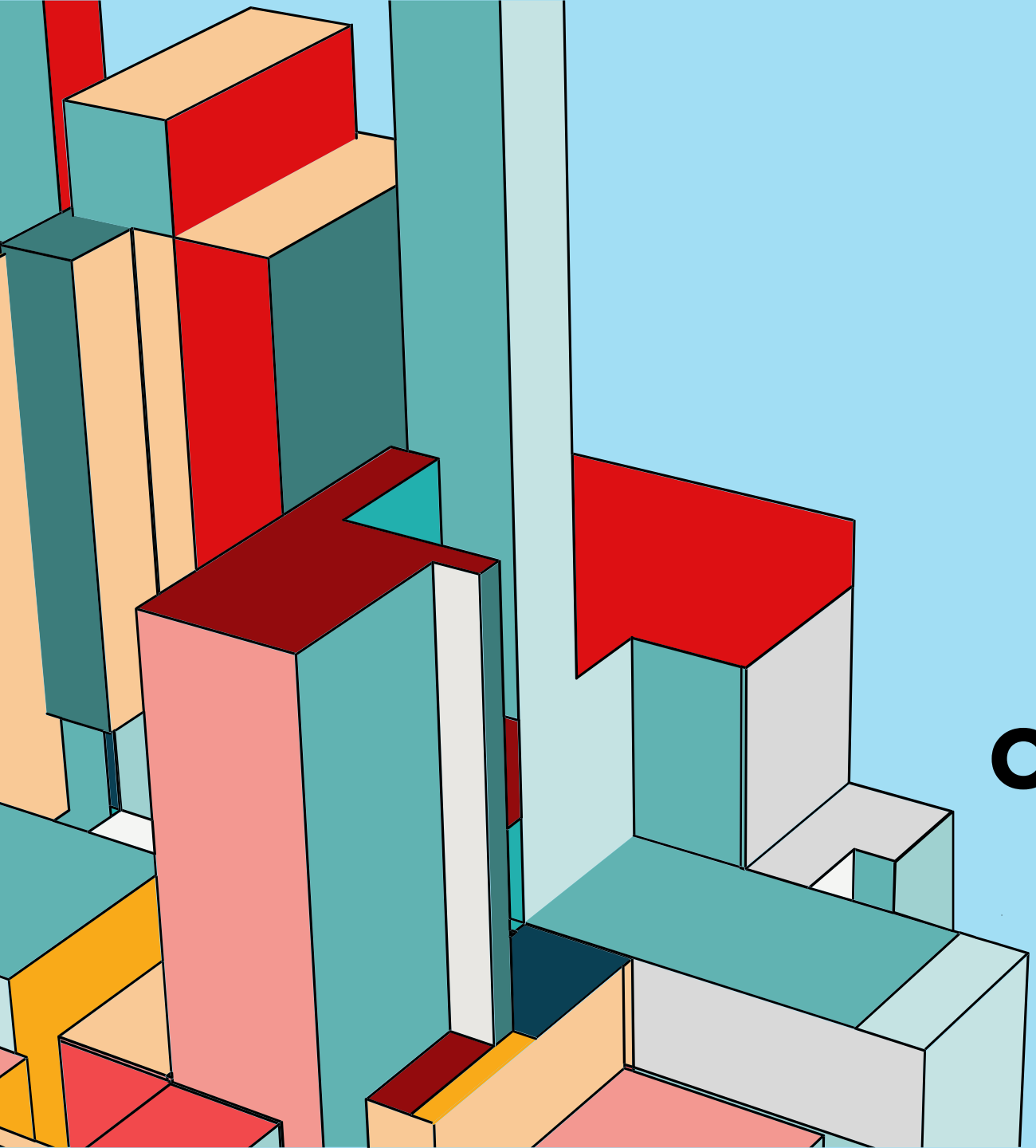

FISCAL YEAR 2027
DRAFT BUDGET
OCTOBER 14TH, 2026

Upper Frederick Township
Prliminary Budget
General Fund
2027

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimate 2026	Final 2026 Budget	Preliminary 2027
Ordinary Income/Expense								
Income								
301 · Real Property Taxes								
301.10 · Real EstateTax - Current	272,220.57	273,825.93	274,538.83	271,986.95	274,375.45	275,082.00	271,400.00	497,579.86
301.20 · Real Estate Tax - Prior Year	3,366.18	1,537.39	82.92	1,844.41	2,526.46	1,719.56	1,500.00	1,500.00
301.40 · Real Estate Tax - Delinquent	7,149.69	6,808.74	6,180.27	5,402.89	6,205.14	1,187.64	5,400.00	1,200.00
301.60 · Real Estate Tax - Interim			83.69	0.00				
Total 301 · Real Property Taxes	**282,736.44**	**282,172.06**	**280,885.71**	**279,234.25**	**283,107.05**	**277,989.20**	**278,300.00**	**500,279.86**
310 · Per Capita Tax								
310.01 · Per Capita Tax - Current	8,661.20	8,767.60	8,750.50	8,867.67	9,053.50	6,300.00	6,300.00	7,500.00
310.02 · Per Capita Tax - Prior Year	2,317.10	1,914.06	1,996.60	1,172.75	1,551.00	1,293.00	1,000.00	1,000.00
Total 310 · Per Capita Tax	**10,978.30**	**10,681.66**	**10,747.10**	**10,040.42**	**10,604.50**	**7,593.00**	**7,300.00**	**8,500.00**
310.10 · Real Estate Transfer Tax	**87,788.15**	**129,491.75**	**86,310.38**	**85,514.68**	**77,367.77**	**85,458.96**	**85,000.00**	**85,000.00**
310.20 · Earned Income Tax	**698,902.87**	**710,005.53**	**740,521.24**	**777,064.85**	**794,532.26**	**758,386.00**	**750,000.00**	**750,000.00**
310.50 · Local Services Tax	**27,241.09**	**27,234.23**	**27,898.82**	**28,072.05**	**29,534.14**	**34,408.00**	**28,000.00**	**28,000.00**
321 · Business Licenses & Permits								
321.61 · Soliciting License	0.00	200.00	0.00	0.00	200.00	100.00	100.00	100.00
321.60 · Contractor Licensing/Regis	200.00	650.00	350.00	419.90	1,050.00	875.00	400.00	400.00
321.80 · Cable Television Franchise	69,369.41	71,572.04	69,047.92	60,371.33	61,563.13	58,396.00	60,000.00	58,000.00
321.90 · Special Events Permit	150.00	75.00	150.00	150.00	225.00	150.00	150.00	150.00
Total 321 · Business Licenses & Permits	**69,719.41**	**72,497.04**	**69,547.92**	**60,941.23**	**63,038.13**	**59,521.00**	**60,650.00**	**58,650.00**
331 · Fines								
331.11 · Vehicle Code Violations	300.00	0.00	809.17	0.00		0.00	1,300.00	1,300.00
331.12 · Violations of Ordinances	1,061.34	2,400.00	757.93	1,505.25	585.93	476.00	200.00	500.00
Total 331 · Fines	**1,361.34**	**2,400.00**	**1,567.10**	**1,505.25**	**585.93**	**476.00**	**1,500.00**	**1,800.00**
341 · Interest	**27,808.95**	**32,136.80**	**60,351.27**	**72,111.39**	**48,415.80**	**55,706.00**	**1,700.00**	**10,000.00**
342.20 · Rent of Buildings	**100.00**	**250.00**	**100.00**	**0.00**	**-**	**100.00**	**100.00**	**100.00**
352 · Federal Shared Revenue				0.00				
352.53 Fed Entitlement to Govt Units	191,701.66	192,307.77		0.00				
354 · State Capital & Operating Grant				0.00				
354.01 · State Operating Grants - 904	2,610.78			0.00	-	0.00	0.00	0.00
354.06 CFALSA Grant						0.00	EmerE	0.00
354.07 · DCNR Park Grant	0.00		37,750.00	9,544.00	-	0.00	0.00	0.00
354.09 DCED Community Development		606.11		7,000.00	-	0.00	0.00	0.00
Total 354 · State Capital & Operating Grant	**2,610.78**	**606.11**	**37,750.00**	**16,544.00**	**-**	**0.00**	**0.00**	**0.00**
355 · State Shared Revenue & Entitlem								
355.01 · Public Utility Realty Tax	1,084.23	1,119.21	1,075.97	1,133.07	-	1,100.00	1,100.00	1,100.00
355.05 · Gen Municipal Pension State Aid	20,101.00	16,230.96	29,274.41	31,975.48	2,367.88	32,000.00	32,000.00	32,000.00
355.07 · Foreign Fire Insurance Tax	20,493.13	25,684.68	26,406.11	26,639.24	28,524.04	26,640.00	26,640.00	26,640.00
Total 355 · State Shared Revenue & Entitlem	**41,678.36**	**43,034.85**	**56,756.49**	**59,747.79**	**30,891.92**	**59,740.00**	**59,740.00**	**59,740.00**
357 · Local Govt Grants								
357.01 · Dirt & Gravel Roads Grant				0.00				
357.02 Montgomery County Friendship Park								227,694.00
357.04 · Open Space Grant				0.00				
Total 357 · Local Govt Grants	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**227,694.00**
358.10 · Penndot WinterRoad Contract	**26,030.82**		**50,188.92**	**27,460.95**	**41,542.22**	**16,393.00**	**24,250.00**	**24,744.00**
361 · General Government								
361.30 · Subdivision/Land Dev Fees	1,000.00	75.00	1,500.00	2,150.00	0.00	0.00	2,000.00	2,000.00
361.34 · Zoning Hearing Board Fees	157.50	2,700.00	1,500.00	2,400.00	3,650.00	0.00	2,000.00	2,000.00
361.35 · Conditional Use Hearing Fees	0.00	1,200.00	205.00	0.00	0.00	0.00	0.00	0.00
Total 361 · General Government	**1,157.50**	**3,975.00**	**3,205.00**	**4,550.00**	**3,650.00**	**0.00**	**4,000.00**	**4,000.00**

