

Upper Frederick Township
Preliminary Budget
General Fund
2025

	Actual 2021	Actual 2022	Actual 2023	2024 Estimated	Final 2024 Budget	Preliminary 2025
Ordinary Income/Expense						
Income						
301 · Real Property Taxes						
301.10 · Real Estate Tax - Current	272,220.57	273,825.93	274,538.83	276,429.28	271,600.00	271,634.90
301.20 · Real Estate Tax - Prior Year	3,366.18	1,537.39	82.92	1,844.41	1,000.00	1,000.00
301.40 · Real Estate Tax - Delinquent	7,149.69	6,808.74	6,180.27	5,550.90	5,000.00	5,000.00
301.60 · Real Estate Tax - Interim			83.69	0.00		
Total 301 · Real Property Taxes	282,736.44	282,172.06	280,885.71	283,824.59	277,600.00	277,634.90
310 · Per Capita Tax						
310.01 · Per Capita Tax - Current	8,661.20	8,767.60	8,750.50	9,428.69	8,700.00	9,120.00
310.02 · Per Capita Tax - Prior Year	2,317.10	1,914.06	1,996.60	1,479.25	1,900.00	1,000.00
Total 310 · Per Capita Tax	10,978.30	10,681.66	10,747.10	10,907.94	10,600.00	10,120.00
310.10 · Real Estate Transfer Tax	87,788.15	129,491.75	86,310.38	60,161.88	60,000.00	60,000.00
310.20 · Earned Income Tax	698,902.87	710,005.53	740,521.24	740,402.33	700,000.00	700,000.00
310.50 · Local Services Tax	27,241.09	27,234.23	27,898.82	24,636.89	27,000.00	27,000.00
321 · Business Licenses & Permits						
321.61 · Soliciting License	0.00	200.00	0.00	0.00	-	
321.60 · Contractor Licensing/Regis	200.00	650.00	350.00	679.50	200.00	200.00
321.80 · Cable Television Franchise	69,369.41	71,572.04	69,047.92	63,894.35	69,000.00	63,900.00
321.90 · Special Events Permit	150.00	75.00	150.00	150.00	150.00	150.00
Total 321 · Business Licenses & Permits	69,719.41	72,497.04	69,547.92	64,723.85	69,350.00	64,250.00
331 · Fines						
331.11 · Vehicle Code Violations	300.00	0.00	809.17	0.00		
331.12 · Violations of Ordinances	1,061.34	2,400.00	757.93	1,782.03	200.00	200.00
Total 331 · Fines	1,361.34	2,400.00	1,567.10	1,782.03	200.00	200.00
341 · Interest	27,808.95	32,136.80	60,351.27	70,252.53	30,000.00	30,000.00
342.20 · Rent of Buildings	100.00	250.00	100.00	100.00	100.00	100.00
352 · Federal Shared Revenue						
352.53 Fed Entitlement to Govt Units	191,701.66	192,307.77				
354 · State Capital & Operating Grant						
354.01 · State Operating Grants - 904	2,610.78			0.00	1,250.00	0.00
354.06 CFALSA Grant						144,550.00
354.07 · DCNR Park Grant	0.00		37,750.00	9,544.00	-	
354.09 DCED Community Development		606.11		0.00	100,000.00	0.00
Total 354 · State Capital & Operating Grant	2,610.78	606.11	37,750.00	9,544.00	101,250.00	144,550.00
355 · State Shared Revenue & Entitlem						
355.01 · Public Utility Realty Tax	1,084.23	1,119.21	1,075.97	1,075.00	1,000.00	1,000.00
355.05 · Gen Municipal Pension State Aid	20,101.00	16,230.96	29,274.41	33,572.00	33,572.00	33,223.00
355.07 · Foreign Fire Insurance Tax	20,493.13	25,684.68	26,406.11	26,639.24	25,684.00	26,639.00
Total 355 · State Shared Revenue & Entitlem	41,678.36	43,034.85	56,756.49	61,286.24	60,256.00	60,862.00
357 · Local Govt Grants						
357.01 · Dirt & Gravel Roads Grant				0.00		
357.04 · Open Space Grant				0.00		
Total 357 · Local Govt Grants	0.00	0.00	0.00	0.00	0.00	0.00
358.10 · Penndot WinterRoad Contract	26,030.82		50,188.92	23,266.00	23,266.00	23,266.00
361 · General Government						
361.30 · Subdivision/Land Dev Fees	1,000.00	75.00	1,500.00	1,650.00	2,000.00	1,500.00
361.34 · Zoning Hearing Board Fees	157.50	2,700.00	1,500.00	3,000.00	1,800.00	1,500.00
361.35 · Conditional Use Hearing Fees	0.00	1,200.00	205.00	0.00	600.00	600.00
Total 361 · General Government	1,157.50	3,975.00	3,205.00	4,650.00	4,400.00	3,600.00

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362 · Protective Inspection Fees						
362.40 · Permit Application Fee	3,400.50	3,394.50	3,155.00	1,215.00	0.00	0.00
362.41 · Building Permits	10,137.60	14,213.89	22,343.40	12,456.90	10,500.00	11,300.00
362.42 · Electrical Permits	8,098.00	7,235.00	5,535.00	1,720.00	5,000.00	5,000.00
362.43 · Plumbing Permits	550.00	1,010.00	1,260.00	260.00	525.00	525.00
362.45 · Use & Occupancy Permits	7,215.00	8,554.50	5,775.00	5,775.00	5,775.00	5,775.00
362.46 · Blasting Permit				0.00		
362.47 · Mechanical Permits	1,230.00	2,680.00	2,180.00	760.00	525.00	525.00
362.48 · Road Encroachment Permits	0.00			0.00		
362.49 · Grading Permit	0.00			0.00		
362.50 · UCC & Admin Fees	211.50	262.00	202.50	200.50	315.00	315.00
362.51 · Zoning Permit	1,534.50	1,100.00	800.00	890.00	4,575.00	800.00
362.53 · Driveway Permit	50.00	2,000.00	450.00	350.00	315.00	315.00
362 · Protective Inspection Fees - Other	0.00	1,060.00	705.00	0.00	315.00	315.00
Total 362 · Protective Inspection Fees	32,427.10	41,509.89	42,405.90	23,627.40	27,845.00	24,870.00
367.20 · Recreation Program Fees						
367.201 Swamp Creek Stomp	0.00	3,543.60	0.00	1,806.95	0.00	1,800.00
367.202 Community Day	0.00	2,708.87	1,715.00	1,715.00	1,000.00	5,000.00
367.203 Miscellaneous events	0.00	600.30	337.00	654.50		600.00
Total 367.20 Recreation Program Fees	0.00	6,852.77	2,052.00	4,176.45	1,000.00	7,400.00
380 · Miscellaneous Revenue	745.86	1,942.74	6,503.33	786.97	500.00	600.00
387 · Contributions and Donations	2,485.00		2,772.21	2,000.00		
391 · Proceeds of General Fixed Asset						
391.10 · Sales of General Fixed Assets	0.00		34,820.60	0.00	30,000.00	30,000.00
391.20 · Compensation for Loss of Assets				0.00		
Total 391 · Proceeds of General Fixed Asset	0.00	0.00	34,820.60	0.00	30,000.00	30,000.00
392 · Interfund Operating Transfers						
392.31 · Transfer from Equip Capital Res				0.00		
392.34 · Transfer from Highway Res Fund				0.00		
Total 392 · Interfund Operating Transfers	0.00	0.00	0.00	0.00	0.00	0.00
395 · Refunds of Prior Years Expendit		923.44		443.28	0.00	
Total Income	1,505,473.63	1,558,021.64	1,514,383.99	1,386,572.38	1,423,367.00	1,464,452.90
Gross Profit	1,505,473.63	1,558,021.64	1,514,383.99	1,386,572.38	1,423,367.00	1,464,452.90

