.38 · Equipment Rentals	6,000.00
430.46 · Road Crew Meetings/Conference	500.00
430.74 · Capital Purch - Major Mach & Eq	23,615.00
Total 430 · Highways - General Services	342,049.72
432 · Winter Maintenance	
432.183 · Snow & Ice Wages O/T	8,000.00
432.20 · Snow & Ice Supplies	1,500.00
432.25 · Snow Equip Repair & Maint	3,500.00
Total 432 · Winter Maintenance	13,000.00
433.20 · Supplies-Traffic Signs/Striping	11,000.00
437 · Highways - Repairs of Machinery	

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437.20 · Supplies - Repairs to Machinery	18,000.00
437.45 · Major Repairs Machinery	15,000.00
Total 437 · Highways - Repairs of Machinery	33,000.00
438 · Maint & Repairs of Roads	
438.20 · Highways Materials	33,000.00
Total 438 · Maint & Repairs of Roads	33,000.00
439 · Highway Construction Projects	362,000.00
454 · Parks	
454.20 · Parks - Supplies	7,000.00
454.37 · Parks - Maintenance	17,000.00
454.70 · Parks Capital Purchase	12,000.00
454.71 · Park Development / Trail	51,404.00
Total 454 · Parks	87,404.00
456.50 · Library Donation	1,800.00
486 · Insurance	
486.351 · Insurance - Liability	300.00
486.354 · Workers Compensation	15,500.00
486.355 · Disability	6,000.00
Total 486 · Insurance	21,800.00
487 · Employee Benefits	
487.156 · Hospitalization Insurance	46,704.00
487.161 · FICA - Social Sec Exp	25,147.50
487.162 · Unemployment Comp Ins	7,682.00
487.163 · Medicare Expense	5,881.27
487.172 · Paid Non-Worked Time	33,550.18
487.197 · Pension Contribution	37,009.53
Total 487 · Employee Benefits	155,974.48
Total Expense	1,735,121.76
Net Ordinary Income	-406,012.76
Net Income	-406,012.76

Upper Frederick Township
Profit & Loss Budget Overview - Liquid Fuels
January through December 2021

	<u>Jan - Dec 21</u>
Ordinary Income/Expense	
Income	
341 · Interest	200.00
355 · State Shared Revenue & Entitlem	
355.02 · Liquid Fuels Tax	107,776.84
355.03 · State Road Turnback Payments	3,920.00
Total 355 · State Shared Revenue & Entitlem	<u>111,696.84</u>
Total Income	<u>111,896.84</u>
Gross Profit	111,896.84
Expense	
432 · Winter Maintenance	
432.20 · Snow & Ice Supplies	35,000.00
Total 432 · Winter Maintenance	<u>35,000.00</u>
Total Expense	<u>35,000.00</u>
Net Ordinary Income	<u>76,896.84</u>
Net Income	<u><u>76,896.84</u></u>

Upper Frederick Township
Profit & Loss Budget Overview - General Fund
 January through December 2021

	Jan - Dec 21
Ordinary Income/Expense	
Income	
301 · Real Property Taxes	
301.10 · Real Estate Tax - Current	272,000.00
301.20 · Real Estate Tax - Prior Year	4,000.00
301.40 · Real Estate Tax - Delinquent	6,000.00
302.10 · Emergency Services	42,745.00
302.20 · Fire Tax - Prior Year	800.00
302.40 · Fire Tax - Delinquent	600.00
	326,145.00
Total 301 · Real Property Taxes	
310 · Per Capita Tax	
310.01 · Per Capita Tax - Current	8,700.00
310.02 · Per Capita Tax - Prior Year	2,000.00
	10,700.00
Total 310 · Per Capita Tax	
310.10 · Real Estate Transfer Tax	55,000.00
310.20 · Earned Income Tax	650,000.00
310.50 · Occupational Privilege Tax	25,000.00
321 · Business Licenses & Permits	
321.60 · Contractor Licensing/Regis	250.00
321.80 · Cable Television Franchise	68,000.00
	68,250.00
Total 321 · Business Licenses & Permits	
331 · Fines	
331.12 · Violations of Ordinances	750.00
	750.00
Total 331 · Fines	
341 · Interest	26,505.00
354 · State Capital & Operating Grant	
354.01 · State Operating Grants - 904	1,500.00
354.07 · DCNR Park Grant	40,000.00
	41,500.00
Total 354 · State Capital & Operating Grant	
355 · State Shared Revenue & Entitlem	
355.01 · Public Utility Realty Tax	1,000.00
355.05 · Gen Municipal Pension State Aid	35,000.00
355.07 · Foreign Fire Insurance Tax	23,000.00
	59,000.00
Total 355 · State Shared Revenue & Entitlem	
358.10 · PennDOT Winter Road Contract	22,459.00
361 · General Government	
361.30 · Subdivision/Land Dev Fees	1,000.00
361.34 · Zoning Hearing Board Fees	2,400.00
	3,400.00
Total 361 · General Government	
362 · Protective Inspection Fees	
362.40 · Permit Application Fee	2,800.00
362.41 · Building Permits	18,000.00
362.42 · Electrical Permits	4,500.00
362.43 · Plumbing Permits	1,100.00
362.45 · Use & Occupancy Permits	5,000.00
362.47 · Mechanical Permits	1,500.00
362.48 · Road Encroachment Permits	50.00
362.49 · Grading Permit	1,400.00
362.50 · UCC & Admin Fees	400.00
362.51 · Zoning Permit	2,000.00
362.53 · Driveway Permit	150.00
	36,900.00
Total 362 · Protective Inspection Fees	
380 · Miscellaneous Revenue	2,000.00

