

Upper Frederick Township
Profit & Loss Budget Overview - General Fund
January through December 2020

	Jan - Dec 20
Ordinary Income/Expense	
Income	
301 - Real Property Taxes	
301.10 - Real Estate Tax - Current	279,395.00
301.20 - Real Estate Tax - Prior Year	4,000.00
301.40 - Real Estate Tax - Delinquent	5,000.00
302.10 - Emergency Services	43,904.00
302.20 - Fire Tax - Prior Year	800.00
Total 301 - Real Property Taxes	333,099.00
310 - Per Capita Tax	
310.01 - Per Capita Tax - Current	8,500.00
310.02 - Per Capita Tax - Prior Year	2,500.00
Total 310 - Per Capita Tax	11,000.00
310.10 - Real Estate Transfer Tax	60,000.00
310.20 - Earned Income Tax	660,000.00
310.50 - Occupational Privilege Tax	27,000.00
321 - Business Licenses & Permits	
321.60 - Contractor Licensing/Regis	450.00
321.80 - Cable Television Franchise	71,000.00
321.90 - Special Events Permit	150.00
Total 321 - Business Licenses & Permits	71,600.00
331 - Fines	
331.12 - Violations of Ordinances	1,000.00
Total 331 - Fines	1,000.00
341 - Interest	46,250.00
342.20 - Rent of Buildings	150.00
354 - State Capital & Operating Grant	
354.01 - State Operating Grants - 904	1,720.00
354.07 - DCNR Park Grant	40,000.00
Total 354 - State Capital & Operating Grant	41,720.00
355 - State Shared Revenue & Entitlem	
355.01 - Public Utility Realty Tax	1,000.00
355.07 - Foreign Fire Insurance Tax	22,000.00
Total 355 - State Shared Revenue & Entitlem	23,000.00
358.10 - Penndot Winter Road Contract	21,805.00
361 - General Government	
361.30 - Subdivision/Land Dev Fees	1,000.00
361.34 - Zoning Hearing Board Fees	2,000.00
Total 361 - General Government	3,000.00
362 - Protective Inspection Fees	
362.40 - Permit Application Fee	2,800.00
362.41 - Building Permits	28,000.00
362.42 - Electrical Permits	13,000.00
362.43 - Plumbing Permits	11,000.00
362.45 - Use & Occupancy Permits	7,200.00
362.47 - Mechanical Permits	20,600.00
362.49 - Grading Permit	625.00
362.50 - UCC & Admin Fees	675.00
362.52 - Sign Permits	1,700.00
362.53 - Driveway Permit	850.00
Total 362 - Protective Inspection Fees	86,450.00
367.20 - Recreation Program Fees	8,000.00
380 - Miscellaneous Revenue	53,000.00
387 - Contributions and Donations	2,500.00

Upper Frederick Township
Profit & Loss Budget Overview - General Fund
January through December 2020