Upper Frederick Township
Prliminary Budget
General Fund
2027

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimate 2026	Final 2026 Budget	Preliminary 2027
362 · Protective Inspection Fees								
362.40 · Permit Application Fee	3,400.50	3,394.50	3,155.00	1,915.00	34,149.50	14,927.20	1,900.00	10,000.00
362.41 · Building Permits	10,137.60	14,213.89	22,343.40	16,458.20	20,766.50	1,384.00	16,000.00	16,000.00
362.42 · Electrical Permits	8,098.00	7,235.00	5,535.00	2,859.60	1,085.00	0.00	2,500.00	2,000.00
362.43 · Plumbing Permits	550.00	1,010.00	1,260.00	410.00	60.00	0.00	500.00	500.00
362.45 · Use & Occupancy Permits	7,215.00	8,554.50	5,775.00	2,050.00	3,080.50	2,000.00	2,000.00	2,000.00
362.46 · Blasting Permit				0.00		0.00	0.00	0.00
362.47 · Mechanical Permits	1,230.00	2,680.00	2,180.00	2,864.60	236.00	0.00	2,500.00	2,500.00
362.48 · Road Encroachment Permits	0.00			0.00		0.00	0.00	0.00
362.49 · Grading Permit	0.00			0.00		0.00	0.00	0.00
362.50 · UCC & Admin Fees	211.50	262.00	202.50	130.50	144.00	54.00	300.00	300.00
362.51 · Zoning Permit	1,534.50	1,100.00	800.00	690.00	850.00	0.00	700.00	700.00
362.53 · Driveway Permit	50.00	2,000.00	450.00	300.00	0.00	50.00	300.00	300.00
362 · Protective Inspection Fees - Other	0.00	1,060.00	705.00	125.00	0.00	0.00	100.00	100.00
Total 362 · Protective Inspection Fees	32,427.10	41,509.89	42,405.90	27,802.90	60,371.50	18,415.20	26,800.00	34,400.00
367.20 · Recreation Program Fees						50.00	700.00	700.00
367.201 Swamp Creek Stomp	0.00	3,543.60	0.00	1,806.95	0.00	0.00	1,800.00	1,800.00
367.202 Community Day	0.00	2,708.87	1,715.00	-4,995.65	-1,597.60	350.00	1,500.00	1,500.00
367.203 Miscellaneous events	0.00	600.30	337.00	704.50		0.00	250.00	250.00
Total 367.20 Recreation Program Fees	0.00	6,852.77	2,052.00	-2,484.20	-1,597.60	400.00	4,250.00	4,250.00
380 · Miscellaneous Revenue	745.86	1,942.74	6,503.33	1,028.88	53,896.24	1,181.00	1,000.00	1,000.00
387 · Contributions and Donations	2,485.00		2,772.21	10.00	2,092.39	1,650.00	0.00	0.00
391 · Proceeds of General Fixed Asset				0.00		0.00	0.00	0.00
391.10 · Sales of General Fixed Assets	0.00		34,820.60	0.00	0.00	0.00	0.00	45,000.00
391.20 · Compensation for Loss of Assets				0.00		0.00	0.00	0.00
Total 391 · Proceeds of General Fixed Asset	0.00	0.00	34,820.60	0.00	0.00	0.00	0.00	45,000.00
392 · Interfund Operating Transfers								
392.31 · Transfer from Equip Capital Res				0.00		100,000.00	100,000.00	85,315.53
392.34 · Transfer from Highway Res Fund				0.00				
Total 392 · Interfund Operating Transfers	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	85,315.53
395 · Refunds of Prior Years Expendit		923.44	0.00	443.28	865.07	0.00	0.00	0.00
Total Income	1,505,473.63	1,558,021.64	1,514,383.99	1,449,587.72	1,498,897.32	1,477,417.36	1,432,590.00	1,928,473.39
Gross Profit	1,505,473.63	1,558,021.64	1,514,383.99	1,449,587.72	1,498,897.32	1,477,417.36	1,432,590.00	1,928,473.39