Upper Frederick Township
Profit & Loss Budget Overview - General Fund
 January through December 2021

	Jan - Dec 21
387 · Contributions and Donations	1,500.00
Total Income	1,329,109.00
Gross Profit	1,329,109.00
Expense	
400 · Legislative Body	
400.11 · Salaries Elected Officials	5,625.00
400.35 · Insurance & Bonding	3,200.00
400.46 · Supervisors Meetings/Conference	100.00
Total 400 · Legislative Body	8,925.00
401.11 · Manager's Salary	62,936.37
401.35 · Manager Bond	750.00
402 · Financial Administration	
402.110 · Treasurer	27,000.00
402.310 · Auditor	5,950.00
402.35 · Treasurer Bond	750.00
Total 402 · Financial Administration	33,700.00
403 · Tax Collection	
403.11 · Commission - Tax collector	10,000.00
403.12 · Salary Census Enumerator	1,000.00
403.20 · Tax Collector Supplies	1,900.00
403.45 · Tax Collector Service, EIT	13,625.00
Total 403 · Tax Collection	26,525.00
404 · Solicitor/Legal Services	
404.310 · Legal Expense	18,000.00
Total 404 · Solicitor/Legal Services	18,000.00
405 · Secretary/Clerk	
405.12 · Salary Admin Assistant	39,171.69
405.13 · Salary Billing/Bookkeeper	28,186.50
405.21 · Office Supplies	5,000.00
405.26 · Minor Equipment Purchase	5,000.00
405.27 · Computer Program Purchase	1,000.00
405.30 · General Expense	500.00
405.32 · Communications	10,000.00
405.33 · Transportation - Sec/Clerk	650.00
405.34 · Advertising, Printing and Bind	4,000.00
405.37 · Maint/Repair Contracts Office	3,250.00
405.38 · Document Management System	3,180.00
405.375 · Computer Maint Contract	10,404.00
405.42 · Membership, Dues & Subs	2,500.00
405.46 · Meetings & Conferences	1,000.00
405.70 · Capital Purchses	5,760.00
Total 405 · Secretary/Clerk	119,602.19
408 · Engineering Services	
408.31 · Admin Engineering Service	15,000.00
Total 408 · Engineering Services	15,000.00
409 · General Govt Bldgs & Plant	
409.19 · Uniforms	6,800.00
409.20 · Municipal Bldg Supplies	1,200.00
409.35 · Insurance & Bonding	12,000.00
409.361 · Municipal Building Electric	4,000.00
409.362 · Municipal Bldg Fuel Oil & Gas	5,000.00
409.366 · Municipal Building Water	1,600.00
409.37 · Repairs & Maintenance Services	10,000.00
409.73 · Capital Purchases - Building	188,300.00

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Accrual Basis

Upper Frederick Township
Profit & Loss Budget Overview - Capital Reserve
 January through December 2021

	30S - Sewer Cap Reserve (30 - Capital Reserves) Jan - Dec 21	31 - Equipment Capital Reserves (30 - Capital Reserves) Jan - Dec 21	32 -Open Space Capital Reserves (30 - Capital Reserves) Jan - Dec 21
Ordinary Income/Expense			
Income			
341 · Interest	75.00	5.00	15.00
Total Income	75.00	5.00	15.00
Gross Profit	75.00	5.00	15.00
Net Ordinary Income	75.00	5.00	15.00
Net Income	75.00	5.00	15.00

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Accrual Basis

Upper Frederick Township
Profit & Loss Budget Overview - Capital Reserve
 January through December 2021