	Jan - Dec 20
392 · Interfund Operating Transfers	
392.31 · Transfer from Equip Capital Res	12,300.00
Total 392 · Interfund Operating Transfers	12,300.00
Total Income	1,461,874.00
Gross Profit	1,461,874.00
Expense	
400 · Legislative Body	
400.11 · Salaries Elected Officials	5,625.00
400.35 · Insurance & Bonding	3,200.00
400.46 · Supervisors Meetings/Conference	100.00
Total 400 · Legislative Body	8,925.00
401.11 · Manager's Salary	83,798.73
401.35 · Manager Bond	750.00
402 · Financial Administration	
402.110 · Treasurer	25,000.00
402.310 · Auditor	6,000.00
402.35 · Treasurer Bond	750.00
Total 402 · Financial Administration	31,750.00
403 · Tax Collection	
403.11 · Commission - Tax collector	10,000.00
403.12 · Salary Census Enumerator	1,000.00
403.20 · Tax Collector Supplies	1,900.00
403.45 · Tax Collector Service, EIT	13,875.00
Total 403 · Tax Collection	26,775.00
404 · Solicitor/Legal Services	
404.310 · Legal Expense	17,500.00
Total 404 · Solicitor/Legal Services	17,500.00
405 · Secretary/Clerk	
405.12 · Salary Admin Assistant	38,823.08
405.13 · Salary Billing/Bookkeeper	27,365.69
405.21 · Office Supplies	5,000.00
405.26 · Minor Equipment Purchase	5,000.00
405.27 · Computer Program Purchase	1,000.00
405.30 · General Expense	500.00
405.32 · Communications	10,500.00
405.33 · Transportation - Sec/Clerk	650.00
405.34 · Advertising, Printing and Bind	4,000.00
405.37 · Maint/Repair Contracts Office	5,000.00
405.38 · Document Management System	11,000.00
405.375 · Computer Maint Contract	14,000.00
405.42 · Membership, Dues & Subs	2,500.00
405.46 · Meetings & Conferences	1,000.00
405.70 · Capital Purchses	20,269.00
Total 405 · Secretary/Clerk	146,607.77
408 · Engineering Services	
408.31 · Admin Engineering Service	25,000.00
Total 408 · Engineering Services	25,000.00
409 · General Govt Bldgs & Plant	
409.19 · Uniforms	7,500.00
409.20 · Municipal Bldg Supplies	2,000.00
409.35 · Insurance & Bonding	14,400.00
409.361 · Municipal Building Electric	4,200.00
409.362 · Municipal Bldg Fuel Oil & Gas	5,000.00
409.366 · Municipal Building Water	1,600.00

Upper Frederick Township
Profit & Loss Budget Overview - General Fund
January through December 2020

	Jan - Dec 20
409.37 · Repairs & Maintenance Services	12,000.00
Total 409 · General Govt Bldgs & Plant	46,700.00
411 · Fire	
411.11 · Fire Marshall Salary	4,000.00
411.232 · Fire Co Vehicle Fuel - Diesel	1,200.00
411.351 · Fire Co. Vehicle Insurance	8,000.00
411.354 · Workers Comp Insurance	11,000.00
411.50 · Fire Protection Tax	21,952.00
411.53 · Foreign Fire Relief Tax	21,700.00
411.54 · Contribution Upper Fred Fire Co	50,000.00
411.70 · Capital Purchases	14,184.96
Total 411 · Fire	132,036.96
412 · Ambulance	
412.501 · Ambulance Services, LFRAC	10,976.00
412.502 · Ambulance Services, CAS	10,976.00
Total 412 · Ambulance	21,952.00
413 · Code Enforcement	
413.310 · Building Inspector - Prof Servi	50,000.00
413.50 · UCC State Permit Fees	675.00
Total 413 · Code Enforcement	50,675.00
414 · Planning & Zoning	
414.15 · Zoning Hearing Board Salary	210.00
414.24 · Regional Planning Commission Ex	3,000.00
414.31 · Zoning Hearing Legal	8,500.00
414.310 · Zoning Officer - Prof Services	10,000.00
414.34 · Zoning Advertising and Printing	8,200.00
414.45 · Planning Assistance	8,850.00
Total 414 · Planning & Zoning	38,760.00
415 · Emergency Mgmt & Communications	
415.30 · General Expense	1,000.00
415.70 · Emerg Mgmt - Capital Purchases	1,718.19
Total 415 · Emergency Mgmt & Communications	2,718.19
421.50 · Contributions to Health Organ	2,500.00
426.00 · Recycling/Trash	
426.450 · Recycling Trash - Dumpsters	5,664.00
Total 426.00 · Recycling/Trash	5,664.00
430 · Highways - General Services	
430.12 · Road Wages	185,192.34
430.231 · Highways Vehicle Fuel - Transp	14,000.00
430.260 · Small Tools & Minor Equipment	15,000.00
430.313 · Highways Engineering	50,000.00
430.314 · Highways - Legal Service	1,000.00
430.35 · Highways Insurance	13,500.00
430.38 · Equipment Rentals	6,000.00
430.46 · Road Crew Meetings/Conference	800.00
430.74 · Capital Purch - Major Mach & Eq	292,459.00
Total 430 · Highways - General Services	577,951.34
432 · Winter Maintenance	
432.183 · Snow & Ice Wages O/T	10,000.00
432.20 · Snow & Ice Supplies	1,500.00
432.25 · Snow Equip Repair & Maint	7,000.00
432.70 · Snow Equip Capital Purchase	1,100.00

