

**Upper Frederick Township**  
**Profit & Loss Budget Overview - General Fund**  
 January through December 2012

PROPOSED BUDGET

	Jan - Dec 12
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
301 · Real Property Taxes	
301.10 · Real Estate Tax - Current	263,000.00
301.20 · Real Estate Tax - Prior Year	2,750.00
301.40 · Real Estate Tax - Delinquent	2,000.00
302.10 · Emergency Services	41,330.00
302.20 · Fire Tax - Prior Year	500.00
302.40 · Fire Tax - Delinquent	200.00
	309,780.00
310 · Per Capita Tax	
310.01 · Per Capita Tax - Current	9,500.00
310.02 · Per Capita Tax - Prior Year	2,000.00
	11,500.00
310.10 · Real Estate Transfer Tax	45,000.00
310.20 · Earned Income Tax	432,600.00
310.50 · Occupational Privilege Tax	11,000.00
321 · Business Licenses & Permits	
321.80 · Cable Television Franchise	58,000.00
321.90 · Special Events Permit	550.00
	58,550.00
331 · Fines	
331.12 · Violations of Ordinances	3,000.00
	3,000.00
341 · Interest	6,500.00
354 · State Capital & Operating Grant	
354.01 · State Operating Grants - 904	3,420.00
354.02 · State Police Fines/Penalties	3,200.00
	6,620.00
355 · State Shared Revenue & Entitlem	
355.01 · Public Utility Realty Tax	1,200.00
355.04 · Beverage Licenses	200.00
355.07 · Foreign Fire Insurance Tax	27,000.00
	28,400.00
358.10 · PennDOT Winter Road Contract	15,250.00
361 · General Government	
361.34 · Zoning Hearing Board Fees	1,800.00
361.50 · Sale of Maps & Publications	
361.51 · Sale of Zoning Maps & Publ	200.00
361.53 · Sale of SLDO	100.00
	300.00
Total 361 · General Government	2,100.00
362 · Protective Inspection Fees	
362.40 · Permit Application Fee	2,000.00
362.41 · Building Permits	7,500.00
362.42 · Electrical Permits	2,500.00
362.43 · Plumbing Permits	1,100.00
362.45 · Use & Occupancy Permits	3,150.00
362.47 · Mechanical Permits	1,200.00
362.48 · Road Encroachment Permits	100.00
362.49 · Grading Permit	100.00
362.50 · UCC & Admin Fees	300.00
362.51 · Zoning Permit	500.00
362.52 · Sign Permits	250.00
362.53 · Driveway Permit	150.00
	18,850.00
380 · Miscellaneous Revenue	5,000.00