	33 - Improvement Capital Resery (30 - Capital Reserves) Jan - Dec 21	34 - Highway Improvement (30 - Capital Reserves) Jan - Dec 21	Total 30 - Capital Reserves Jan - Dec 21
Ordinary Income/Expense			
Income			
341 - Interest	5,616.00	15.00	5,726.00
Total Income	5,616.00	15.00	5,726.00
Gross Profit	5,616.00	15.00	5,726.00
Net Ordinary Income	5,616.00	15.00	5,726.00
Net Income	5,616.00	15.00	5,726.00

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Accrual Basis

Upper Frederick Township
Profit & Loss Budget Overview - Capital Reserve
January through December 2021

	TOTAL
	Jan - Dec 21
Ordinary Income/Expense	
Income	
341 · Interest	5,726.00
Total Income	5,726.00
Gross Profit	5,726.00
Net Ordinary Income	5,726.00
Net Income	5,726.00

Upper Frederick Township
Profit & Loss Budget Overview - Water Fund
January through December 2021

	Jan - Dec 21
Ordinary Income/Expense	
Income	
341 · Interest	6,100.00
378 · Water System Income	
378.10 · Metered Sales To Residents	149,900.00
378.20 · Penalties & Interest	3,000.00
378.90 · Certification Fees	1,000.00
Total 378 · Water System Income	153,900.00
Total Income	160,000.00
Gross Profit	160,000.00
Expense	
404 · Solicitor/Legal Services	
404.310 · Legal Expense	1,000.00
Total 404 · Solicitor/Legal Services	1,000.00
405 · Secretary/Clerk	
405.13 · Salary Billing/Bookkeeper	14,093.25
405.21 · Office Supplies	100.00
405.32 · Communications	1,440.00
405.33 · Transportation - Sec/Clerk	25.00
405.37 · Maint/Repair Contracts Office	1,505.00
405.375 · Computer Maint Contract	1,734.00
Total 405 · Secretary/Clerk	18,897.25
408 · Engineering Services	
408.313 · Engineering & Architectural Ser	14,000.00
Total 408 · Engineering Services	14,000.00
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	8,400.00
Total 409 · General Govt Bldgs & Plant	8,400.00
430 · Highways - General Services	
430.12 · Road Wages	10,992.00
Total 430 · Highways - General Services	10,992.00
448 · Water System	
448.222 · Chemicals	1,300.00
448.225 · Laboratory Expense	2,000.00
448.232 · Generator Maintenance/Fuel	1,500.00
448.25 · Water Maintenance Supplies	500.00
448.26 · Small Tools & Minor Equipment	500.00
448.31 · Non-contractual Services	2,500.00
448.35 · Contractual Services	11,725.74
448.70 · Capital Purchases	9,000.00
448.72 · Emergency Improvements	4,000.00
Total 448 · Water System	33,025.74
486 · Insurance	
486.351 · Insurance - Liability	5,700.00
Total 486 · Insurance	5,700.00
487 · Employee Benefits	
487.161 · FICA - Social Sec Exp	1,555.26
487.162 · Unemployment Comp Ins	467.50
487.163 · Medicare Expense	363.73
Total 487 · Employee Benefits	2,386.49

Upper Frederick Township
Profit & Loss Budget Overview - Water Fund
January through December 2021

	Jan - Dec 21
Total Expense	94,401.48
Net Ordinary Income	65,598.52
Net Income	<u>65,598.52</u>

Upper Frederick Township
Profit & Loss Budget Overview - Perkiomen Crossing Sewer
January through December 2021

	<u>Jan - Dec 21</u>
Ordinary Income/Expense	
Income	
341 · Interest	150.00
364 · Sewer	
364.12 · Sewer Use Charges	261,360.00
364.90 · Sewer Penalties, U & O Certs	4,000.00
Total 364 · Sewer	<u>265,360.00</u>
Total Income	<u>265,510.00</u>
Gross Profit	265,510.00
Expense	
404 · Solicitor/Legal Services	
404.310 · Legal Expense	1,000.00
Total 404 · Solicitor/Legal Services	<u>1,000.00</u>
405 · Secretary/Clerk	
405.13 · Salary Billing/Bookkeeper	11,274.60
405.21 · Office Supplies	100.00
405.32 · Communications	1,904.00
405.37 · Maint/Repair Contracts Office	1,128.75
405.375 · Computer Maint Contract	1,387.20
Total 405 · Secretary/Clerk	<u>15,794.55</u>
408 · Engineering Services	
408.313 · Engineering & Architectural Ser	25,000.00
Total 408 · Engineering Services	<u>25,000.00</u>
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	16,800.00
Total 409 · General Govt Bldgs & Plant	<u>16,800.00</u>
429 · Sewer - Wastewater Collection	
429.221 · WWTP Chemicals	18,000.00
429.225 · Laboratory Expense	4,800.00
429.232 · Generator Maintenance/Fuel	2,000.00
429.244 · Misc Supplies/Equipment	3,000.00
429.26 · Small Tools, Minor Equipment	1,000.00
429.316 · Other Non-Contracted Services	5,000.00
429.365 · Solid Waste Hauling	34,000.00
429.450 · Subcontracted Services	35,177.22
429.70 · Capital Purchases Sewer	33,500.00
429.72 · Emergency Improvements Sewer	1,000.00
Total 429 · Sewer - Wastewater Collection	<u>137,477.22</u>
430 · Highways - General Services	
430.12 · Road Wages	7,765.75
Total 430 · Highways - General Services	<u>7,765.75</u>
486 · Insurance	
486.351 · Insurance - Liability	6,200.00
Total 486 · Insurance	<u>6,200.00</u>
487 · Employee Benefits	
487.161 · FICA - Social Sec Exp	1,180.50
487.162 · Unemployment Comp Ins	327.75
487.163 · Medicare Expense	276.09
Total 487 · Employee Benefits	<u>1,784.34</u>
Total Expense	<u>211,821.86</u>

