

LOWER FREDERICK TOWNSHIP
2019 GENERAL FUND BUDGET

Account Number	Description	2019
GENERAL FUND - REVENUE		
300.000	Taxes	
301.100	Real Estate Tax -Current	\$ 495,781.00
301.400	Real Estate Tax-Delinquent	\$ 6,500
301.700	Real Estate Tax -Fire	\$ 71,200
301.800	Real Estate Tax-Ambulance	\$ 52,740
310.100	Realty Transfer Tax	\$ 71,000
310.210	Earned Income Tax	\$ 798,250
	Total	\$ 1,495,471
320/321.000	Licenses and Permits	
321.800	Comcast Franchise Fees	\$ 42,000
321.820	Verizon Franchise Fees	\$ 60,000
	Total	\$ 102,000
322.000	Non Business Licenses & Permits	
322.500	Street Opening Permit	\$ 500
	Total	\$ 500
331.000	Fines and Forfeits	
331.110	State Police Fines	\$ 2,000
331.120	Fines from Magistrate	\$ 2,750
331.130	Local Fines	\$ 150
	Total	\$ 4,900
340.000	Interest Earnings	
340.000	Interest Income	\$ 12,000
	Total	\$ 12,000
350.000	Intergovernmental Revenue	
355.010	Public Utility Realty Tax	\$ 1,600
355.060	Police Pension State Aid	\$ 28,500
355.080	Alcohol Beverage License	\$ 800
355.130	Foreign Fire	\$ 32,000
	Total	\$ 62,900

LOWER FREDERICK TOWNSHIP
2019 GENERAL FUND BUDGET

Account Number	Description	2019
360.000	Charges for Services	
361.310	Subdiv/Land Dev Fees	\$ 2,500
361.330	Hearing Fees	\$ 1,600
362.110	Accident Report Copies	\$ 200
362.400	Zoning Permits	\$ 2,750
362.410	Building Permits	\$ 40,000
362.420	Registration	\$ 250
362.430	Protective Insp Fee, Plumbing Permit	\$ 2,750
362.440	State Fees	\$ 300
362.450	Use & Occupancy	\$ 2,250
362.460	Grading Permits	\$ 5,000
362.470	Electric Permits	\$ 9,500
362.480	Driveway Permits	\$ 2,000
362.490	Home Occupation Permits	\$ 175
362.500	Building Permit Applications	\$ 9,000
362.510	Mechanical Permits	\$ 6,500
362.520	Stormwater Permits	\$ 1,500
362.530	Vendor Permits	\$ 100
367.400	Park-Rentals	\$ 580
	Total	\$ 86,955
380.000	Miscellaneous Revenue	
387.010	Miscellaneous	\$ 1,000
387.020	Sale of Property	\$ 500
	Total	\$ 1,500
	Total Revenues	\$ 1,766,226

Lower Frederick Township
2019 General Fund Budget

GENERAL FUND - EXPENSES		2019
400.000	General Government	
400.110	Supervisors Salary	\$ 5,625
400.190	Payroll Expenses	\$ 1,700
400.200	Office Supplies	\$ 100
400.250	Flowers and Gifts	\$ 100
400.300	Miscellaneous Expense	\$ 275
400.351	Property and Equipment Ins	\$ 22,000
400.360	W/C Insurance	\$ 500
400.370	Liability Ins.	\$ 28,500
400.380	Vehicle Insurance	\$ 13,500
400.350	Insurance - Other	\$ 1,750
400.420	Dues and Subscriptions	\$ 3,500
400.450	Contracted Services	\$ 500
400.460	Conferences and Seminars	\$ 2,500
486.030	SS	\$ 430
	<i>Total</i>	\$ 80,980
401.000	Executive	
401.120	Manager Salary	\$ 78,970
401.200	Manager Supplies	\$ 3,000
401.330	Manager Mileage	\$ 200
401.360	Health Insurance	\$ 6,503
401.390	Disability Insurance	\$ 1,292
401.460	Manager Training	\$ 1,500
483.050	Pension	\$ 9,840
485.050	UC	\$ 910
486.050	SS	\$ 6,041
	<i>Total</i>	\$ 108,256

Lower Frederick Township
2019 General Fund Budget

402.000	Financial Administration	
402.310	Professional Services Auditors	\$ 9,000
	<i>Total</i>	\$ 9,000
403.000	Tax Collection	
403.100	Commission - Berkheimer	\$ 11,000
403.110	Tax Collector Wages	\$ 26,000
403.200	Supplies	\$ 1,000
403.300	Other Services & Charges, PVSD	\$ 300
486.040	SS	\$ 2,300
	<i>Total</i>	\$ 40,600
404.000	Legal Services	
404.310	Solicitor / Legal Fees	\$ 75,000
	<i>Total</i>	\$ 75,000
405.000	Secretary/Clerk	
405.130	Treasurer Wages	\$ 25,000
405.140	Administrator	\$ 32,136
405.150	Training	\$ 500
405.210	WEB site	\$ 1,500
405.220	Office Technology	\$ 7,500
405.320	Telephone	\$ 3,200
405.340	Advertising - Newspaper	\$ 4,000
405.354	Workers Comp	\$ 216
405.360	Health Insurance	\$ 10,800
405.370	Repairs	\$ 500
405.380	Rental	\$ 2,700
405.390	Disability	\$ 768
485.050	UC	\$ 1,365
486.050	SS	\$ 4,371
	<i>Total</i>	\$ 94,556