Upper Frederick Township
Profit & Loss Budget Overview - General Fund
January through December 2020

	Jan - Dec 20
Total 432 · Winter Maintenance	19,600.00
433.20 · Supplies-Traffic Signs/Striping	11,000.00
436.20 · Storm Sewers & Drains	2,500.00
437 · Highways - Repairs of Machinery	
437.20 · Supplies - Repairs to Machinery	18,000.00
437.45 · Major Repairs Machinery	15,000.00
Total 437 · Highways - Repairs of Machinery	33,000.00
438 · Maint & Repairs of Roads	
438.20 · Highways Materials	33,000.00
Total 438 · Maint & Repairs of Roads	33,000.00
439 · Highway Construction Projects	360,000.00
454 · Parks	
454.20 · Parks - Supplies	17,000.00
454.37 · Parks - Maintenance	17,000.00
454.70 · Parks Capital Purchase	23,000.00
454.71 · Park Development / Trail	22,000.00
Total 454 · Parks	79,000.00
456.50 · Library Donation	1,300.00
486 · Insurance	
486.351 · Insurance - Liability	300.00
486.354 · Workers Compensation	17,912.00
486.355 · Disability	6,000.00
Total 486 · Insurance	24,212.00
487 · Employee Benefits	
487.156 · Hospitalization Insurance	40,482.00
487.161 · FICA - Social Sec Exp	24,448.25
487.162 · Unemployment Comp Ins	661.44
487.163 · Medicare Expense	5,717.74
487.172 · Paid Non-Worked Time	29,521.78
487.197 · Pension Contribution	35,000.00
Total 487 · Employee Benefits	135,831.21
Total Expense	1,919,507.20
Net Ordinary Income	-457,633.20
Net Income	-457,633.20

Upper Frederick Township
Profit & Loss Budget Overview - Water Fund
January through December 2020

	Jan - Dec 20
Ordinary Income/Expense	
Income	
341 · Interest	10,000.00
378 · Water System Income	
378.10 · Metered Sales To Residents	146,000.00
378.20 · Penalties & Interest	3,000.00
378.90 · Certification Fees	1,000.00
Total 378 · Water System Income	150,000.00
Total Income	160,000.00
Gross Profit	160,000.00
Expense	
404 · Solicitor/Legal Services	
404.310 · Legal Expense	1,000.00
Total 404 · Solicitor/Legal Services	1,000.00
405 · Secretary/Clerk	
405.13 · Salary Billing/Bookkeeper	14,823.08
405.21 · Office Supplies	100.00
405.32 · Communications	1,600.00
405.33 · Transportation - Sec/Clerk	25.00
405.34 · Advertising, Printing and Bind	100.00
405.37 · Maint/Repair Contracts Office	1,505.00
405.375 · Computer Maint Contract	2,268.00
Total 405 · Secretary/Clerk	20,421.08
408 · Engineering Services	
408.313 · Engineering & Architectural Ser	12,000.00
Total 408 · Engineering Services	12,000.00
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	7,200.00
Total 409 · General Govt Bldgs & Plant	7,200.00
430 · Highways - General Services	
430.12 · Road Wages	8,970.39
Total 430 · Highways - General Services	8,970.39
448 · Water System	
448.222 · Chemicals	1,300.00
448.225 · Laboratory Expense	2,000.00
448.232 · Generator Maintenance/Fuel	1,500.00
448.25 · Water Maintenance Supplies	500.00
448.26 · Small Tools & Minor Equipment	500.00
448.31 · Non-contractual Services	2,500.00
448.35 · Contractual Services	11,384.22
448.70 · Capital Purchases	45,278.88
448.72 · Emergency Improvements	5,000.00
Total 448 · Water System	69,963.10
486 · Insurance	
486.351 · Insurance - Liability	7,100.00
Total 486 · Insurance	7,100.00
487 · Employee Benefits	
487.160 · SIMPLE IRA Employer Contr	0.00
487.161 · FICA - Social Sec Exp	1,404.50
487.162 · Unemployment Comp Ins	36.00
487.163 · Medicare Expense	328.47
487.197 · Pension Contribution	0.00
	0.00