**Upper Frederick Township**  
**Profit & Loss Budget Overview - General Fund**  
 January through December 2012

	Jan - Dec 12
387 · Contributions and Donations	700.00
<b>Total Income</b>	<b>954,850.00</b>
<b>Gross Profit</b>	<b>954,850.00</b>
<b>Expense</b>	
400 · Legislative Body	
400.11 · Salaries Elected Officials	5,625.00
400.35 · Insurance & Bonding	4,500.00
<b>Total 400 · Legislative Body</b>	<b>10,125.00</b>
401.11 · Manager's Salary	63,865.00
401.35 · Manager Bond	750.00
402 · Financial Administration	
402.110 · Treasurer	23,205.00
402.310 · Auditor	5,150.00
402.35 · Treasurer Bond	750.00
<b>Total 402 · Financial Administration</b>	<b>29,105.00</b>
403 · Tax Collection	
403.11 · Commission - Tax collector	16,000.00
403.12 · Salary Census Enumerator	1,000.00
403.20 · Tax Collector Supplies	1,000.00
403.45 · Tax Collector Service, EIT	12,077.00
<b>Total 403 · Tax Collection</b>	<b>30,077.00</b>
404 · Solicitor/Legal Services	
404.310 · Legal Expense	21,000.00
404.314 · Legal Retainer - Quarterly	3,600.00
<b>Total 404 · Solicitor/Legal Services</b>	<b>24,600.00</b>
405 · Secretary/Clerk	
405.12 · Salary Admin Assistant	27,154.62
405.13 · Salary Billing/Bookkeeper	21,288.46
405.21 · Office Supplies	4,500.00
405.26 · Minor Equipment Purchase	500.00
405.27 · Computer Program Purchase	3,000.00
405.30 · General Expense	1,000.00
405.32 · Communications	11,305.00
405.33 · Transportation - Sec/Clerk	500.00
405.34 · Advertising, Printing and Bind	6,000.00
405.37 · Maint/Repair Contracts Office	5,575.00
405.375 · Computer Maint Contract	9,550.00
405.42 · Memebership, Dues & Subs	2,500.00
405.46 · Meetings & Conferences	250.00
405.70 · Capital Purchses	20,796.25
<b>Total 405 · Secretary/Clerk</b>	<b>113,919.33</b>
408 · Engineering Services	
408.31 · Admin Engineering Service	19,000.00
<b>Total 408 · Engineering Services</b>	<b>19,000.00</b>
409 · General Govt Bldgs & Plant	
409.19 · Uniforms	3,000.00
409.20 · Municipal Bldg Supplies	3,200.00
409.35 · Insurance & Bonding	8,000.00
409.361 · Municipal Building Electric	7,000.00
409.362 · Municipal Bldg Fuel Oil & Gas	4,000.00
409.366 · Municipal Building Water	720.00
409.37 · Repairs & Maintenance Services	8,900.00
<b>Total 409 · General Govt Bldgs &amp; Plant</b>	<b>34,820.00</b>
411 · Fire	
411.11 · Fire Marshall Salary	3,000.00
411.351 · Fire Co. Vehicle Insurance	5,700.00
411.354 · Workers Comp Insurance	11,500.00

**Upper Frederick Township**  
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 January through December 2012

	Jan - Dec 12
411.50 · Fire Protection Tax	20,865.35
411.53 · Foreign Fire Relief Tax	27,000.00
Total 411 · Fire	68,065.35
412 · Ambulance	
412.501 · Ambulance Services, LFRAC	12,499.21
412.502 · Ambulance Services, CAS	8,366.14
Total 412 · Ambulance	20,865.35
413 · Code Enforcement	
413.13 · Buildings Inspector Commission	7,725.00
413.14 · SEO Salary	500.00
413.20 · Code Enforcement Supplies	750.00
413.33 · Code Enforce Officer - Mileage	540.00
413.46 · Meetings/Conferences	500.00
413.50 · UCC State Permit Fees	300.00
Total 413 · Code Enforcement	10,315.00
414 · Planning & Zoning	
414.11 · Zoning Officer Wages	6,000.00
414.15 · Zoning Hearing Board Salary	135.00
414.24 · Regional Planning Commission Ex	2,000.00
414.31 · Zoning Hearing Legal	7,500.00
414.34 · Zoning Advertising and Printing	4,600.00
414.45 · Planning Assistance	34,100.00
Total 414 · Planning & Zoning	54,335.00
415 · Emergency Mgmt & Communications	
415.30 · General Expense	900.00
Total 415 · Emergency Mgmt & Communications	900.00
421.50 · Contributions to Health Organ	2,500.00
426.00 · Recycling/Trash	
426.183 · Recycling Wages Overtime	1,206.00
426.450 · Recycling Trash - Dumpsters	3,380.00
Total 426.00 · Recycling/Trash	4,586.00
430 · Highways - General Services	
430.12 · Road Wages	146,490.61
430.231 · Highways Vehicle Fuel - Transp	16,400.00
430.260 · Small Tools & Minor Equipment	2,000.00
430.313 · Highways Engineering	12,000.00
430.314 · Highways - Legal Service	500.00
430.35 · Highways Insurance	10,000.00
430.38 · Equipment Rentals	2,000.00
430.46 · Road Crew Meetings/Conference	250.00
Total 430 · Highways - General Services	189,640.61
432 · Winter Maintenance	
432.183 · Snow & Ice Wages O/T	3,500.00
432.25 · Snow Equip Repair & Maint	4,000.00
432.45 · Contract Snow Removal	600.00
432.70 · Snow Equip Capital Purchase	4,000.00
Total 432 · Winter Maintenance	12,100.00
433.20 · Supplies-Traffic Signs/Striping	17,000.00
436.20 · Storm Sewers & Drains	8,140.00
437 · Highways - Repairs of Machinery	
437.20 · Supplies - Repairs to Machinery	40,292.00
437.45 · Major Repairs Machinery	10,700.00
Total 437 · Highways - Repairs of Machinery	50,992.00
438 · Maint & Repairs of Roads	
438.20 · Highways Materials	22,450.00
Total 438 · Maint & Repairs of Roads	22,450.00