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Expense	Actual 2021	Actual 2022	Actual 2023	2024 Estimated	Final 2024 Budget	Preliminary 2025
400 · Legislative Body						
400.11 · Salaries Elected Officials	5,625.00	5,625.00	5,156.25	5,543.75	5,625.00	5,625.00
400.35 · Insurance & Bonding	3,332.25	2,988.00	2,582.50	2,792.75	2,584.00	2,953.65
400.46 · Supervisors Meetings/Conference	0.00	150.00	150.00	2,218.91	150.00	150.00
Total 400 · Legislative Body	8,957.25	8,763.00	7,888.75	10,555.41	8,359.00	8,728.65
401.11 · Manager's Salary	101,440.08	76,970.87	70,559.83	122,331.22	97,318.00	115,000.00
401.35 · Manager Bond	1,500.00	750.00	750.00	250.00	750.00	250.00
402 · Financial Administration						
402.110 · Treasurer	32,156.29	41,573.13	33,288.24	42,089.78	38,000.00	43,000.00
402.310 · Auditor	5,950.00	0.00	11,450.00	6,200.00	5,900.00	6,200.00
402.35 · Treasurer Bond	750.00	2,500.00	1,250.00	1,250.00	1,250.00	1,250.00
Total 402 · Financial Administration	38,856.29	44,073.13	45,988.24	49,539.78	45,150.00	50,450.00
403 · Tax Collection						
403.11 · Commission - Tax collector	9,861.97	9,409.31	9,784.33	10,014.18	9,435.00	9,477.61
403.12 · Salary Census Enumerator	0.00	0.00	0.00	0.00	1,000.00	1,000.00
403.20 · Tax Collector Supplies	1,490.91	1,518.63	1,555.05	1,619.54	1,520.00	1,620.00
403.35 · Insurance & Bonding	0.00	186.00	0.00	0.00	-	0.00
403.45 · Tax Collector Service, EIT	14,609.42	14,778.94	15,231.40	15,350.34	14,675.00	15,350.00
Total 403 · Tax Collection	25,962.30	25,892.88	26,570.78	26,984.06	26,630.00	27,447.61
404 · Solicitor/Legal Services						
404.310 · Legal Expense	20,282.92	19,688.19	27,851.50	37,677.00	30,000.00	38,000.00
Total 404 · Solicitor/Legal Services	20,282.92	19,688.19	27,851.50	37,677.00	30,000.00	38,000.00
405 · Secretary/Clerk						
405.12 · Salary Admin Assistant	16,044.63	4,262.45	0.00	71.25	-	-
405.13 · Salary Billing/Bookkeeper/Office Manager	25,400.88	28,101.00	27,809.24	32,538.17	31,404.96	28,500.00
405.21 · Office Supplies	6,510.97	3,365.34	2,084.93	3,179.33	2,500.00	2,451.77
405.26 · Minor Equipment Purchase	886.26	667.00	1,122.39	6,335.00	2,000.00	2,000.00
405.27 · Computer Program Purchase	650.00	1,521.28	31,722.00	11,068.28	7,894.00	6,894.00
405.30 · General Expense	535.88	2,744.68	2,058.99	2,970.42	2,500.00	2,500.00
405.31 · Professional Services-Payroll	375.00	2,889.29	3,363.40	3,742.08	2,730.00	3,800.00
405.32 · Communications	9,991.61	12,985.69	9,987.30	12,445.54	12,200.00	12,200.00
405.33 · Transportation - Sec/Clerk	650.00	650.00	925.37	621.48	325.00	650.00
405.34 · Advertising, Printing and Bind	4,668.64	3,181.62	3,101.47	3,561.52	4,500.00	4,500.00
405.37 · Maint/Repair Contracts Office	3,604.90	4,140.21	5,117.75	1,944.90	2,000.00	2,000.00
405.38 · Document Management System	3,180.00	3,180.00	0.00	0.00	-	-
405.375 · Computer Maint Contract	10,577.45	10,932.00	10,931.67	14,424.06	13,344.75	14,896.32
405.390 · Bank Charges and fees	-	-	-	15.00	-	-
405.42 · Membership, Dues & Subs	3,448.46	2,706.61	4,028.64	4,421.60	3,300.00	3,300.00
405.46 · Meetings & Conferences	410.00	718.00	740.88	330.00	1,000.00	1,000.00
405.70 · Capital Purchses	5,909.57	0.00	0.00	0.00	6,010.00	-
Total 405 · Secretary/Clerk	92,844.25	82,045.17	102,994.03	97,668.63	91,708.71	84,692.09
408 · Engineering Services						
408.31 · Admin Engineering Service	15,110.99	9,423.01	12,969.20	15,570.71	9,000.00	16,068.00
408.313 · Engineering & Architectual Ser	424.63	296.31	0.00	0.00	0.00	-
Total 408 · Engineering Services	15,535.62	9,719.32	12,969.20	15,570.71	9,000.00	16,068.00