Upper Frederick Township
Profit & Loss Budget Overview - Perk Crossing Sewer
January through December 2020

	Jan - Dec 20
Ordinary Income/Expense	
Income	
341 · Interest	1,300.00
364 · Sewer	
364.12 · Sewer Use Charges	261,360.00
364.90 · Sewer Penalties, U & O Certs	4,000.00
Total 364 · Sewer	265,360.00
Total Income	266,660.00
Gross Profit	266,660.00
Expense	
404 · Solicitor/Legal Services	
404.310 · Legal Expense	1,000.00
Total 404 · Solicitor/Legal Services	1,000.00
405 · Secretary/Clerk	
405.13 · Salary Billing/Bookkeeper	11,858.46
405.21 · Office Supplies	100.00
405.32 · Communications	1,904.00
405.33 · Transportation - Sec/Clerk	0.00
405.34 · Advertising, Printing and Bind	0.00
405.37 · Maint/Repair Contracts Office	1,128.75
405.375 · Computer Maint Contract	1,814.40
Total 405 · Secretary/Clerk	16,805.61
408 · Engineering Services	
408.313 · Engineering & Architectural Ser	16,000.00
Total 408 · Engineering Services	16,000.00
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	15,000.00
Total 409 · General Govt Bldgs & Plant	15,000.00
429 · Sewer - Wastewater Collection	
429.221 · WWTP Chemicals	18,000.00
429.225 · Laboratory Expense	4,800.00
429.232 · Generator Maintenance/Fuel	2,000.00
429.244 · Misc Supplies/Equipment	3,000.00
429.26 · Small Tools, Minor Equipment	750.00
429.316 · Other Non-Contracted Services	5,000.00
429.365 · Solid Waste Hauling	32,000.00
429.450 · Subcontracted Services	34,152.66
429.70 · Capital Purchases Sewer	27,000.00
429.72 · Emergency Improvements Sewer	1,000.00
Total 429 · Sewer - Wastewater Collection	127,702.66
430 · Highways - General Services	
430.12 · Road Wages	6,337.78
Total 430 · Highways - General Services	6,337.78
486 · Insurance	
486.351 · Insurance - Liability	8,200.00
Total 486 · Insurance	8,200.00
487 · Employee Benefits	
487.160 · SIMPLE IRA Employer Contr	0.00
487.161 · FICA - Social Sec Exp	1,071.61
487.162 · Unemployment Comp Ins	25.60
487.163 · Medicare Expense	250.62
487.197 · Pension Contribution	0.00

Upper Frederick Township
Profit & Loss Budget Overview - Perk Crossing Sewer
January through December 2020

	Jan - Dec 20
Total 487 · Employee Benefits	1,347.83
Total Expense	192,393.88
Net Ordinary Income	74,266.12
Other Income/Expense	
Other Expense	
492.02 · UNB Sinking Fund	78,008.79
Total Other Expense	78,008.79
Net Other Income	-78,008.79
Net Income	-3,742.67