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Accrual Basis

**Upper Frederick Township**  
**Profit & Loss Budget Overview - General Fund**  
**January through December 2012**

	<u>Jan - Dec 12</u>
450.50 · Recreation, Contributions	1,500.00
454 · Parks	
454.20 · Parks - Supplies	8,000.00
454.37 · Parks - Maintenance	8,200.00
454.45 · Mowing Contract	4,500.00
454.70 · Parks Capital Purchase	3,600.00
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Total 454 · Parks	24,300.00
456.50 · Library Donation	1,000.00
486 · Insurance	
486.354 · Workers Compensation	14,300.00
486.355 · Disability	5,952.00
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Total 486 · Insurance	20,252.00
487 · Employee Benefits	
487.156 · Hospitalization Insurance	65,749.00
487.160 · SIMPLE IRA Employer Contr	5,525.43
487.161 · FICA - Social Sec Exp	20,139.50
487.162 · Unemployment Comp Ins	1,507.50
487.163 · Medicare Expense	4,710.04
487.172 · Paid Non-Worked Time	21,941.51
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Total 487 · Employee Benefits	119,572.98
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Total Expense	954,775.62
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Net Ordinary Income	74.38
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Net Income	<u>74.38</u>

Upper Frederick Township  
Profit & Loss Budget Overview - Liquid Fuels  
January through December 2012

	<u>Jan - Dec 12</u>
Ordinary Income/Expense	
Income	
341 · Interest	35.00
355 · State Shared Revenue & Entitlem	
355.02 · Liqiud Fuels Tax	76,977.96
355.03 · State Road Turnback Payments	<u>3,920.00</u>
Total 355 · State Shared Revenue & Entitlem	<u>80,897.96</u>
Total Income	<u>80,932.96</u>
Gross Profit	80,932.96
Expense	
432 · Winter Maintenance	
432.20 · Snow & Ice Supplies	<u>53,900.00</u>
Total 432 · Winter Maintenance	53,900.00
438 · Maint & Repairs of Roads	
438.20 · Highways Materials	<u>16,100.00</u>
Total 438 · Maint & Repairs of Roads	16,100.00
439 · Highway Construction Projects	<u>6,900.00</u>
Total Expense	<u>76,900.00</u>
Net Ordinary Income	<u>4,032.96</u>
Net Income	<u><u>4,032.96</u></u>

**Upper Frederick Township**  
**Profit & Loss Budget Overview - Capital Reserves**  
January through December 2012

	30S - Sewer Cap Reserve (30 - Capital Reserves) Jan - Dec 12	31 - Equipment Capital Reserves (30 - Capital Reserves) Jan - Dec 12	32 -Open Space Capital Reserves (30 - Capital Reserves) Jan - Dec 12	33 - Improvement Capital Reserv (30 - Capital Reserves) Jan - Dec 12	34 - Highway Improvement (30 - Capital Reserves) Jan - Dec 12
Ordinary Income/Expense					
Income					
341 - Interest	40.00	1.00	5.00	1,000.00	1.00
Total Income	40.00	1.00	5.00	1,000.00	1.00
Gross Profit	40.00	1.00	5.00	1,000.00	1.00
Expense					
409 - General Govt Bldgs & Plant				2,500.00	
409.37 - Repairs & Maintenance Services				5,000.00	
409.73 - Capital Purchases - Building				7,500.00	
Total 409 - General Govt Bldgs & Plant				15,000.00	
454 - Parks					
454.70 - Parks Capital Purchase		20,000.00		7,500.00	
Total 454 - Parks		20,000.00		7,500.00	
Total Expense		20,000.00		22,500.00	
Net Ordinary Income	40.00	-19,999.00	5.00	-6,500.00	1.00
Net Income	40.00	-19,999.00	5.00	-6,500.00	1.00