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409 · General Govt Bldgs & Plant						
409.19 · Uniforms	7,926.83	7,534.64	6,870.84	5,958.80	6,426.16	8,880.00
409.20 · Municipal Bldg Supplies	2,654.44	1,685.20	1,296.67	2,264.13	1,500.00	1,536.99
409.35 · Insurance & Bonding	11,082.15	12,024.65	13,590.15	12,216.05	14,319.77	17,894.02
409.361 · Municipal Building Electric	3,856.89	4,799.96	5,136.06	6,337.26	5,658.00	6,829.20
409.362 · Municipal Bldg Fuel Oil & Gas	5,627.36	9,621.20	4,668.15	7,080.81	10,000.00	8,000.00
409.366 · Municipal Building Water	1,718.55	1,009.14	1,004.79	984.63	2,000.00	1,308.00
409.37 · Repairs & Maintenance Services	19,794.07	18,055.25	12,341.56	8,819.58	13,000.00	7,265.00
409.72 Capital 3211 Big Road-School House		181,972.30	34,796.30	509.64	500,000.00	
409.73 · Capital Purchases - Building	151,978.21	4,148.68	69,265.60	28,885.00	20,000.00	4,085.00
Total 409 · General Govt Bldgs & Plant	204,638.50	240,851.02	148,970.12	73,055.90	572,903.93	55,798.21
411 · Fire						
411.11 · Fire Marshall Salary	3,999.96	3,999.96	3,999.96	333.33	4,000.00	4,000.00
411.232 · Fire Co Vehicle Fuel - Diesel	1,069.61	3,570.95	3,641.24	1,925.05	1,878.50	2,117.50
411.351 · Fire Co. Vehicle Insurance	4,411.75	5,461.50	6,135.00	2,603.25	6,354.60	2,289.00
411.354 · Workers Comp Insurance	10,117.00	13,452.72	11,261.00	13,079.00	13,551.30	14,166.60
411.53 · Foreign Fire Relief Tax	20,493.13	25,684.68	26,406.11	26,639.24	25,684.00	26,639.00
411.54 · Contribution Upper Fred Fire Co	1,000.00			0.00		
411.70 · Capital Purchases			0.00	0.00		
Total 411 · Fire	41,091.45	52,169.81	51,443.31	44,579.87	51,468.40	49,212.10
413 · Code Enforcement						
413.13 · Buildings Inspector Commission				0.00		
413.20 · Code Enforcement Supplies	500.00	500.00	500.00	163.00	500.00	500.00
413.310 · Building Inspector - Prof Servi	33,462.11	36,719.21	37,447.92	33,454.99	32,917.50	35,175.00
413.33 · Code Enforce Officer - Mileage				0.00		
413.46 · Meetings/Conferences				0.00		
413.50 · UCC State Permit Fees	234.00	148.50	193.50	912.50	315.00	315.00
Total 413 · Code Enforcement	34,196.11	37,367.71	38,141.42	34,530.49	33,732.50	35,990.00
414 · Planning & Zoning						
414.11 · Zoning Officer Wages						
414.15 · Zoning Hearing Board Salary	60.00	150.00	45.00	450.00	180.00	180.00
414.24 · Regional Planning Commission Ex	5,000.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
414.270 Software						9,400.00
414.31 · Zoning Hearing Legal	4,986.27	9,717.50	2,393.50	9,104.10	7,500.00	7,500.00
414.310 · Zoning Officer - Prof Services	11,440.94	10,724.59	13,603.05	11,230.47	12,600.00	6,500.00
414.32 · Zoning Officer Communications	0.00		0.00	0.00	-	0.00
414.34 · Zoning Advertising and Printing	3,473.10	3,105.06	2,390.00	4,882.02	2,400.00	2,400.00
414.45 · Planning Assistance	1,487.50	0.00	1,797.43	1,779.14	-	0.00
Total 414 · Planning & Zoning	26,447.81	23,697.15	22,728.98	29,945.73	25,180.00	28,480.00
415 · Emergency Mgmt & Communications						
415.30 · General Expense	478.92	428.06	397.95	352.00	500.00	500.00
415.70 · Emerg Mgmt - Capital Purchases				0.00		
Total 415 · Emergency Mgmt & Communications	478.92	428.06	397.95	352.00	500.00	500.00
421.50 · Contributions to Health Organ	2,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
426.00 · Recycling/Trash						
426.450 · Recycling Trash - Dumpsters	5,400.41	3,985.54	1,884.90	2,011.10	3,106.40	1,851.60
Total 426.00 · Recycling/Trash	5,400.41	3,985.54	1,884.90	2,011.10	3,106.40	1,851.60
430 · Highways - General Services						
430.12 · Road Wages	193,135.52	200,315.36	190,946.07	210,278.81	223,060.31	234,213.33
430.231 · Highways Vehicle Fuel - Transp	10,835.18	15,774.88	12,635.34	12,476.88	16,000.00	18,000.00
430.245 · Highway Supplies	7,972.70	6,371.89	6,799.85	2,626.31	8,000.00	8,000.00
430.260 · Small Tools & Minor Equipment	8,615.21	7,986.06	7,777.97	8,000.00	8,000.00	8,000.00
430.313 · Highways Engineering	53,867.66	28,816.15	51,475.17	45,962.61	40,000.00	35,000.00
430.314 · Highways - Legal Service	0.00	0.00		0.00	1,000.00	1,000.00
430.32 · Highways - Communications	2,436.40	1,620.00	1,620.00	2,835.00	1,620.00	1,620.00
430.35 · Highways Insurance	12,060.25	12,976.50	15,047.75	17,954.51	15,801.45	27,569.85
430.38 · Equipment Rentals	0.00	869.00	2,057.36	540.00	3,000.00	3,000.00
430.46 · Road Crew Meetings/Conference	281.00	891.71	352.00	0.00	500.00	500.00
430.74 · Capital Purch - Major Mach & Eq	53,633.40	7,177.60	13,217.95	7,951.00	8,000.00	144,550.00
Total 430 · Highways - General Services	342,837.32	282,799.15	301,929.46	308,625.12	324,981.76	481,453.18