Upper Frederick Township
Profit & Loss Budget Overview - Ivy Ridge Sewer
January through December 2020

	Jan - Dec 20
Ordinary Income/Expense	
Income	
341 · Interest	1,300.00
364 · Sewer	
364.12 · Sewer Use Charges	66,642.00
364.90 · Sewer Penalties, U & O Certs	250.00
Total 364 · Sewer	66,892.00
Total Income	68,192.00
Gross Profit	68,192.00
Expense	
404 · Solicitor/Legal Services	
404.310 · Legal Expense	500.00
Total 404 · Solicitor/Legal Services	500.00
405 · Secretary/Clerk	
405.13 · Salary Billing/Bookkeeper	2,964.62
405.21 · Office Supplies	25.00
405.32 · Communications	840.00
405.33 · Transportation - Sec/Clerk	0.00
405.34 · Advertising, Printing and Bind	0.00
405.37 · Maint/Repair Contracts Office	376.25
405.375 · Computer Maint Contract	453.60
Total 405 · Secretary/Clerk	4,659.47
408 · Engineering Services	
408.313 · Engineering & Architectural Ser	15,000.00
Total 408 · Engineering Services	15,000.00
409 · General Govt Bldgs & Plant	
409.361 · Municipal Building Electric	6,050.00
Total 409 · General Govt Bldgs & Plant	6,050.00
429 · Sewer - Wastewater Collection	
429.221 · WWTP.Chemicals	3,500.00
429.225 · Laboratory Expense	300.00
429.232 · Generator Maintenance/Fuel	1,600.00
429.244 · Misc Supplies/Equipment	500.00
429.26 · Small Tools, Minor Equipment	500.00
429.316 · Other Non-Contracted Services	2,000.00
429.365 · Solid Waste Hauling	1,500.00
429.450 · Subcontracted Services	15,178.98
429.70 · Capital Purchases Sewer	6,500.00
429.72 · Emergency Improvements Sewer	1,000.00
Total 429 · Sewer - Wastewater Collection	32,578.98
430 · Highways - General Services	
430.12 · Road Wages	4,387.69
Total 430 · Highways - General Services	4,387.69
486 · Insurance	
486.351 · Insurance - Liability	1,600.00
Total 486 · Insurance	1,600.00
487 · Employee Benefits	
487.160 · SIMPLE IRA Employer Contr	0.00
487.161 · FICA - Social Sec Exp	441.70
487.162 · Unemployment Comp Ins	10.40
487.163 · Medicare Expense	103.30
487.197 · Pension Contribution	0.00

Upper Frederick Township
Profit & Loss Budget Overview - Ivy Ridge Sewer
January through December 2020

	Jan - Dec 20
Total 487 - Employee Benefits	555.40
Total Expense	65,331.54
Net Ordinary Income	2,860.46
Net Income	2,860.46

Upper Frederick Township
Profit & Loss Budget Overview - Sinking Fund
January through December 2020

	<u>Jan - Dec 20</u>
Ordinary Income/Expense.	
Income	
392 · Interfund Operating Transfers	
392.08 · Transfer from Sewer fund	78,008.79
Total 392 · Interfund Operating Transfers	<u>78,008.79</u>
Total Income	<u>78,008.79</u>
Gross Profit	<u>78,008.79</u>
Net Ordinary Income	78,008.79
Other Income/Expense	
Other Expense	
471 · Debt Principal	53,166.24
472 · Debt Interest	24,842.55
Total Other Expense	<u>78,008.79</u>
Net Other Income	<u>-78,008.79</u>
Net Income	<u><u>0.00</u></u>

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12/05/19

Accrual Basis

Upper Frederick Township
Profit & Loss Budget Overview - Capital Reserves
 January through December 2020