**Upper Frederick Township**  
**Profit & Loss Budget Overview - Water Fund**  
 January through December 2012

	Jan - Dec 12
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
341 · Interest	1,250.00
378 · Water System Income	
378.10 · Metered Sales To Residents	151,940.00
378.20 · Penalties & Interest	1,500.00
378.90 · Certification Fees	650.00
<b>Total 378 · Water System Income</b>	<b>154,090.00</b>
<b>Total Income</b>	<b>155,340.00</b>
<b>Gross Profit</b>	<b>155,340.00</b>
<b>Expense</b>	
404 · Solicitor/Legal Services	
404.310 · Legal Expense	10,000.00
<b>Total 404 · Solicitor/Legal Services</b>	<b>10,000.00</b>
405 · Secretary/Clerk	
405.13 · Salary Billing/Bookkeeper	10,644.23
405.21 · Office Supplies	100.00
405.32 · Communications	1,400.00
405.34 · Advertising, Printing and Bind	200.00
405.37 · Maint/Repair Contracts Office	1,200.00
405.375 · Computer Maint Contract	1,425.00
<b>Total 405 · Secretary/Clerk</b>	<b>14,969.23</b>
408 · Engineering Services	
408.313 · Engineering & Architectural Ser	8,320.00
<b>Total 408 · Engineering Services</b>	<b>8,320.00</b>
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	11,000.00
<b>Total 409 · General Govt Bldgs &amp; Plant</b>	<b>11,000.00</b>
448 · Water System	
448.222 · Chemicals	1,000.00
448.225 · Laboratory Expense	5,400.00
448.232 · Generator Maintenance/Fuel	1,000.00
448.25 · Water Maintenance Supplies	2,500.00
448.26 · Small Tools & Minor Equipment	750.00
448.31 · Non-contractual Services	2,000.00
448.35 · Contractual Services	11,500.00
448.70 · Capital Purchases	10,000.00
448.72 · Emergency Improvements	5,000.00
<b>Total 448 · Water System</b>	<b>39,150.00</b>
486 · Insurance	
486.351 · Insurance - Liability	4,270.00
<b>Total 486 · Insurance</b>	<b>4,270.00</b>
487 · Employee Benefits	
487.160 · SIMPLE IRA Employer Contr	319.33
487.161 · FICA - Social Sec Exp	659.94
487.162 · Unemployment Comp Ins	45.00
487.163 · Medicare Expense	154.34
<b>Total 487 · Employee Benefits</b>	<b>1,178.61</b>
<b>Total Expense</b>	<b>88,887.84</b>
<b>Net Ordinary Income</b>	<b>66,452.16</b>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
492.02 · UNB Sinking Fund	51,900.00
	<b>51,900.00</b>

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Accrual Basis

Upper Frederick Township  
**Profit & Loss Budget Overview - Water Fund**  
January through December 2012

	<u>Jan - Dec 12</u>
Total Other Expense	<u>51,900.00</u>
Net Other Income	<u>-51,900.00</u>
Net Income	<u><u>14,552.16</u></u>