Upper Frederick Township
Prliminary Budget
General Fund
2027

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimate 2026	Final 2026 Budget	Preliminary 2027
Expense								
400 · Legislative Body								
400.11 · Salaries Elected Officials	5,625.00	5,625.00	5,156.25	5,210.30	7,988.80	5,020.00	9,435.00	9,435.00
400.35 · Insurance & Bonding	3,332.25	2,988.00	2,582.50	2,792.75	1,986.25	2,710.00	3,200.00	3,097.50
400.46 · Supervisors Meetings/Conference	0.00	150.00	150.00	2,218.91	1,633.69	1,158.49	1,600.00	1,600.00
Total 400 · Legislative Body	**8,957.25**	**8,763.00**	**7,888.75**	**10,221.96**	**11,608.74**	**8,888.49**	**14,235.00**	**14,132.50**
401.11 · Manager's Salary	**101,440.08**	**76,970.87**	**70,559.83**	**102,498.90**	**127,292.24**	**106,708.03**	**106,708.03**	**110,443.76**
401.35 · Manager Bond	**1,500.00**	**750.00**	**750.00**	**500.00**	**250.00**	**250.00**	**100.00**	**250.00**
402 · Financial Administration				0.00				
402.110 · Treasurer	32,156.29	41,573.13	33,288.24	42,287.28	40,716.87	45,000.00	45,000.00	45,000.00
402.310 · Auditor	5,950.00	0.00	11,450.00	6,200.00	6,400.00	6,750.00	6,250.00	7,000.00
402.35 · Treasurer Bond	750.00	2,500.00	1,250.00	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**	**49,737.28**	**47,116.87**	**53,000.00**	**52,500.00**	**53,250.00**
403 · Tax Collection								
403.11 · Commission - Tax collector	9,861.97	9,409.31	9,784.33	10,060.45	9,845.39	9,550.74	9,500.00	16,207.50
403.12 · Salary Census Enumerator	0.00	0.00	0.00	0.00	-	0.00	1,001.00	1,001.00
403.20 · Tax Collector Supplies	1,490.91	1,518.63	1,555.05	1,619.54	1,647.29	632.00	1,000.00	1,000.00
403.35 · Insurance & Bonding	0.00	186.00	0.00	0.00	-	1,176.00	0.00	1,176.00
403.45 · Tax Collector Service, EIT	14,609.42	14,778.94	15,231.40	15,930.36	16,349.48	13,525.68	16,500.00	16,500.00
Total 403 · Tax Collection	**25,962.30**	**25,892.88**	**26,570.78**	**27,610.35**	**27,842.16**	**24,884.42**	**28,001.00**	**35,884.50**
404 · Solicitor/Legal Services								
404.310 · Legal Expense	20,282.92	19,688.19	27,851.50	41,033.11	61,831.28	39,632.00	60,000.00	60,000.00
Total 404 · Solicitor/Legal Services	**20,282.92**	**19,688.19**	**27,851.50**	**41,033.11**	**61,831.28**	**39,632.00**	**60,000.00**	**60,000.00**
405 · Secretary/Clerk								
405.12 · Salary Admin Assistant	16,044.63	4,262.45	0.00	71.25	-			-
405.13 · Salary Billing/Bookkeeper/Office Clerk	25,400.88	28,101.00	27,809.24	23,117.32	28,917.11	30,474.00	30,250.00	31,308.75
405.21 · Office Supplies	6,510.97	3,365.34	2,084.93	3,813.83	5,797.16	2,268.00	2,500.00	2,500.00
405.26 · Minor Equipment Purchase	886.26	667.00	1,122.39	6,135.00	368.88	0.00	1,000.00	10,000.00
405.27 · Computer Program Purchase	650.00	1,521.28	31,722.00	17,764.28	8,207.16	9,267.72	20,000.00	10,000.00
405.30 · General Expense	535.88	2,744.68	2,058.99	2,870.19	5,225.79	3,696.46	3,000.00	4,000.00
405.31 · Professional Services-Payroll	375.00	2,889.29	3,363.40	3,773.60	3,707.97	4,261.38	3,800.00	4,300.00
405.32 · Communications	9,991.61	12,985.69	9,987.30	13,036.40	12,406.73	8,226.34	14,000.00	14,000.00
405.33 · Transportation - Sec/Clerk	650.00	650.00	925.37	621.48	-	0.00	0.00	0.00
405.34 · Advertising, Printing and Bind	4,668.64	3,181.62	3,101.47	7,516.82	2,976.41	4,566.84	4,500.00	4,600.00
405.37 · Maint/Repair Contracts Office	3,604.90	4,140.21	5,117.75	1,509.54	1,773.69	3,761.52	2,000.00	3,800.00
405.38 · Document Management System	3,180.00	3,180.00	0.00	0.00	-		0.00	0.00
405.375 · Computer Maint Contract	10,577.45	10,932.00	10,931.67	13,411.53	20,434.49	18,240.34	14,000.00	19,138.00
405.390 Bank Charges and fees				63.95	168.72	481.96	0.00	500.00
405.42 · Membership, Dues & Subs	3,448.46	2,706.61	4,028.64	4,484.88	3,649.56	4,500.00	4,500.00	4,500.00
405.46 · Meetings & Conferences	410.00	718.00	740.88	552.39	747.77	246.00	1,000.00	1,000.00
405.70 · Capital Purchses	5,909.57	0.00	0.00	0.00	-		0.00	0.00
Total 405 · Secretary/Clerk	**92,844.25**	**82,045.17**	**102,994.03**	**98,742.46**	**94,381.44**	**89,990.56**	**100,550.00**	**109,646.75**
408 · Enginering Services								
408.31 · Admin Engineering Service	15,110.99	9,423.01	12,969.20	15,876.87	27,874.96	31,002.20	32,000.00	32,000.00
408.313 · Engineering & Architectual Ser	424.63	296.31	0.00	0.00	0.00	828.63		0.00
Total 408 · Enginering Services	**15,535.62**	**9,719.32**	**12,969.20**	**15,876.87**	**27,874.96**	**31,830.83**	**32,000.00**	**32,000.00**