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432 · Winter Maintenance						
432.183 · Snow & Ice Wages O/T	10,329.56	7,974.13		6,891.95	7,815.33	7,815.33
432.20 · Snow & Ice Supplies	3,376.51	1,211.20		0.00	1,500.00	1,800.00
432.25 · Snow Equip Repair & Maint	2,081.83	3,683.72	3,220.62	0.00	4,000.00	4,500.00
Total 432 · Winter Maintenance	15,787.90	12,869.05	3,220.62	6,891.95	13,315.33	14,115.33
433.20 · Supplies-Traffic Signs/Striping	2,328.80	9,529.82	9,348.39	12,000.33	12,000.00	12,000.00
436.20 · Storm Sewers & Drains				0.00		
437 · Highways - Repairs of Machinery				0.00		
437.20 · Supplies - Repairs to Machinery	17,980.94	13,909.66	14,029.18	11,227.76	15,000.00	15,000.00
437.45 · Major Repairs Machinery	5,108.10	12,717.03	8,354.08	16,507.42	20,000.00	25,000.00
Total 437 · Highways - Repairs of Machinery	23,089.04	26,626.69	22,383.26	27,735.18	35,000.00	40,000.00
438 · Maint & Repairs of Roads						
438.20 · Highways Materials	6,861.42	17,671.54	10,554.84	15,219.04	25,000.00	25,000.00
438.45 · Contracted Serv - Tree Removal	1,575.00	6,600.00	4,800.00	8,000.00	8,000.00	8,000.00
438.74 · Highway Machinery & Equipment				0.00		
Total 438 · Maint & Repairs of Roads	8,436.42	24,271.54	15,354.84	23,219.04	33,000.00	33,000.00
439 · Highway Construction Projects	410,256.69	11,770.00	220,232.51	348,569.00	348,569.52	162,968.21
450.50 · Recreation, Contributions				0.00		
454 · Parks						
454.20 · Parks - Supplies	5,458.39	14,374.60	11,674.12	14,289.78	17,000.00	17,000.00
454.31 · Parks - Professional Services		1,175.05	545.00	818.70	2,000.00	400.00
454.37 · Parks - Maintenance	9,660.38	13,481.08	12,399.66	11,793.60	17,000.00	17,000.00
454.540 · Contribution Natural Lands Trst	0.00	26,589.00	0.00	26,562.74	26,589.00	0.00
454.70 · Parks Capital Purchase	0.00	18,637.38	73,974.26	13,169.83	10,000.00	
454.71 · Park Development / Trail	560.50	45,187.44	6,371.81	0.00	10,000.00	
Total 454 · Parks	15,679.27	119,444.55	104,964.85	66,634.65	82,589.00	34,400.00
456.50 · Library Donation	500.00	1,800.00	1,800.00	0.00	1,800.00	
486 · Insurance						
486.351 · Insurance - Liability	0.00	625.00	2,846.00	880.00	300.00	880.00
486.354 · Workers Compensation	16,405.00	15,712.28	10,744.00	13,040.00	11,954.25	12,010.95
486.355 · Disability	4,516.01	4,522.05	2,743.68	9,363.60	2,743.68	2,743.68
Total 486 · Insurance	20,921.01	20,859.33	16,333.68	23,283.60	14,997.93	15,634.63
487 · Employee Benefits						
487.156 · Medical Insurance	31,574.48	65,162.58	73,980.37	82,218.01	78,337.00	88,560.00
487.161 · FICA - Social Sec Exp	23,633.51	20,250.80	20,163.08	21,019.15	22,268.00	24,338.28
487.162 · Unemployment Comp Ins	8,852.14	6,222.74	2,929.91	2,681.49	5,156.00	5,100.00
487.163 · Medicare Expense	5,527.10	4,958.58	4,715.87	5,163.34	5,208.00	5,692.02
487.172 · Paid Non-Worked Time	0.00	0.00	20,860.45	0.00	0.00	
487.197 · Pension Contribution	29,508.02	30,312.37	18,152.47	29,096.53	33,572.00	33,223.00
Total 487 · Employee Benefits	99,095.25	126,907.07	140,802.15	140,178.52	144,541.00	156,913.30
6560 · Payroll Expenses	0.00	0.00				
Total Expense	1,581,302.11	1,264,779.05	1,397,008.77	1,503,689.30	2,008,101.48	1,464,452.90
Net Ordinary Income	-75,828.48	293,242.59	117,375.22	-117,116.92	-584,734.48	-0.00
Other Income/Expense						
Other Expense						
491 · Refunds of Prior Year Revenues	9.80			0.00	0.00	
492.301 · Transfer to Cap Reserve/Equip			391,000.00	0.00	0.00	
Total Other Expense	9.80	0.00	391,000.00	0.00	0.00	0.00
Net Other Income	-9.80	0.00	-391,000.00	0.00	0.00	0.00
Net Income	-75,838.28	293,242.59	-273,624.78	-117,116.92	-584,734.48	-0.00
Fund Balance, Beginning	1,495,844.51	1,420,006.23	1,713,248.82	1,439,624.04		1,322,507.12
Fund Balance, Ending	1,420,006.23	1,713,248.82	1,439,624.04	1,322,507.12		1,322,507.11

**Upper Frederick Township
Prliminary Budget
Emergency Services Fund
2025**

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>2024 Estimated</u>	<u>Final 2024 Budget</u>	<u>Preliminary 2025</u>
Ordinary Income/Expense						
Income						
301 · Real Property Taxes						
302.10 · Emergency Services	42,777.62	43,029.94	43,360.88	43,171.28	42,900.00	42,685.48
302.20 · Emergency Services - Prior Year	528.97	241.65	3.88	223.29	600.00	600.00
302.40 · Emergency Services - Delinquent	1,123.52	0	0.00	0.00	1,100.00	1,100.00
302.40 · Emergency Services - Interim			13.16	0.00		
Total 301 · Real Property Taxes	<u>44,430.11</u>	<u>43,271.59</u>	<u>43,377.92</u>	<u>43,394.57</u>	<u>44,600.00</u>	<u>44,385.48</u>
341 - Interest Income				164.63	0.00	200.00
Total Income	<u>44,430.11</u>	<u>43,271.59</u>	<u>43,377.92</u>	<u>43,559.20</u>	<u>44,600.00</u>	<u>44,585.48</u>
Expense						
411 · Fire						
411.50 · Fire Protection Tax	22,238.51	36,874.01	38,212.58	38,748.01	39,600.00	39,587.11
Total 411 · Fire	<u>22,238.51</u>	<u>36,874.01</u>	<u>38,212.58</u>	<u>38,748.01</u>	<u>39,600.00</u>	<u>39,587.11</u>
412 · Ambulance						
412.501 · Ambulance Services, LFRAC	11,119.25	4,684.28	4,896.70	4,965.91	5,000.00	4,998.37
412.502 · Ambulance Services, CAS	11,119.25	146.83	0.00	0.00	0.00	0.00
Total 412 · Ambulance	<u>22,238.50</u>	<u>4,831.11</u>	<u>4,896.70</u>	<u>4,965.91</u>	<u>5,000.00</u>	<u>4,998.37</u>
Total Expense	<u>44,477.01</u>	<u>41,705.12</u>	<u>43,109.28</u>	<u>43,713.92</u>	<u>44,600.00</u>	<u>44,585.48</u>
Net Income	<u>(46.90)</u>	<u>1,566.47</u>	<u>268.64</u>	<u>(154.72)</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance, Beginning						
Fund Balance, Ending						