**Upper Frederick Township**  
**Profit & Loss Budget Overview - Perkiomen Sewer Fund**  
 January through December 2012

	Jan - Dec 12
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
341 · Interest	25.00
364 · Sewer	
364.12 · Sewer Use Charges	261,360.00
364.90 · Sewer Penalties, U & O Certs	3,000.00
<b>Total 364 · Sewer</b>	264,360.00
<b>Total Income</b>	264,385.00
<b>Gross Profit</b>	264,385.00
<b>Expense</b>	
404 · Solicitor/Legal Services	
404.310 · Legal Expense	3,000.00
<b>Total 404 · Solicitor/Legal Services</b>	3,000.00
405 · Secretary/Clerk	
405.13 · Salary Billing/Bookkeeper	8,515.38
405.21 · Office Supplies	100.00
405.32 · Communications	1,590.00
405.34 · Advertising, Printing and Bind	200.00
405.37 · Maint/Repair Contracts Office	926.00
405.375 · Computer Maint Contract	1,140.00
<b>Total 405 · Secretary/Clerk</b>	12,471.38
408 · Engineering Services	
408.313 · Engineering & Architectual Ser	20,800.00
<b>Total 408 · Engineering Services</b>	20,800.00
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	21,000.00
<b>Total 409 · General Govt Bldgs &amp; Plant</b>	21,000.00
429 · Sewer - Wastewater Collection	
429.221 · WWTP Chemicals	12,000.00
429.225 · Laboratory Expense	8,040.00
429.232 · Generator Maintenance/Fuel	960.00
429.244 · Misc Supplies/Equipment	4,000.00
429.26 · Small Tools, Minor Equipment	1,000.00
429.316 · Other Non-Contracted Services	600.00
429.365 · Solid Waste Hauling	28,335.00
429.450 · Subcontracted Services	30,332.00
429.70 · Capital Purchases Sewer	11,000.00
429.72 · Emergency Improvements Sewer	10,000.00
<b>Total 429 · Sewer - Wastewater Collection</b>	106,267.00
486 · Insurance	
486.351 · Insurance - Liability	4,600.00
<b>Total 486 · Insurance</b>	4,600.00
487 · Employee Benefits	
487.160 · SIMPLE IRA Employer Contr	255.46
487.161 · FICA - Social Sec Exp	527.95
487.162 · Unemployment Comp Ins	36.00
487.163 · Medicare Expense	123.47
<b>Total 487 · Employee Benefits</b>	942.88
<b>Total Expense</b>	169,081.26
<b>Net Ordinary Income</b>	95,303.74
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
492.02 · UNB Sinking Fund	75,840.00
	75,840.00

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Accrual Basis

Upper Frederick Township  
**Profit & Loss Budget Overview - Perkiomen Sewer Fund**  
January through December 2012

	<u>Jan - Dec 12</u>
Total Other Expense	<u>75,840.00</u>
Net Other Income	<u>-75,840.00</u>
Net Income	<u><u>19,463.74</u></u>

## Upper Frederick Township Profit & Loss Budget Overview - Ivy Ridge Sewer Fund January through December 2012

	Jan - Dec 12
Ordinary Income/Expense	
Income	
341 · Interest	50.00
364 · Sewer	
364.12 · Sewer Use Charges	53,260.00
364.90 · Sewer Penalties, U & O Certs	150.00
Total 364 · Sewer	53,410.00
Total Income	53,460.00
Gross Profit	53,460.00
Expense	
404 · Solicitor/Legal Services	
404.310 · Legal Expense	250.00
Total 404 · Solicitor/Legal Services	250.00
405 · Secretary/Clerk	
405.13 · Salary Billing/Bookkeeper	2,128.85
405.32 · Communications	420.00
405.34 · Advertising, Printing and Bind	150.00
405.37 · Maint/Repair Contracts Office	290.00
405.375 · Computer Maint Contract	285.00
Total 405 · Secretary/Clerk	3,273.85
408 · Engineering Services	
408.313 · Engineering & Architectual Ser	4,160.00
Total 408 · Engineering Services	4,160.00
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	10,000.00
Total 409 · General Govt Bldgs & Plant	10,000.00
429 · Sewer - Wastewater Collection	
429.221 · WWTP Chemicals	1,200.00
429.225 · Laboratory Expense	3,000.00
429.232 · Generator Maintenance/Fuel	1,500.00
429.244 · Misc Supplies/Equipment	1,000.00
429.26 · Small Tools, Minor Equipment	250.00
429.316 · Other Non-Contracted Services	1,200.00
429.365 · Solid Waste Hauling	5,300.00
429.450 · Subcontracted Services	14,596.00
429.70 · Capital Purchases Sewer	5,000.00
429.72 · Emergency Improvements Sewer	2,000.00
Total 429 · Sewer - Wastewater Collection	35,046.00
486 · Insurance	
486.351 · Insurance - Liability	920.00
Total 486 · Insurance	920.00
487 · Employee Benefits	
487.160 · SIMPLE IRA Employer Contr	63.78
487.161 · FICA - Social Sec Exp	131.99
487.162 · Unemployment Comp Ins	9.00
487.163 · Medicare Expense	30.87
Total 487 · Employee Benefits	235.64
Total Expense	53,885.49
Net Ordinary Income	-425.49
Net Income	-425.49