Upper Frederick Township
Prliminary Budget
General Fund
2027

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimate 2026	Final 2026 Budget	Preliminary 2027
409 · General Govt Bldgs & Plant								
409.19 · Uniforms	7,926.83	7,534.64	6,870.84	6,619.92	7,748.22	8,165.34	9,500.00	9,462.92
409.20 · Municipal Bldg Supplies	2,654.44	1,685.20	1,296.67	1,819.36	2,933.88	1,981.24	2,000.00	2,000.00
409.35 · Insurance & Bonding	11,082.15	12,024.65	13,590.15	16,483.53	29,724.66	19,082.18	18,200.00	19,498.32
409.361 · Municipal Building Electric	3,856.89	4,799.96	5,136.06	6,122.81	7,098.14	8,688.78	9,000.00	9,123.22
409.362 · Municipal Bldg Fuel Oil & Gas	5,627.36	9,621.20	4,668.15	7,391.80	4,722.96	4,543.16	7,500.00	6,000.00
409.366 · Municipal Building Water	1,718.55	1,009.14	1,004.79	705.54	640.87	269.40	1,000.00	0.00
409.37 · Repairs & Maintenance Services	19,794.07	18,055.25	12,341.56	15,220.46	11,454.97	7,875.98	7,000.00	7,276.00
409.72 Capital 3211 Big Road-School House		181,972.30	34,796.30	523.46	-			
409.73 · Capital Purchases - Building	151,978.21	4,148.68	69,265.60	25,540.00	-	8,097.09	140,000.00	0.00
Total 409 · General Govt Bldgs & Plant	204,638.50	240,851.02	148,970.12	80,426.88	64,323.70	58,703.17	194,200.00	53,360.46
411 · Fire								
411.11 · Fire Marshall Salary	3,999.96	3,999.96	3,999.96	333.33	1,874.97	4,000.00	4,000.00	4,000.00
411.232 · Fire Co Vehicle Fuel - Diesel	1,069.61	3,570.95	3,641.24	925.05	-	0.00	2,000.00	0.00
411.351 · Fire Co. Vehicle Insurance	4,411.75	5,461.50	6,135.00	3,148.75	3,711.75	3,166.50	5,200.00	0.00
411.354 · Workers Comp Insurance	10,117.00	13,452.72	11,261.00	14,619.00	14,910.00	5,740.50	16,000.00	5,513.42
411.53 · Foreign Fire Relief Tax	20,493.13	25,684.68	26,406.11	26,639.24	28,524.04	28,524.00	28,524.00	28,524.00
411.54 ·Upper Fred Fire Co Expenses	1,000.00			0.00			0.00	0.00
411.70 · Capital Purchases			0.00	0.00			0.00	0.00
Total 411 · Fire	41,091.45	52,169.81	51,443.31	45,665.37	49,020.76	41,431.00	55,724.00	38,037.42
413 · Code Enforcement								
413.13 · Buildings Inspector Commission				0.00				
413.20 · Code Enforcement Supplies	500.00	500.00	500.00	63.00	-63.00	500.00	100.00	100.00
413.310 · Building Inspector - Prof Servi	33,462.11	36,719.21	37,447.92	32,211.12	27,016.85	43,619.16	32,000.00	45,800.12
413.33 · Code Enforce Officer - Mileage				0.00			0.00	0.00
413.46 · Meetings/Conferences				0.00			0.00	0.00
413.50 · UCC State Permit Fees	234.00	148.50	193.50	112.50	0.00	330.00	200.00	200.00
Total 413 · Code Enforcement	34,196.11	37,367.71	38,141.42	32,386.62	26,953.85	44,449.16	32,300.00	46,100.12
414 · Planning & Zoning								
414.11 · Zoning Officer Wages								
414.15 · Zoning Hearing Board Salary	60.00	150.00	45.00	405.00	30.00	0.00	500.00	500.00
414.24 · Regional Planning Commission Ex	5,000.00	0.00	2,500.00	0.00	-	2,565.00	500.00	2,500.00
414.270 Software						0.00	0.00	0.00
414.31 · Zoning Hearing Legal	4,986.27	9,717.50	2,393.50	7,625.10	13,207.50	1,767.80	6,000.00	4,000.00
414.310 · Zoning Officer - Prof Services	11,440.94	10,724.59	13,603.05	10,052.45	12,147.43	2,091.78	10,000.00	5,000.00
414.32 · Zoning Officer Communications	0.00		0.00	0.00	-	0.00	0.00	0.00
414.34 · Zoning Advertising and Printing	3,473.10	3,105.06	2,390.00	4,749.61	2,500.00	11,847.00	2,500.00	2,500.00
414.45 · Planning Assistance	1,487.50	0.00	1,797.43	1,779.14	2,915.75	1,836.66	6,000.00	3,000.00
Total 414 · Planning & Zoning	26,447.81	23,697.15	22,728.98	24,611.30	30,800.68	20,108.24	25,500.00	17,500.00
415 · Emergency Mgmt & Communications								
415.30 · General Expense	478.92	428.06	397.95	176.00	191.72	4,277.38	500.00	500.00
415.70 · Emerg Mgmt - Capital Purchases				0.00				0.00
Total 415 · Emergency Mgmt & Communications	478.92	428.06	397.95	176.00	191.72	4,277.38	500.00	500.00
421.50 · Contributions to Health Organ	2,500.00	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00
426.00 · Recycling/Trash				0.00				
426.450 · Recycling Trash - Dumpsters	5,400.41	3,985.54	1,884.90	1,701.70	1,803.68	1,871.06	2,800.00	1,852.44
Total 426.00 · Recycling/Trash	5,400.41	3,985.54	1,884.90	1,701.70	1,803.68	1,871.06	2,800.00	1,852.44
430 · Highways - General Services								
430.12 · Road Wages	193,135.52	200,315.36	190,946.07	211,679.61	230,793.04	242,295.15	242,295.15	238,992.83
430.231 · Highways Vehicle Fuel - Transp	10,835.18	15,774.88	12,635.34	15,706.00	15,157.19	24,629.78	16,000.00	27,092.76
430.245 · Highway Supplies	7,972.70	6,371.89	6,799.85	9,290.69	7,955.51	6,786.84	8,001.00	8,000.00
430.260 · Small Tools & Minor Equipment	8,615.21	7,986.06	7,777.97	1,656.79	4,905.07	2,561.92	4,000.00	4,000.00
430.313 · Highways Engineering	53,867.66	28,816.15	51,475.17	60,853.92	21,363.24	35,000.00	35,000.00	35,000.00
430.314 · Highways - Legal Service	0.00	0.00		0.00	-	1,000.00	1,000.00	1,000.00
430.32 · Highways - Communications	2,436.40	1,620.00	1,620.00	1,620.00	1,620.00	1,620.00	1,620.00	1,620.00
430.35 · Highways Insurance	12,060.25	12,976.50	15,047.75	24,826.01	19,551.14	18,677.50	26,000.00	23,659.85
430.38 · Equipment Rentals	0.00	869.00	2,057.36	540.00	1,151.50	1,108.60	1,000.00	1,000.00
430.46 · Road Crew Meetings/Conference	281.00	891.71	352.00	0.00	242.56	0.00	600.00	600.00
430.74 · Capital Purch - Major Mach & Eq	53,633.40	7,177.60	13,217.95	8,100.90	-	0.00	0.00	439,214.60
Total 430 · Highways - General Services	342,837.32	282,799.15	301,929.46	334,273.92	302,739.25	333,679.79	335,516.15	780,180.03