	34 - Highway Improvement (30 - Capital Reserves)	Total 30 - Capital Reserves
	Jan - Dec 20	Jan - Dec 20
Ordinary Income/Expense		
Income		
341 - Interest	1,800.00	11,892.00
392 - Interfund Operating Transfers		
392.01 - Transfer from General Fund	0.00	
Total 392 - Interfund Operating Transfers		0.00
Total Income	1,800.00	11,892.00
Gross Profit	1,800.00	11,892.00
Net Ordinary Income	1,800.00	11,892.00
Other Income/Expense		
Other Expense		
492.01B - Transfer to General Fund		12,300.00
Total Other Expense		12,300.00
Net Other Income	0.00	-12,300.00
Net Income	1,800.00	-408.00

Upper Frederick Township

Profit & Loss Budget Overview - Capital Reserves

January through December 2020

	30S - Sewer Cap Reserve (30 - Capital Reserves) Jan - Dec 20	31 - Equipment Capital Reserves (30 - Capital Reserves) Jan - Dec 20
Ordinary Income/Expense		
Income		
341 · Interest	1,000.00	150.00
392 · Interfund Operating Transfers		
392.01 · Transfer from General Fund	0.00	
Total 392 · Interfund Operating Transfers		0.00
Total Income	1,000.00	150.00
Gross Profit	1,000.00	150.00
Net Ordinary Income	1,000.00	150.00
Other Income/Expense		
492.01B · Transfer to General Fund		12,300.00
Total Other Expense		12,300.00
Net Other Income	0.00	-12,300.00
Net Income	1,000.00	-12,150.00

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12/05/19

Accrual Basis

Upper Frederick Township Profit & Loss Budget Overview - Capital Reserves January through December 2020

	32 - Open Space Capital Reserves (30 - Capital Reserves) Jan - Dec 20	33 - Improvement Capital Reserv (30 - Capital Reserves) Jan - Dec 20
Ordinary Income/Expense		
Income		
341 - Interest	150.00	8,792.00
392 - Interfund Operating Transfers		
392.01 - Transfer from General Fund		
Total 392 - Interfund Operating Transfers		
Total Income	150.00	8,792.00
Gross Profit	150.00	8,792.00
Net Ordinary Income	150.00	8,792.00
Other Income/Expense		
Other Expense		
492.01B - Transfer to General Fund		
Total Other Expense		
Net Other Income	0.00	0.00
Net Income	150.00	8,792.00

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12/05/19

Accrual Basis

Upper Frederick Township
Profit & Loss Budget Overview - Capital Reserves
January through December 2020

	TOTAL
	Jan - Dec 20
Ordinary Income/Expense	
Income	
341 - Interest	11,892.00
392 - Interfund Operating Transfers	
392.01 - Transfer from General Fund	0.00
Total 392 - Interfund Operating Transfers	0.00
Total Income	11,892.00
Gross Profit	11,892.00
Net Ordinary Income	11,892.00
Other Income/Expense	
Other Expense	
492.01B - Transfer to General Fund	12,300.00
Total Other Expense	12,300.00
Net Other Income	-12,300.00
Net Income	-408.00

Upper Frederick Township
Profit & Loss Budget Overview - Liquid Fuels
January through December 2020

	<u>Jan - Dec 20</u>
Ordinary Income/Expense	
Income	
341 · Interest	500.00
355 · State Shared Revenue & Entitlem	
355.02 · Liquid Fuels Tax	117,206.21
355.03 · State Road Turnback Payments	<u>3,920.00</u>
Total 355 · State Shared Revenue & Entitlem	<u>121,126.21</u>
Total Income	<u>121,626.21</u>
Gross Profit	121,626.21
Expense	
432 · Winter Maintenance	
432.20 · Snow & Ice Supplies	<u>35,000.00</u>
Total 432 · Winter Maintenance	35,000.00
439 · Highway Construction Projects	<u>85,000.00</u>
Total Expense	<u>120,000.00</u>
Net Ordinary Income	<u>1,626.21</u>
Net Income	<u><u>1,626.21</u></u>