**Upper Frederick Township
Preliminary Budget
Water Fund
2025**

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>2024 Estimated</u>	<u>Final 2024 Budget</u>	<u>Preliminary 2025</u>
Ordinary Income/Expense						
Income						
341 · Interest	6,245.00	11,162.74	29,314.15	34,240.08	33,000.00	30,000.00
378 · Water System Income				0.00		
378.10 · Metered Sales To Residen	148,421.67	145,068.55	148,717.85	179,510.93	175,520.00	180,594.08
378.20 · Penalties & Interest	729.26	289.48	266.02	860.83	300.00	300.00
378.90 · Certification Fees	360.00	200.00		280.00	400.00	0.00
Total 378 · Water System Income	<u>149,510.93</u>	<u>145,558.03</u>	<u>148,983.87</u>	<u>180,651.76</u>	<u>176,220.00</u>	<u>180,894.08</u>
380 · Miscellaneous Revenue						
393.13 Proceeds from GON				0.00	1,500,000.00	
				0.00		
Total Income	<u>155,755.93</u>	<u>156,720.77</u>	<u>178,298.02</u>	<u>214,891.84</u>	<u>1,709,220.00</u>	<u>210,894.08</u>
Gross Profit	155,755.93	156,720.77	178,298.02	214,891.84	1,709,220.00	210,894.08
Expense						
401 Township Manager						
401.11 Township Manager			3,759.27	0.00	0.00	
Total 401 Township Manager	<u>0.00</u>	<u>0.00</u>	<u>3,759.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
404 · Solicitor/Legal Services						
404.310 · Legal Expense	60.00			0.00	1,000.00	
Total 404 · Solicitor/Legal Services	<u>60.00</u>	<u>-</u>	<u>-</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
405 · Secretary/Clerk						
405.13 · Salary Billing/Bookkeeper	11,290.42	11,955.25	13,904.68	9,638.03	15,702.48	14,250.00
405.21 · Office Supplies	10.59	0.00	313.07	39.24	775.00	775.00
405.26 Minor Equipment Purchase	0.00			0.00		
405.30 · General Expense	0.00	10.00		0.00	10.00	50.00
405.32 · Communications	1,692.77	1,337.11	1,330.71	0.00	1,750.00	3,730.00
405.33 · Transportation - Sec/Clerk	0.00		287.45	254.44	163.00	0.00
405.37 · Maint/Repair Contracts Of	1,505.00	1,550.15	10,368.93	2,120.40	3,648.15	2,098.00
405.375 · Computer Maint Contrac	1,739.77	1,822.00	1,829.51	2,331.26	2,292.00	2,482.67
405.39 Bank charges and fees			786.52	748.79	100.00	700.00
Total 405 · Secretary/Clerk	<u>16,238.55</u>	<u>16,674.51</u>	<u>28,820.87</u>	<u>15,132.16</u>	<u>24,440.63</u>	<u>24,085.67</u>
408 · Engineering Services						
408.313 · Engineering & Architectu	30,112.49	23,580.20	3,004.02	0.00	30,000.00	
Total 408 · Engineering Services	<u>30,112.49</u>	<u>23,580.20</u>	<u>3,004.02</u>	<u>0.00</u>	<u>30,000.00</u>	<u>0.00</u>
409 · General Govt Bldgs & Plant						
409.361 · Municipal Building Electi	4,263.61	11,452.54	8,281.98	7,966.44	11,109.00	8,364.76
Total 409 · General Govt Bldgs & Plar	<u>4,263.61</u>	<u>11,452.54</u>	<u>8,281.98</u>	<u>7,966.44</u>	<u>11,109.00</u>	<u>8,364.76</u>
430 · Highways - General Services						
430.12 · Road Wages	9,229.63	10,913.99	19,010.92	23,905.22	23,812.23	24,991.43
Total 430 · Highways - General Servic	<u>9,229.63</u>	<u>10,913.99</u>	<u>19,010.92</u>	<u>23,905.22</u>	<u>23,812.23</u>	<u>24,991.43</u>
432 Winter Maintenance						
432.20 Snow & ice supplies			715.50			
438 · Maint & Repairs of Roads						
438.20 · Highways Materials	0.00	79.05	-	0.00	500.00	
Total 438 · Maint & Repairs of Roads	<u>0.00</u>	<u>79.05</u>	<u>-</u>	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>
448 · Water System						

Upper Frederick Township
Prliminary Budget
Water Fund
2025

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>2024 Estimated</u>	<u>Final 2024 Budget</u>	<u>Preliminary 2025</u>
448.222 · Chemicals	1,119.00	2,752.25	1,433.25	177.75	1,200.00	1,200.00
448.225 · Laboratory Expense	1,348.50	1,578.90	2,420.20	5,348.67	2,500.00	2,500.00
448.232 · Generator Maintenance/F	1,160.00	812.50		2,000.00	2,000.00	2,000.00
448.25 · Water Maintenance Suppli	424.81	436.63	779.93	2,085.81	600.00	600.00
448.26 · Small Tools & Minor Equip	0.00	4,414.54	4,440.02	0.00	1,200.00	1,200.00
448.31 · Non-contractual Services	2,552.00	2,467.00	50,779.54	1,074.72	8,000.00	3,000.00
448.35 · Contractual Services	11,725.80	12,077.52	12,439.80	13,997.68	13,847.00	12,813.45
448.70 · Capital Purchases	17,086.65	14,232.87	16,719.80	30,018.83	1,520,000.00	
448.72 · Emergency Improvements	11,453.59	7,844.50	25,324.82	1,640.81	10,000.00	10,000.00
Total 448 · Water System	46,870.35	46,616.71	114,337.36	56,344.27	1,559,347.00	33,313.45
486 · Insurance						
486.351 · Insurance - Liability	5,796.56	6,557.33	7,503.81	8,548.07	7,523.88	8,438.12
Total 486 · Insurance	5,796.56	6,557.33	7,503.81	8,548.07	7,523.88	8,438.12
487 · Employee Benefits						
487.161 · FICA - Social Sec Exp	787.04	1,513.24	2,419.19	2,299.89	2,460.00	2,432.97
487.162 · Unemployment Comp Ins	346.95	298.60	289.33	228.28	421.00	362.38
487.163 · Medicare Expense	184.17	241.52	565.62	529.91	575.00	569.00
187.172 Paid Non-worked time		0.00	2,686.21	0.00		
487.197 · Pension Contribution	242.96	30.37	-	0.00		
Total 487 · Employee Benefits	1,561.12	2,083.73	5,960.35	3,058.08	3,456.00	3,364.34
492 Interfund transfers						
492.08.01 Transfer to PC Sewer				0.00	0.00	
Total 492 Interfund transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	114,132.31	117,958.06	191,394.08	114,954.24	1,661,188.74	102,557.77
Net Ordinary Income	41,623.62	38,762.71	(13,096.06)	99,937.60	48,031.26	108,336.30
	41,623.62	38,762.71	(13,096.06)	99,937.60	48,031.26	108,336.30
Fund Balance, Beginning	736,704.98	778,328.60	778,328.60	765,232.54		865,170.14
Fund Balance, Ending	778,328.60	817,091.31	765,232.54	865,170.14		973,506.44