Upper Frederick Township
Prliminary Budget
General Fund
2027

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimate 2026	Final 2026 Budget	Preliminary 2027
432 · Winter Maintenance								
432.083 · Snow & Ice Wages O/T	10,329.56	7,974.13		6,891.95	-	507.00	7,818.33	6,073.00
432.20 · Snow & Ice Supplies	3,376.51	1,211.20		0.00	-	0.00	1,000.00	1,000.00
432.25 · Snow Equip Repair & Maint	2,081.83	3,683.72	3,220.62	1,049.04	4,397.58	562.94	2,000.00	2,000.00
Total 432 · Winter Maintenance	15,787.90	12,869.05	3,220.62	7,940.99	4,397.58	1,069.94	10,818.33	9,073.00
433.20 · Supplies-Traffic Signs/Striping	2,328.80	9,529.82	9,348.39	5,302.33	1,326.40	6,000.00	6,000.00	6,000.00
437 · Highways - Repairs of Machinery				0.00				
437.20 · Supplies - Repairs to Machinery	17,980.94	13,909.66	14,029.18	10,642.98	9,984.50	8,153.90	10,000.00	35,372.83
437.45 · Major Repairs Machinery	5,108.10	12,717.03	8,354.08	13,321.09	20,214.68	13,670.04	15,000.00	15,000.00
Total 437 · Highways - Repairs of Machinery	23,089.04	26,626.69	22,383.26	23,964.07	30,199.18	21,823.94	25,000.00	50,372.83
438 · Maint & Repairs of Roads								
438.20 · Highways Materials	6,861.42	17,671.54	10,554.84	11,345.69	212,759.08	8,099.98	18,000.00	12,000.00
438.45 · Contracted Serv - Tree Removal	1,575.00	6,600.00	4,800.00	3,375.00	0.00	0.00		5,000.00
438.74 · Highway Machinery & Equipment				0.00				
Total 438 · Maint & Repairs of Roads	8,436.42	24,271.54	15,354.84	14,720.69	212,759.08	8,099.98	18,000.00	18,000.00
439 · Highway Construction Projects	410,256.69	11,770.00	220,232.51	475,443.01	29,351.81	21,118.16	64,513.00	30,000.00
454 · Parks								
454.20 · Parks - Supplies	5,458.39	14,374.60	11,674.12	13,930.34	6,235.54	13,367.84	20,000.00	8,908.32
454.31 · Parks - Professional Services		1,175.05	545.00	409.35	1,300.00	500.00	500.00	500.00
454.317 - Community Day Expenses						6,853.72		6,900.00
454.37 · Parks - Maintenance	9,660.38	13,481.08	12,399.66	6,389.18	5,213.81	5,145.62	18,000.00	6,000.00
454.540 · Contribution Natural Lands Trst	0.00	26,589.00	0.00	26,562.74	-	0.00	0.00	0.00
454.70 · Parks Capital Purchase	0.00	18,637.38	73,974.26	13,169.83	-		8,000.00	227,694.00
454.71 · Park Development / Trail	560.50	45,187.44	6,371.81	0.00	-		25,000.00	10,000.00
Total 454 · Parks	15,679.27	119,444.55	104,964.85	60,461.44	12,749.35	25,867.18	71,500.00	260,002.32
456.50 · Library Donation	500.00	1,800.00	1,800.00	0.00	0.00			0.00
486 · Insurance								
486.351 · Insurance - Liability	0.00	625.00	2,846.00	3,746.00	3,465.00	300.00	4,000.00	300.00
486.354 · Workers Compensation	16,405.00	15,712.28	10,744.00	13,052.00	19,762.00	12,573.00	15,000.00	22,358.82
486.355 · Disability	4,516.01	4,522.05	2,743.68	1,820.88	2,189.52	1,137.60	2,000.00	853.20
Total 486 · Insurance	20,921.01	20,859.33	16,333.68	18,618.88	25,416.52	14,010.60	21,000.00	23,512.02
487 · Employee Benefits								
487.156 · Medical Insurance	31,574.48	65,162.58	73,980.37	76,046.57	72,337.39	98,216.16	92,000.00	101,982.24
487.161 · FICA - Social Sec Exp	23,633.51	20,250.80	20,163.08	20,925.94	24,959.57	25,118.36	26,000.00	25,443.00
487.162 · Unemployment Comp Ins	8,852.14	6,222.74	2,929.91	3,075.45	400.26	1,023.60	2,000.00	2,000.00
487.163 · Medicare Expense	5,527.10	4,958.58	4,715.87	4,942.76	7,060.28	5,872.16	8,000.00	5,950.00
487.172 · Paid Non-Worked Time	0.00	0.00	20,860.45	0.00	0.00		0.00	0.00
487.197 · Pension Contribution	29,508.02	30,312.37	18,152.47	24,158.64	13,712.29	40,483.18	36,801.00	43,000.00
Total 487 · Employee Benefits	99,095.25	126,907.07	140,802.15	129,149.36	118,469.79	170,713.46	164,801.00	178,375.24
6560 · Payroll Expenses	0.00	0.00						
Total Expense	1,581,302.11	1,264,779.05	1,397,008.77	1,601,063.49	1,308,701.04	1,128,407.39	1,422,266.51	1,928,473.39
Net Ordinary Income	-75,828.48	293,242.59	117,375.22	-151,475.77	190,196.28	349,009.98	10,323.49	-0.00
Other Income/Expense								
Other Expense								
491 · Refunds of Prior Year Revenues	9.80			0.00	0.00			
492.090 Transe to Ivy Ridge					46,810.00			
492.301 · Transfer to Cap Reserve/Equip			391,000.00	0.00	0.00		10,323.49	0.00
Total Other Expense	9.80	0.00	391,000.00	0.00	46,810.00	0.00	10,323.49	0.00
Net Other Income	-9.80	0.00	-391,000.00	0.00	-46,810.00	0.00	-10,323.49	0.00
Net Income	-75,838.28	293,242.59	-273,624.78	-151,475.77	143,386.28	349,009.98	0.00	-0.00
Fund Balance, Beginning	1,495,844.51	1,420,006.23	1,713,248.82	1,439,624.04	1,288,148.27	1,431,534.55		1,780,544.53
Fund Balance, Ending	1,420,006.23	1,713,248.82	1,439,624.04	1,288,148.27	1,431,534.55	1,780,544.53		1,780,544.52

Upper Frederick Township

Prliminary Budget

Perkiomen Crossing Water and Sewer Fund

2027

Ordinary Income/Expense	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Final 2026 Budget	Preliminary 2027
Income								
341 · Interest	6,415.52	12,662.32	34,464.89	48,196.24	42,944.35	36,894.60	35,300.00	35,000.00
364 · Sewer								
364.12 · Sewer Use Charges	261,096.00	258,654.00	259,666.58	299,552.40	300,833.86	300,960.00	300,000.00	300,960.00
364.90 · Sewer Penalties	2,610.00	2,535.00	2,375.00	2,560.59	114.96	3,080.00	2,500.00	3,000.00
Total 364 · Sewer	263,706.00	261,189.00	262,041.58	302,112.99	300,948.82	304,040.00	302,500.00	303,960.00
378 · Water System Income				0.00				
378.10 · Metered Sales To Residents	148,421.67	145,068.55	148,717.85	190,366.77	183,673.35	173,470.10	180,000.00	180,000.00
378.20 · Penalties & Interest	729.26	289.48	266.02	460.83	0.00	1,264.76	150.00	1,000.00
378.90 · Certification Fees	360.00	200.00		270.59	63.04	0.00	300.00	300.00
Total 378 · Water System Income	149,510.93	145,558.03	148,983.87	191,098.19	183,736.39	174,734.86	180,450.00	181,300.00
392 Interfund transfers								
392.06 Transfer from Water fund				0.00	0.00	17,077.19	69,180.00	0.00
Total 392 Interfund transfers	0.00	0.00	0.00	0.00	0.00	17,077.19	69,180.00	0.00
395 Refund of Prior Year								
395.00 Refund of Prior Year				12,386.62				
Total 395				12,386.62				
Total Income	419,632.45	419,409.35	445,490.34	553,794.04	527,629.56	532,746.65	587,430.00	520,260.00
Gross Profit	419,632.45	419,409.35	445,490.34	553,794.04	527,629.56	532,746.65	587,430.00	520,260.00
Expense								
401 Township Manager								
401.11 Township Manager			6,014.93	0.00		10,000.00	10,000.00	10,350.00
Total 401 Township Manager	0.00	0.00	6,014.93	0.00	0.00	10,000.00	10,000.00	10,350.00
404 · Solicitor/Legal Services								
404.310 · Legal Expense	4,469.75			0.00	0.00	0.00	500.00	500.00
Total 404 · Solicitor/Legal Services	4,469.75	0.00	0.00	0.00	0.00	0.00	500.00	500.00
405 · Secretary/Clerk								
405.13 · Salary Billing/Bookkeeper	20,322.77	21,519.40	25,028.32	18,308.82	26,025.29	27,425.76	27,220.00	34,969.55
405.21 · Office Supplies	10.59	30.00	563.39	57.72	0.00	0.00	0.00	0.00
405.30 · General Expense	0.00	10.00		15.00	0.00	0.00	0.00	0.00

Upper Frederick Township
Prliminary Budget
Perkiomen Crossing Water and Sewer Fund
2027