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Accrual Basis

Upper Frederick Township
Profit & Loss Budget Overview - Perkiomen Crossing Sewer
January through December 2021

	<u>Jan - Dec 21</u>
Net Ordinary Income	53,688.14
Other Income/Expense	
Other Expense	
492.02 · UNB Sinking Fund	<u>78,000.00</u>
Total Other Expense	<u>78,000.00</u>
Net Other Income	<u>-78,000.00</u>
Net Income	<u><u>-24,311.86</u></u>

Upper Frederick Township
Profit & Loss Budget Overview - Ivy Ridge Sewer Fund
January through December 2021

	<u>Jan - Dec 21</u>
Ordinary Income/Expense	
Income	
341 · Interest	150.00
364 · Sewer	
364.12 · Sewer Use Charges	69,816.00
364.90 · Sewer Penalties, U & O Certs	250.00
Total 364 · Sewer	<u>70,066.00</u>
Total Income	<u>70,216.00</u>
Gross Profit	70,216.00
Expense	
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	2,818.65
405.21 · Office Supplies	25.00
405.32 · Communications	840.00
405.37 · Maint/Repair Contracts Office	376.25
405.375 · Computer Maint Contract	346.80
Total 405 · Secretary/Clerk	4,406.70
408 · Engineering Services	
408.313 · Engineering & Architectual Ser	15,000.00
Total 408 · Engineering Services	15,000.00
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	7,200.00
Total 409 · General Govt Bldgs & Plant	7,200.00
429 · Sewer - Wastewater Collection	
429.221 · WWTP Chemicals	3,500.00
429.225 · Laboratory Expense	4,000.00
429.232 · Generator Maintenance/Fuel	1,600.00
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	1,500.00
429.450 · Subcontracted Services	15,634.32
429.70 · Capital Purchases Sewer	3,800.00
429.72 · Emergency Improvements Sewer	1,000.00
Total 429 · Sewer - Wastewater Collection	<u>34,534.32</u>
430 · Highways - General Services	
430.12 · Road Wages	5,376.29
Total 430 · Highways - General Services	5,376.29
486 · Insurance	
486.351 · Insurance - Liability	1,500.00
Total 486 · Insurance	1,500.00
487 · Employee Benefits	
487.161 · FICA - Social Sec Exp	508.09
487.162 · Unemployment Comp Ins	140.25
487.163 · Medicare Expense	118.83
Total 487 · Employee Benefits	<u>767.17</u>
Total Expense	<u>69,284.48</u>

Upper Frederick Township
Profit & Loss Budget Overview - Ivy Ridge Sewer Fund
January through December 2021

	Jan - Dec 21
Net Ordinary Income	931.52
Net Income	<u>931.52</u>

Upper Frederick Township
Profit & Loss Budget Overview - Sinking Fund
January through December 2021

	<u>Jan - Dec 21</u>
Ordinary Income/Expense	
Income	
392 · Interfund Operating Transfers	
392.08 · Transfer from Sewer fund	78,000.00
Total 392 · Interfund Operating Transfers	<u>78,000.00</u>
Total Income	78,000.00
Gross Profit	<u>78,000.00</u>
Net Ordinary Income	78,000.00
Other Income/Expense	
Other Expense	
471 · Debt Principal	54,366.24
472 · Debt Interest	23,408.20
Total Other Expense	<u>77,774.44</u>
Net Other Income	<u>-77,774.44</u>
Net Income	<u><u>225.56</u></u>