**Upper Frederick Township
Prliminary Budget
Perkiomen Crossing Sewer Fund
2025**

Ordinary Income/Expense	Actual 2021	Actual 2022	Actual 2023	2024 Estimated	Final 2024 Budget	Preliminary 2025
Income						
341 · Interest	170.52	1,499.58	5,150.74	4,300.46	500.92	1,000.00
364 · Sewer						
364.12 · Sewer Use Charges	261,096.00	258,654.00	259,666.58	262,743.50	300,168.00	299,907.00
364.90 · Sewer Penalties	2,610.00	2,535.00	2,375.00	3,855.00	2,760.00	2,760.00
378.90 · Certification Fees	0.00			0.00		
Total 364 · Sewer	263,706.00	261,189.00	262,041.58	266,598.50	302,928.00	302,667.00
392 Interfund transfers						
392.06 Transfer from Water fund				0.00	95,000.00	
Total 392 Interfund transfers	0.00	-	0.00	0.00		0.00
Total Income	263,876.52	262,688.58	267,192.32	270,898.95	398,428.92	303,667.00
Gross Profit	263,876.52	262,688.58	267,192.32	270,898.95	398,428.92	303,667.00
Expense						
401 Township Manager						
401.11 Township Manager			2,255.66	0.00		
Total 401 Township Manager	0.00	-	2,255.66	0.00		0.00
404 · Solicitor/Legal Services						
404.310 · Legal Expense	4,409.75			0.00	500.00	500.00
Total 404 · Solicitor/Legal Services	4,409.75	-	0.00	0.00	500.00	500.00
405 · Secretary/Clerk						
405.13 · Salary Billing/Bookkeeper	9,032.35	9,564.15	11,123.64	7,710.45	12,561.99	11,400.00
405.21 · Office Supplies	0.00	30.00	250.32	38.48	1,350.00	500.00
405.31 · Professional Services		15.00		0.00		
405.32 · Communications	2,135.29	1,899.81	1,868.52	780.45	2,000.00	3,980.00
405.33 Transportation-Sec/Clerk	0.00	-	230.06	198.56	130.00	0.00
405.37 · Maint/Repair Contracts Office	1,128.75	1,162.62	9,913.19	2,120.40	3,260.62	2,098.00
405.375 · Computer Maint Contract	1,391.82	1,457.60	1,460.33	2,555.00	1,832.88	1,986.38
405.39 Bank charges and fees	2,210.78	-	1,503.82	1,355.60	100.00	1,023.11
Total 405 · Secretary/Clerk	15,898.99	14,129.18	26,349.88	14,758.94	21,235.49	20,987.49
408 · Engineering Services						
408.313 · Engineering & Architectural Ser	33,356.74	8,678.80	1,056.52	0.00	22,000.00	22,000.00
Total 408 · Engineering Services	33,356.74	8,678.80	1,056.52	0.00	22,000.00	22,000.00
409 · General Govt Bldgs & Plant						

**Upper Frederick Township
Prliminary Budget
Perkiomen Crossing Sewer Fund
2025**

Ordinary Income/Expense	Actual 2021	Actual 2022	Actual 2023	2024 Estimated	Final 2024 Budget	Preliminary 2025
SuppliesElectric						
409.20 Municipal Building Supplies			31.78	0.00		
409.361 · Municipal Building Electric	5,653.94	28,269.34	19,116.30	17,345.21	23,000.00	24,150.00
Total 409 · General Govt Bldgs & Plant	5,653.94	28,269.34	19,148.08	17,345.21	23,000.00	24,150.00
429 · Sewer - Wastewater Collection						
429.221 · WWTP Chemicals	16,578.50	18,147.68	28,064.47	20,000.80	25,000.00	22,500.00
429.225 · Laboratory Expense	4,060.50	4,783.06	5,794.06	6,438.90	6,000.00	5,000.00
429.232 · Generator Maintenance/Fuel	3,664.83	1,931.48	2,000.00	2,000.00	2,000.00	2,000.00
429.244 · Misc Supplies/Equipment	1,411.00	3,379.55	1,557.55	3,510.54	1,250.00	1,250.00
429.26 · Small Tools, Minor Equipment	0.00	101.05	520.39	2,709.00	1,000.00	1,000.00
429.316 · Other Non-Contracted Services	878.25	293.25	888.25	1,891.25	2,500.00	2,500.00
429.365 · Solid Waste Hauling	47,351.60	44,657.20	46,022.95	37,885.43	50,000.00	50,000.00
429.37 Repairs and Maintenance			382.67	413.98	5,000.00	5,000.00
429.41 - Judgements & Damages	5,303.00			0.00	0.00	
429.450 · Subcontracted Services	35,177.22	36,232.56	37,319.52	42,965.96	39,374.00	38,439.28
429.70 · Capital Purchases Sewer	23,407.00	14,830.00	18,338.82	8,000.00	89,000.00	
429.72 · Emergency Improvements Sewer	3,950.62	8,201.00		1,000.00	8,000.00	8,000.00
Total 429 · Sewer - Wastewater Collection	141,782.52	132,556.83	140,888.68	126,815.85	229,124.00	135,689.28
430 · Highways - General Services						
430.12 · Road Wages	7,548.17	6,547.70	10,280.14	12,976.77	11,727.65	12,960.82
Total 430 · Highways - General Services	7,548.17	6,547.70	10,280.14	12,976.77	11,727.65	12,960.82
438 · Maint & Repairs of Roads						
438.20 · Highways Materials	0.00			0.00		
Total 438 · Maint & Repairs of Roads	0.00	-	-	0.00	0.00	0.00
486 · Insurance						
486.351 · Insurance - Liability	6,169.33	6,962.15	7,962.03	7,574.14	7,962.00	5,152.00
Total 486 · Insurance	6,169.33	6,962.15	7,962.03	7,574.14	7,962.00	5,152.00
487 · Employee Benefits						
487.161 · FICA - Social Sec Exp	640.14	1,054.92	1,563.62	1,518.83	1,514.00	1,510.37
487.162 · Unemployment Comp Ins	275.64	231.94	192.03	150.68	300.00	300.00
487.163 · Medicare Expense	149.72	180.82	365.64	355.83	354.00	353.23
487.172 Paid Non-Worked Time		-	1,663.13	0.00		
487.197 · Pension Contribution	199.20	24.90		0.00	0.00	

**Upper Frederick Township
Prliminary Budget
Perkiomen Crossing Sewer Fund
2025**

	Actual 2021	Actual 2022	Actual 2023	2024 Estimated	Final 2024 Budget	Preliminary 2025
Ordinary Income/Expense						
Total 487 · Employee Benefits	1,264.70	1,492.58	3,784.42	2,025.34	2,168.00	2,163.60
Total Expense	216,084.14	198,636.58	211,725.41	181,496.24	317,717.14	223,603.19
Net Ordinary Income	47,792.38	64,052.00	55,466.91	89,402.72	80,711.78	80,063.81
Other Income/Expense						
Other Expense						
492.02 · UNB Sinking Fund	77,435.85	80,063.28	73,391.34	80,063.81	80,063.81	80,063.81
Total Other Expense	77,435.85	80,063.28	73,391.34	80,063.81	80,063.81	80,063.81
Net Other Income	-77,435.85	(80,063.28)	-73,391.34	-80,063.81	-80,063.81	-80,063.81
Net Income	-29,643.47	(16,011.28)	-17,924.43	9,338.91	647.97	-0.00
Fund Balance, Beginning	89,176.34	59,532.87	43,521.59	25,597.16		34,936.07
Fund Balance, Ending	59,532.87	43,521.59	25,597.16	34,936.07		34,936.06