Ordinary Income/Expense	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Final 2026 Budget	Preliminary 2027
405.31 · Professional Services		15.00		0.00			0.00	0.00
405.32 · Communications	3,828.06	3,236.92	3,199.23	855.07	1,714.50	1,158.42	2,400.00	2,400.00
405.33 Transportation-Sec/Clerk	0.00	-	517.51	453.00	0.00	0.00	0.00	0.00
405.37 · Maint/Repair Contracts Office	2,633.75	2,712.77	20,282.12	8,611.81	6,519.47	5,000.00	23,000.00	15,000.00
405.375 · Computer Maint Contract	3,131.59	3,279.60	3,289.84	4,672.97	6,727.49	5,574.26	5,000.00	5,742.00
405.39 Bank charges and fees	2,210.78	-	2,290.34	2,090.76	1,353.44	1,237.48	1,500.00	1,500.00
Total 405 · Secretary/Clerk	32,137.54	30,803.69	55,170.75	35,065.15	42,340.19	40,395.92	59,120.00	59,611.55
408 · Enginering Services								
408.313 · Engineering & Architectual S	63,469.23	32,259.00	4,060.54	0.00	4,876.50	0.00	17,500.00	17,500.00
Total 408 · Enginering Services	63,469.23	32,259.00	4,060.54	0.00	4,876.50	0.00	17,500.00	17,500.00
409 · General Govt Bldgs & Plant SuppliesElectric								
409.20 Municipal Building Supplies			31.78	0.00				
409.361 · Municipal Building Electric	9,917.55	39,721.88	27,398.28	25,269.75	30,111.48	44,112.96	27,000.00	45,000.00
Total 409 · General Govt Bldgs & Plant	9,917.55	39,721.88	27,430.06	25,269.75	30,111.48	44,112.96	27,000.00	45,000.00
429 · Sewer - Wastewater Collection								
429.221 · WWTP Chemicals	16,578.50	18,147.68	28,064.47	8,423.80	24,323.60	34,438.00	18,000.00	35,000.00
429.225 · Laboratory Expense	4,060.50	4,783.06	5,794.06	5,626.41	6,187.59	8,691.30	6,500.00	8,700.00
429.232 · Generator Maintenance/Fue	3,664.83	1,931.48	2,000.00	2,050.00	325.00	1,050.00	2,000.00	1,000.00
429.244 · Misc Supplies/Equipment	1,411.00	3,379.55	1,557.55	13,505.18	1,547.00	3,607.98	2,500.00	2,500.00
429.26 · Small Tools, Minor Equipmer	0.00	101.05	520.39	2,709.00	954.88	678.36	1,000.00	1,000.00
429.316 · Other Non-Contracted Servi	878.25	293.25	888.25	1,891.25	1,698.48	4,524.36	2,500.00	2,500.00
429.365 · Solid Waste Hauling	47,351.60	44,657.20	46,022.95	39,423.15	41,161.65	56,436.64	40,000.00	60,000.00
429.37 Repairs and Maintenance			382.67	25,514.10	17,288.32	11,168.56	8,000.00	8,000.00
429.41 - Judgements & Damages	5,303.00			0.00	0.00	0.00	0.00	0.00
429.450 · Subcontracted Services	35,177.22	36,232.56	37,319.52	41,588.57	39,513.43	33,332.40	40,700.00	55,202.00
429.70 · Capital Purchases Sewer	23,407.00	14,830.00	18,338.82	0.00	0.00	0.00	86,784.59	0.00
429.72 · Emergency Improvements Se	3,950.62	8,201.00		-	-	2,799.70	8,000.00	10,054.65
Total 429 · Sewer - Wastewater Collectic	141,782.52	132,556.83	140,888.68	140,731.46	132,999.95	156,727.30	215,984.59	183,956.65
430 · Highways - General Services								
430.12 · Road Wages	16,777.80	17,461.69	29,291.06	36,172.24	39,339.80	40,291.72	44,408.17	41,153.46

Upper Frederick Township
Prliminary Budget
Perkiomen Crossing Water and Sewer Fund
2027

Ordinary Income/Expense	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Final 2026 Budget	Preliminary 2027
Total 430 · Highways - General Services	16,777.80	17,461.69	29,291.06	36,172.24	39,339.80	40,291.72	44,408.17	41,153.46
432 Winter Maintenance								
432.20 Snow & ice supplies			715.50					
Total 432 Winter Maintenance	0.00	0.00	715.50	0.00	0.00	0.00	0.00	0.00
438 · Maint & Repairs of Roads								
438.20 · Highways Materials	0.00	79.05		0.00			0.00	0.00
Total 438 · Maint & Repairs of Roads	0.00	79.05	-	0.00	0.00	0.00	0.00	0.00
448 · Water System								
448.222 · Chemicals	1,119.00	2,752.25	1,433.25	414.75	4,355.70	2,438.50	500.00	2,500.00
448.225 · Laboratory Expense	1,348.50	1,578.90	2,420.20	4,630.95	1,270.14	12,608.88	1,500.00	13,000.00
448.232 · Generator Maintenance/Fue	1,160.00	812.50		0.00	0.00	0.00	2,500.00	2,500.00
448.25 · Water Maintenance Supplies	424.81	436.63	779.93	1,985.81	35.05	2,101.42	1,000.00	2,100.00
448.26 · Small Tools & Minor Equipm	0.00	4,414.54	4,440.02	0.00	0.00	0.00	1,200.00	1,200.00
448.31 · Non-contractual Services	2,552.00	2,467.00	50,779.54	574.72	11,785.47	5,314.88	8,500.00	8,500.00
448.35 · Contractual Services	11,725.80	12,077.52	12,439.80	13,997.68	19,496.34	23,489.20	13,800.00	19,890.00
448.70 · Capital Purchases	17,086.65	14,232.87	16,719.80	30,683.33	0.00	0.00	0.00	0.00
448.72 · Emergency Improvements	11,453.59	7,844.50	25,324.82	1,640.81	0.00	0.00	10,000.00	10,000.00
Total 448 · Water System	46,870.35	46,616.71	114,337.36	53,928.05	36,942.70	45,952.88	39,000.00	59,690.00
486 · Insurance								
486.351 · Insurance - Liability	11,965.89	13,519.48	15,465.84	18,555.21	21,251.54	10,673.36	18,500.00	15,149.53
Total 486 · Insurance	11,965.89	13,519.48	15,465.84	18,555.21	21,251.54	10,673.36	18,500.00	15,149.53
487 · Employee Benefits								
487.161 · FICA - Social Sec Exp	1,427.18	2,568.16	3,982.81	3,365.39	4,070.12	4,797.26	4,510.37	5,336.00
487.162 · Unemployment Comp Ins	622.59	530.54	481.36	378.96	285.22	191.42	701.00	701.00
487.163 · Medicare Expense	333.89	422.34	931.26	788.10	951.85	1,123.90	953.23	1,248.00
487.172 Paid Non-Worked Time		-	4,349.34	0.00				
487.197 · Pension Contribution	442.16	55.27		0.00	0.00	0.00		
Total 487 · Employee Benefits	2,825.82	3,576.31	9,744.77	4,532.45	5,307.19	6,112.58	6,164.60	7,285.00
492 Interfund transfers								
492.08.01 Transfer to PC Sewer				0.00	0.00	17,077.19	69,188.83	0.00
Total 492 Interfund transfers	0.00		0.00	0.00		17,077.19	69,188.83	0.00