**Upper Frederick Township
Preliminary Budget
Ivy Sewer Fund
2025**

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>2024 Estimated</u>	<u>Final 2024 Budget</u>	<u>Preliminary 2025</u>
Ordinary Income/Expense						
Income						
341 · Interest	3.00	210.22	1,170.88	1,833.62	300.00	1,000.00
346-120 Sewer Capacity Reservation				14,616.00	14,616.00	14,616.00
364 · Sewer						
364.12 · Sewer Use Charges	69,766.00	69,796.64	69,711.00	48,300.00	55,200.00	55,200.00
364.90 · Sewer Penalties, U & O Certs	180.00	180.00	180.00	0.00	170.00	170.00
Total 364 · Sewer	<u>69,946.00</u>	<u>69,976.64</u>	<u>69,891.00</u>	<u>48,300.00</u>	<u>55,370.00</u>	<u>55,370.00</u>
391 Proceeds of General Fixed Asset						
391.20 Compensation for Loss of Asset				0.00		
Total 391 Proceeds of General Fixed Asset	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Income	<u>69,949.00</u>	<u>70,186.86</u>	<u>71,061.88</u>	<u>64,749.62</u>	<u>70,286.00</u>	<u>56,370.00</u>
Gross Profit	69,949.00	70,186.86	71,061.88	64,749.62	70,286.00	56,370.00
Expense						
401 Township Manager						
401.11 Township Manager			1,503.76	0.00		
Total 401 Township Manager	<u>0.00</u>	<u>0.00</u>	<u>1,503.76</u>	<u>0.00</u>		<u>0.00</u>
404 · Solicitor/Legal Services						
404.310 · Legal Expense	0.00	0.00		0.00	500.00	500.00
Total 404 · Solicitor/Legal Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
405 · Secretary/Clerk						
405.13 · Salary Billing/Bookkeeper	2,258.06	2,391.10	2,780.93	1,927.63	3,140.50	2,850.00
405.21 · Office Supplies	0.00	0.00	116.31	39.24	350.00	100.00
405.32 · Communications	923.23	886.15	826.59	433.19	776.00	914.00
405.33 Transportation-Sec/Clerk	0.00		57.38	50.89	32.50	0.00
405.37 · Maint/Repair Contracts Office	376.25	387.53	1,578.20	223.20	656.00	268.00
405.375 · Computer Maint Contract	347.96	364.40	369.24	476.58	456.00	496.43
405.39 Bank charges and fees			305.59	246.18	50.00	150.00
Total 405 · Secretary/Clerk	<u>3,905.50</u>	<u>4,029.18</u>	<u>6,034.24</u>	<u>3,396.91</u>	<u>5,461.00</u>	<u>4,778.43</u>
408 · Engineering Services						
408.313 · Engineering & Architectural Ser	14,311.68	4,673.96	440.92	0.00	5,000.00	3,000.00
Total 408 · Engineering Services	<u>14,311.68</u>	<u>4,673.96</u>	<u>440.92</u>	<u>0.00</u>	<u>5,000.00</u>	<u>3,000.00</u>
409 · General Govt Bldgs & Plant						
409.361 · Municipal Building Electric	6,991.97	6,292.27	7,047.34	3,353.04	9,377.00	7,000.00
Total 409 · General Govt Bldgs & Plant	<u>6,991.97</u>	<u>6,292.27</u>	<u>7,047.34</u>	<u>3,353.04</u>	<u>9,377.00</u>	<u>7,000.00</u>

**Upper Frederick Township
Preliminary Budget
Ivy Sewer Fund**

	Actual 2021	Actual 2022	Actual 2023	2024 Estimated	2025 Final 2024 Budget	Preliminary 2025
429 · Sewer - Wastewater Collection						
429.221 · WWTP Chemicals	4,018.50	2,511.80	4,443.00	2,927.75	2,927.00	3,073.35
429.225 · Laboratory Expense	4,134.50	4,926.58	5,814.30	6,790.14	5,458.00	4,907.02
429.232 · Generator Maintenance/Fuel	1,525.00	1,886.74	3,405.25	1,900.67	1,900.00	1,900.00
429.244 · Misc Supplies/Equipment	890.14	871.37	754.25	3,628.11	1,000.00	1,000.00
429.26 · Small Tools, Minor Equipment	128.34	187.57		0.00	500.00	200.00
429.316 · Other Non-Contracted Services	884.25	2,618.89	894.25	991.25	2,000.00	1,000.00
429.365 · Solid Waste Hauling	2,806.60	2,546.00	2,718.40	2,675.40	4,000.00	3,000.00
429.37 Repairs and Maintenance			19.03	0.00	1,500.00	1,500.00
429.41 Judgements & Damages	2,306.00			0.00		
429.450 · Subcontracted Services	15,634.32	16,103.34	16,586.46	19,124.87	18,018.00	17,083.53
429.70 · Capital Purchases Sewer	2,470.00	3,700.00	41,659.00	0.00	4,000.00	
429.72 · Emergency Improvements Sewer	296.15	0.00	814.85	19,145.50	1,000.00	1,000.00
Total 429 · Sewer - Wastewater Collection	35,093.80	35,352.29	77,108.79	57,183.69	42,303.00	34,663.90
430 · Highways - General Services						
430.12 · Road Wages	4,667.15	4,365.59	4,432.55	5,260.16	4,766.18	5,163.44
Total 430 · Highways - General Services	4,667.15	4,365.59	4,432.55	5,260.16	4,766.18	5,163.44
486 · Insurance						
486.351 · Insurance - Liability	1,304.71	1,416.87	1,603.76	1,441.21	1,673.83	529.20
Total 486 · Insurance	1,304.71	1,416.87	1,603.76	1,441.21	1,673.83	529.20
487 · Employee Benefits						
487.161 · FICA - Social Sec Exp	331.53	456.58	570.27	501.09	490.00	496.83
487.162 · Unemployment Comp Ins	119.89	77.33	73.68	54.76	122.00	122.00
487.163 · Medicare Expense	77.52	62.57	133.27	117.54	115.00	116.19
487.172 Paid Non-Worked Time		0.00	606.76	0.00		
487.197 · Pension Contribution	121.44	15.18		0.00	0.00	
Total 487 · Employee Benefits	650.38	611.66	1,383.98	673.39	727.00	735.03
Total Expense	66,925.19	56,741.82	99,555.34	71,308.39	69,808.01	56,370.00
Net Ordinary Income	3,023.81	13,445.04	-28,493.46	-6,558.77	477.99	0.00
Net Income	3,023.81	13,445.04	-28,493.46	-6,558.77	477.99	0.00
Fund Balance, Beginning	17,407.30	20,431.11	33,876.15	5,382.69		(1,176.08)
Fund Balance, Ending	20,431.11	33,876.15	5,382.69	(1,176.08)		(1,176.08)