Upper Frederick Township

Prliminary Budget

Perkiomen Crossing Water and Sewer Fund

2027

Ordinary Income/Expense	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Final 2026 Budget	Preliminary 2027
Total Expense	330,216.45	316,594.64	403,119.49	314,254.31	313,169.35	371,343.91	507,366.19	440,196.19
Net Ordinary Income	89,416.00	102,814.71	42,370.85	239,539.73	214,460.21	161,402.74	80,063.81	80,063.81
Other Income/Expense								
Other Expense								
492.02 · UNB Sinking Fund	77,435.85	80,063.28	73,391.34	80,063.28	80,063.28	80,063.28	80,063.81	80,063.81
Total Other Expense	77,435.85	80,063.28	73,391.34	80,063.28	80,063.28	80,063.28	80,063.81	80,063.81
Net Other Income	-77,435.85	(80,063.28)	-73,391.34	-80,063.28	-80,063.28	-80,063.28	-80,063.81	-80,063.81
Net Income	**11,980.15**	**22,751.43**	**-31,020.49**	**159,476.45**	**134,396.93**	**81,339.46**	**-0.00**	**0.00**
Fund Balance, Beginning	825,881.32	837,861.47	860,612.90	829,592.41	989,068.86	1,123,465.79		1,204,805.25
Fund Balance, Ending	837,861.47	860,612.90	829,592.41	989,068.86	1,123,465.79	1,204,805.25		1,204,805.25

Upper Frederick Township
Prliminary Budget
Ivy Sewer Fund
2027

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Final 2026 Budget	Preliminary 2027	
Ordinary Income/Expense									
Income									
341 · Interest	3.00	210.22	1,170.88	1,762.61	1,309.52	1,102.40	1,000.00	1,000.00	
346-120 Sewer Capacity Reservation				14,616.00	14,616.00	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	55,053.33	55,173.33	63,480.00	64,850.00	64,850.00	
364.90 · Sewer Penalties, U & O Certs	180.00	180.00	180.00	0.00	0.00	10.00	0.00	0.00	
Total 364 · Sewer	69,946.00	69,976.64	69,891.00	55,053.33	55,173.33	63,490.00	64,850.00	64,850.00	
391 Proceeds of General Fixed Asset									
391.20 Compensation for Loss of Asset				0.00					
Total 391 Proceeds of General Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
392 Operating Transfer									
392 Transfer from General Fund					46,810.00	0.00			
Total 392 Operating Transfers	0.00	0.00	0.00	0.00	46,810.00	0.00	0.00	0.00	
395 Refund of Prior Year									
395.00 Refund of Prior Year				4,375.40	375.00	0.00			
Total 395 Refund of Prior Year	0.00	0.00	0.00	4,375.40	375.00	0.00	0.00	0.00	
Total Income	69,949.00	70,186.86	71,061.88	75,807.34	118,283.85	79,208.40	80,466.00	80,466.00	
Gross Profit	69,949.00	70,186.86	71,061.88	75,807.34	118,283.85	79,208.40	80,466.00	80,466.00	
Expense									
401 Township Manager									
401.11 Township Manager			1,503.76	0.00		3,239.36	3,291.97	3,407.19	
Total 401 Township Manager	0.00	0.00	1,503.76	0.00			3,291.97	3,407.19	
404 · Solicitor/Legal Services									
404.310 · Legal Expense	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
Total 404 · Solicitor/Legal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
405 · Secretary/Clerk									
405.13 · Salary Billing/Bookkeeper	2,258.06	2,391.10	2,780.93	2,034.33	2,891.64	3,047.28	3,020.00	3,125.70	
405.21 · Office Supplies	0.00	0.00	116.31	19.24	0.00	0.00	100.00	0.00	
405.32 · Communications	923.23	886.15	826.59	500.95	700.19	1,304.90	700.00	700.00	
405.33 Transportation-Sec/Clerk	0.00		57.38	50.89	0.00	0.00	0.00	0.00	
405.37 · Maint/Repair Contracts Office	376.25	387.53	1,578.20	491.04	446.83	0.00	250.00	250.00	
405.375 · Computer Maint Contract	347.96	364.40	369.24	447.50	1,001.43	505.80	4,000.00	638.00	ETB +4%
405.39 Bank charges and fees			305.59	204.11	151.34	144.48	150.00	150.00	
Total 405 · Secretary/Clerk	3,905.50	4,029.18	6,034.24	3,748.06	5,191.43	5,002.46	8,220.00	4,863.70	
408 · Enginering Services									

Upper Frederick Township
Prliminary Budget
Ivy Sewer Fund
2027

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Final 2026 Budget	Preliminary 2027
408.313 · Engineering & Architectual Ser	14,311.68	4,673.96	440.92	0.00	0.00	0.00	0.00	0.00
Total 408 · Enginering Services	14,311.68	4,673.96	440.92	0.00	0.00	0.00	0.00	0.00
409 · General Govt Bldgs & Plant								
409.361 · Municipal Building Electric	6,991.97	6,292.27	7,047.34	2,235.36	19,636.10	13,888.30	22,000.00	21,204.18
Total 409 · General Govt Bldgs & Plant	6,991.97	6,292.27	7,047.34	2,235.36	19,636.10	13,888.30	22,000.00	21,204.18

Upper Frederick Township
Prliminary Budget
Ivy Sewer Fund
2027

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Final 2026 Budget	Preliminary 2027	
429 · Sewer - Wastewater Collection									
429.221 · WWTP Chemicals	4,018.50	2,511.80	4,443.00	5,649.75	9,669.45	1,637.50	3,000.00	3,000.00	
429.225 · Laboratory Expense	4,134.50	4,926.58	5,814.30	7,381.98	6,592.28	9,246.66	5,000.00	9,300.00	
429.232 · Generator Maintenance/Fuel	1,525.00	1,886.74	3,405.25	2,057.67	0.00	550.00	800.00	800.00	
429.244 · Misc Supplies/Equipment	890.14	871.37	754.25	2,418.74	1,708.67	0.00	1,500.00	1,500.00	
429.26 · Small Tools, Minor Equipment	128.34	187.57		0.00	0.00	0.00	0.00	0.00	
429.316 · Other Non-Contracted Services	884.25	2,618.89	894.25	891.25	2,741.71	2,430.70	4,000.00	4,000.00	
429.365 · Solid Waste Hauling	2,806.60	2,546.00	2,718.40	2,278.80	2,774.00	3,405.60	3,000.00	3,000.00	
429.37 Repairs and Maintenance			19.03	0.00	0.00	1,008.48	1,000.00	1,000.00	
429.41 Judgements & Damages	2,306.00			0.00			0.00	0.00	
429.450 · Subcontracted Services	15,634.32	16,103.34	16,586.46	18,528.75	17,639.90	14,880.50	18,300.00	18,400.00	Miller -3% inc
429.70 · Capital Purchases Sewer	2,470.00	3,700.00	41,659.00	0.00	0.00	0.00			
429.72 · Emergency Improvements Sewer	296.15	0.00	814.85	18,145.50	0.00	0.00	1,000.00	1,000.00	
Total 429 · Sewer - Wastewater Collection	35,093.80	35,352.29	77,108.79	57,352.44	41,126.01	33,159.44	37,600.00	42,000.00	
430 · Highways - General Services									
430.12 · Road Wages	4,667.15	4,365.59	4,432.55	5,376.25	5,526.04	5,944.90	5,318.00	5,611.32	
Total 430 · Highways - General Services	4,667.15	4,365.59	4,432.55	5,376.25	5,526.04	5,944.90	5,318.00	5,611.32	
486 · Insurance									
486.351 · Insurance - Liability	1,304.71	1,416.87	1,603.76	1,945.75	1,599.55	2,210.46	3,300.00	2,332.61	558.04 x 4 +4.5%
Total 486 · Insurance	1,304.71	1,416.87	1,603.76	1,945.75	1,599.55	2,210.46	3,300.00	2,332.61	
487 · Employee Benefits									
487.161 · FICA - Social Sec Exp	331.53	456.58	570.27	435.87	516.13	755.86	496.83	749.00	
487.162 · Unemployment Comp Ins	119.89	77.33	73.68	54.76	39.66	28.32	123.00	123.00	
487.163 · Medicare Expense	77.52	62.57	133.27	102.17	120.70	176.98	116.19	175.00	
487.172 Paid Non-Worked Time		0.00	606.76	0.00					
487.197 · Pension Contribution	121.44	15.18		0.00	0.00	0.00			
Total 487 · Employee Benefits	650.38	611.66	1,383.98	592.80	676.49	961.16	736.03	1,047.00	
Total Expense	66,925.19	56,741.82	99,555.34	71,250.66	73,755.62	61,166.72	80,466.00	80,466.00	
Net Ordinary Income	3,023.81	13,445.04	-28,493.46	4,556.68	44,528.23	18,041.68	0.00	0.00	
Net Income	3,023.81	13,445.04	-28,493.46	4,556.68	44,528.23	18,041.68	0.00	0.00	
Fund Balance, Beginning	17,407.30	20,431.11	33,876.15	5,382.69	9,939.37	54,467.60		72,509.28	
Fund Balance, Ending	20,431.11	33,876.15	5,382.69	9,939.37	54,467.60	72,509.28		72,509.28	

Upper Frederick Township
Prliminary Budget
Capital Reserve Fund
2027

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Final 2026 Budget	Preliminary 2027
Ordinary Income/Expense								
Income								
341 · Interest	5,515.10	4934.8	17,920.25	29,417.21	23,038.35	20,168.44	11,305.00	11,305.00
392 Interfund Operating Transfer								
392.01 Transfer from General Fund	0.00		391,000.00	0.00			13,291.97	0.00
Total 392-Interfund Operating Transfer	0.00	-	391,000.00	0.00	0.00	0.00	13,291.97	0.00
Total Income	5,515.10	4,934.80	408,920.25	29,417.21	23,038.35	20,168.44	24,596.97	11,305.00
Gross Profit	5,515.10	4,934.80	408,920.25	29,417.21	23,038.35	20,168.44	24,596.97	11,305.00
Expense								
405 Secretary/Clerk								
405.21 Office Supplies	0.00	-	0.00	0.00			1.00	1.00
Total 405 Secretary/Clerk	0.00	-	0.00	0.00	0.00	0.00	1.00	1.00
408 Engineering and Architectual Services								
408.313 Engineering and Architectual Services					0.00	0.00		
Total 408 Engineering and Architectural Services	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00
430 · Highways - General Services								
430.74 · Capital Purch - Major Mach & Eq			180,597.60	140,535.00	0.00	0.00	0.00	0.00
Total 430 · Highways - General Services	0.00	-	180,597.60	140,535.00	0.00	0.00	0.00	0.00
Total Expense	0.00	-	180,597.60	140,535.00	0.00	0.00	0.00	0.00
Net Ordinary Income	5,515.10	4,934.80	228,322.65	-111,117.79	23,038.35	20,168.44	24,595.97	11,305.00
Other Income/Expense								
Other Expense								
492.01B Transfer to General Fund	0.00			0.00	0.00	0.00	100,000.00	0.00
Total Other Expense	0.00			0.00	0.00	0.00	100,000.00	0.00
Net Other Income	0.00			0.00	0.00	0.00	-100,000.00	0.00
Net Income	**5,515.10**	**4,934.80**	**228,322.65**	**-111,117.79**	**23,038.35**	**20,168.44**	**-75,404.03**	**11,305.00**
Fund Balance, Beginning	481,390.76	486,905.86	491,840.66	720,163.31	609,045.52	632,083.87		652,252.31
Fund Balance, Ending	486,905.86	491,840.66	720,163.31	609,045.52	632,083.87	652,252.31		663,557.31

Upper Frederick Township
Prliminary Budget
Liquid Fuels Fund
2027

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Final 2026 Budget	Preliminary 2027	Notes
Ordinary Income/Expense									
Income									
341 · Interest	14.03	3,106.04	13,187.41	7,930.14	9,739.31	12,005.10	1,001.00	1,001.00	
355 · State Shared Revenue & Entitlem									
355.02 · Liquid Fuels Tax	111,025.27	112,318.14	116,983.39	114,954.26	116,357.80	116,357.80	113,909.00	113,909.00	
355.03 · State Road Turnback Payments	3,920.00	3,920.00	3,920.00	3,920.00	3,920.00	3,920.00	3,921.00	3,921.00	
Total 355 · State Shared Revenue & Entitlem	114,945.27	116,238.14	120,903.39	118,874.26	120,277.80	120,277.80	117,830.00	117,830.00	
Total Income	114,959.30	119,344.18	134,090.80	126,804.40	130,017.11	132,282.90	118,831.00	118,831.00	
Gross Profit	114,959.30	119,344.18	134,090.80	126,804.40	130,017.11	132,282.90	118,831.00	118,831.00	
Expense									
432 · Winter Maintenance									
432.20 · Snow & Ice Supplies	20,863.86	29,032.24	13,206.86	23,539.13	42,490.88	6,934.69	31,501.00	31,501.00	
Total 432 · Winter Maintenance	20,863.86	29,032.24	13,206.86	23,539.13	42,490.88	6,934.69	31,501.00	31,501.00	
439 · Highway Construction Projects	0.00	-	250,444.80	0.00	0.00	0.00	104,000.00	0.00	
Total Expense	20,863.86	29,032.24	263,651.66	23,539.13	42,490.88	6,934.69	135,501.00	31,501.00	
Net Ordinary Income	94,095.44	90,311.94	-129,560.86	103,265.27	87,526.23	125,348.21	-16,670.00	87,330.00	
Net Income	**94,095.44**	**90,311.94**	**-129,560.86**	**103,265.27**	**87,526.23**	**125,348.21**	**-16,670.00**	**87,330.00**	
Fund Balance, Beginning	33,194.51	127,289.95	217,601.89	88,041.03	191,306.30	278,832.53		404,180.74	
Fund Balance, Ending	127,289.95	217,601.89	88,041.03	191,306.30	278,832.53	404,180.74		491,510.74	

No Road Project for 2027, odd years for equipment purchase and even years for projects

HIGHLIGHTS FROM BUDGET:

- Balanced Budget for 3rd year in a row
- $429,000.00 worth of equipment replacement planned for
  - Includes 2 heavy duty trucks and 2 commercial mowers
- Preserves Capital Reserves for future needs
- Preserves current general fund balance level
- Creates an equipment replacement program not currently present
- Tax increase of 1 mill for a total millage of 2.62
  - First tax increase in Upper Frederick in 17 years
  - Less then last tax increase which was 100%
  - With raise will still be second lowest tax rate in area
  - Will cost the average homeowner approximately $9.50/month
- Puts township in good financial standing to avoid the need to development, allowing for managed growth
- Focuses on Public Works, parks improvements, and open space

QUESTIONS/CONCERNS?
CALL 610-754-6436
EMAIL INFO@UPPERFREDERICK.ORG