**Upper Frederick Township
Preliminary Budget
Sinking Fund
2025**

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>2024 Estimated</u>	<u>Final 2024 Budget</u>	<u>Preliminary 2025</u>
Ordinary Income/Expense						
Income						
341 · Interest	1.85	1.42	1.01	0.58	0.19	
392 · Interfund Operating Transfers						
392.08 · Transfer from Sewer fund	77,435.85	80,063.28	73,391.34	80,063.28	80,063.81	80,063.28
Total 392 · Interfund Operating Transfers	<u>77,435.85</u>	<u>80,063.28</u>	<u>73,391.34</u>	<u>80,063.28</u>	<u>80,063.81</u>	<u>80,063.28</u>
Total Income	<u>77,437.70</u>	<u>80,064.70</u>	<u>73,392.35</u>	<u>80,063.86</u>	<u>80,064.00</u>	<u>80,063.28</u>
Gross Profit	<u>77,437.70</u>	<u>80,064.70</u>	<u>73,392.35</u>	<u>80,063.86</u>	<u>80,064.00</u>	<u>80,063.28</u>
Net Ordinary Income	<u>77,437.70</u>	<u>80,064.70</u>	<u>73,392.35</u>	<u>80,063.86</u>	<u>80,064.00</u>	<u>80,063.28</u>
Other Income/Expense						
Other Expense						
471 · Debt Principal	66,492.08	73,186.19	68,089.38	75,339.20	74,236.00	76,497.00
472 · Debt Interest	10,943.77	6,877.09	5,301.96	4,724.32	5,828.00	3,566.28
Total Other Expense	<u>77,435.85</u>	<u>80,063.28</u>	<u>73,391.34</u>	<u>80,063.52</u>	<u>80,064.00</u>	<u>80,063.28</u>
Net Other Income	<u>-77,435.85</u>	<u>(80,063.28)</u>	<u>-73,391.34</u>	<u>-80,063.52</u>	<u>-80,064.00</u>	<u>-80,063.28</u>
Net Income	<u><u>1.85</u></u>	<u><u>1.42</u></u>	<u><u>1.01</u></u>	<u><u>0.34</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>
Fund Balance, Beginning	180.84	182.69	184.11	185.12		185.46
Fund Balance, Ending	182.69	184.11	185.12	185.46		185.46

**Upper Frederick Township
Preliminary Budget
Capital Reserve Fund
2025**

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>2024 Estimated</u>	<u>Final 2024 Budget</u>	<u>Preliminary 2025</u>
Ordinary Income/Expense						
Income						
341 · Interest	5,517.21	5087.21	18,433.27	30,159.65	11,304.00	11,304.00
392 Interfund Operating Transfer						
392.01 Transfer from General Fund	0.00		391,000.00	0.00		
Total 392-Interfund Operating Transfer	<u>0.00</u>	<u>-</u>	<u>391,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Income	<u>5,517.21</u>	<u>5,087.21</u>	<u>18,433.27</u>	<u>30,159.65</u>	<u>11,304.00</u>	<u>11,304.00</u>
Gross Profit	5,517.21	5,087.21	18,433.27	30,159.65	11,304.00	11,304.00
Expense						
405 Secretary/Clerk						
405.21 Office Supplies	0.00	-	0.00	0.00		0.00
Total 405 Secretary/Clerk	<u>0.00</u>	<u>-</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
408 Engineering and Architectural Services						
408.313 Engineering and Architectural Services					50,000.00	
Total 408 Engineering and Architectural Services	<u>0.00</u>	<u>-</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>
430 · Highways - General Services						
430.74 · Capital Purch - Major Mach & Eq			180,597.60		152,402.00	152,402.00
Total 430 · Highways - General Services	<u>0.00</u>	<u>-</u>	<u>180,597.60</u>	<u>0.00</u>	<u>152,402.00</u>	<u>152,402.00</u>
Total Expense	<u>0.00</u>	<u>-</u>	<u>180,597.60</u>	<u>0.00</u>	<u>202,402.00</u>	<u>152,402.00</u>
Net Ordinary Income	5,517.21	5,087.21	(162,164.33)	30,159.65	-191,098.00	-141,098.00
Other Income/Expense						
Other Expense						
492.01B Transfer to General Fund	0.00			0.00	0.00	0.00
Total Other Expense	<u>0.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>0.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u>5,517.21</u>	<u>5,087.21</u>	<u>-162,164.33</u>	<u>30,159.65</u>	<u>-191,098.00</u>	<u>-141,098.00</u>
Fund Balance, Beginning	491,356.09	496,873.30	501,960.51	339,796.18		369,955.83
Fund Balance, Ending	496,873.30	501,960.51	339,796.18	369,955.83		228,857.83

**Upper Frederick Township
Prliminary Budget
Liquid Fuels Fund
2025**

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>2024 Estimated</u>	<u>Final 2024 Budget</u>	<u>Preliminary 2025</u>
Ordinary Income/Expense						
Income						
341 · Interest	14.03	3,106.04	13,187.41	7,757.63	1,000.00	1,000.00
355 · State Shared Revenue & Entitlem						
355.02 · Liquid Fuels Tax	111,025.27	112,318.14	116,983.39	114,954.26	115,047.14	113,908.00
355.03 · State Road Turnback Payments	3,920.00	3,920.00	3,920.00	3,920.00	3,920.00	3,920.00
Total 355 · State Shared Revenue & Entitlem	<u>114,945.27</u>	<u>116,238.14</u>	<u>120,903.39</u>	<u>118,874.26</u>	<u>118,967.14</u>	<u>117,828.00</u>
Total Income	<u>114,959.30</u>	<u>119,344.18</u>	<u>134,090.80</u>	<u>126,631.89</u>	<u>119,967.14</u>	<u>118,828.00</u>
Gross Profit	114,959.30	119,344.18	134,090.80	126,631.89	119,967.14	118,828.00
Expense						
432 · Winter Maintenance						
432.20 · Snow & Ice Supplies	20,863.86	29,032.24	13,206.86	25,539.13	31,500.00	31,500.00
Total 432 · Winter Maintenance	<u>20,863.86</u>	<u>29,032.24</u>	<u>13,206.86</u>	<u>25,539.13</u>	<u>31,500.00</u>	<u>31,500.00</u>
439 · Highway Construction Projects	0.00	-	250,444.80	175,430.00	175,430.48	101,031.79
Total Expense	<u>20,863.86</u>	<u>29,032.24</u>	<u>263,651.66</u>	<u>200,969.13</u>	<u>206,930.48</u>	<u>132,531.79</u>
Net Ordinary Income	<u>94,095.44</u>	<u>90,311.94</u>	<u>-129,560.86</u>	<u>-74,337.25</u>	<u>-86,963.34</u>	<u>-13,703.79</u>
Net Income	<u>94,095.44</u>	<u>90,311.94</u>	<u>-129,560.86</u>	<u>-74,337.25</u>	<u>-86,963.34</u>	<u>-13,703.79</u>
Fund Balance, Beginning	33,194.51	127,289.95	217,601.89	88,041.03		13,703.79
Fund Balance, Ending	127,289.95	217,601.89	88,041.03	13,703.79		(0.00)

2025 Road Project	27,500.00
Seal Coat-Yost	236,500.00
Godshall Rd	
	264,000.00
Pay from LF	101,031.79
Pay from GF	162,968.21