Lower Frederick Township
2019 General Fund Budget

408.000	Engineering Services	
408.310	Engineering Services - Township	\$ 60,000
408.330	Engineering Services - Inspections	\$ 2,500
	<i>Total</i>	\$ 62,500
409.000	Building	
409.120	Maintenance Wages- Cleaning Svcs	\$ 6,250
409.200	Supplies - Paper Products	\$ 1,500
409.210	Repairs - Fire Alarm System	\$ 2,000
409.240	Electrical Repairs & Maint	\$ 2,000
409.250	Heating Repairs & Maint	\$ 2,500
409.270	Plumbing	\$ 500
409.360	Utilities	\$ 11,000
409.370	Repair	\$ 6,500
409.450	Building, Contracted Services	\$ 15,000
	<i>Total</i>	\$ 47,250
410.000	Public Safety	
410.080	Police Legal	\$ 12,000
410.110	Heart and Lung	\$ 1,500
410.120	Salary of Chief	\$ 99,446
410.130	Wages of Police Officers	\$ 298,818
410.150	Overtime	\$ 4,000
410.200	Office Supplies, Police	\$ 3,000
410.210	Uniforms	\$ 7,000
410.211	Contractual Uniform Allowance	\$ 1,425
410.220	Weapons	\$ 4,000
410.230	Computer Supplies - Police	\$ 4,000
410.250	Meet, Tow, Misc.	\$ 750
410.260	Data System	\$ 4,000
410.270	Housing and Processing	\$ 1,000

Lower Frederick Township
2019 General Fund Budget

410.290	Operating Equipment	\$ 8,000
410.300	Other Services and Charges	\$ 2,000
410.320	Police Department Communication	\$ 5,500
410.330	Transportation Charges - Gas	\$ 5,000
410.350	Life Insurance - Police	\$ 1,500
410.351	Police Liability Insurance	\$ 7,500
410.354	Workers Comp	\$ 13,116
410.360	Health Insurance - Police	\$ 21,477
410.370	Repairs & Maintenance Services	\$ 5,000
410.380	Dental	\$ 4,500
410.390	Disability	\$ 3,300
410.420	Dues, Subscriptions, Membership	\$ 1,200
410.460	Training	\$ 5,000
410.530	Tactical Response Team	\$ 3,000
410.740	Police Car	\$ 12,000
483.060	Pension	\$ 59,753
485.060	UC	\$ 3,640
486.060	SS	\$ 29,000
	<i>Total</i>	\$ 631,425
411.000	Fire Company	
411.140	Fire Marshall Salary	\$ 1,500
411.354	W/C	\$ 18,835
411.540	Fireman's Relief Contribution	\$ 36,000
411.550	Millage	\$ 71,203
486.090	SS	\$ 115
	<i>Total</i>	\$ 127,653

Lower Frederick Township
2019 General Fund Budget

413.000	Building Inspector	
413.100	Building/Zoning Salary	\$ 55,000
413.200	Zoning Supplies/Seminars	\$ 1,000
413.530	DCED State Fee	\$ 500
485.070	Building IUC	\$ 100
	<i>Total</i>	\$ 56,600
414.000	Planning/Zoning	
414.120	ZHB Wages	\$ 800
414.140	Stenographer	\$ 1,500
414.200	P/Z Supplies	\$ 750
414.300	Other Charges & Services	\$ 15,000
414.310	Legal	\$ 3,500
414.340	Advertising	\$ 1,000
414.460	Seminars	\$ 200
	<i>Total</i>	\$ 22,750
415.000	Emergency Management	
415.100	Salary	\$ 2,000
415.200	EMC Supplies	\$ 3,500
415.300	Other Services	\$ 1,000
	<i>Total</i>	\$ 6,500
420.000	Health/Human Services	
421.000	Ambulance	\$ 52,743
421.354	Workers Comp Insurance	\$ 881
422.000	VNA	\$ 200
427.000	Trash Services	\$ 600
	<i>Total</i>	\$ 54,424

Lower Frederick Township
2019 General Fund Budget

430.000	Public Works	
430.200	Supplies	\$ 2,500
430.260	Small Tools	\$ 1,500
430.270	Technology	\$ 500
430.300	Uniforms	\$ 4,000
430.320	Public Works Phones	\$ 3,900
430.330	Transportation - Gas	\$ 700
430.340	Transportation- Diesel	\$ 20,000
430.350	Medical	\$ 16,600
430.354	Workers Comp Insurance	\$ 11,700
430.360	Public Utility	\$ 4,750
430.370	Repairs	\$ 1,500
430.380	Other Services	\$ 500
430.700	Minor/Major Equip	\$ 25,000
430.740	Vehicle Capital	\$ 40,000
	<i>Total</i>	\$ 133,150
432.000	Ice/Snow Removal	
432.120	Wages Snow Removal	\$ 15,000
432.140	Snow Removal Materials	\$ 35,000
	<i>Total</i>	\$ 50,000
433.000	Traffic Control Devices	\$ 12,000
434.000	Traffic Lighting - Peco	\$ 13,500
436.000	Storm Sewers & Drains (MS4)	\$ 1,500
437.000	Repair of Tools/Machinery	
437.200	Machinery/Equipment Supplies	\$ 5,000
437.250	Truck Repairs	\$ 28,000
437.260	Machine Repairs	\$ 20,000
	<i>Total</i>	\$ 53,000

Lower Frederick Township
2019 General Fund Budget

438.000	Road & Bridge Maintenance	
438.100	Maintenance Wages	\$ 173,100
438.110	Highway OT Wages	\$ 11,000
438.200	Roads and Bridges Contractors	\$ 84,000
438.210	Roads and Bridges Stone/Asphalt	\$ 54,000
438.220	Line Painting	\$ 15,000
438.380	Highway Rentals	\$ 15,000
438.390	Disability	\$ 2,500
438.450	Contracted Road Services	\$ 4,000
483.080	Pension	\$ 22,000
485.080	U/C	\$ 2,730
486.080	SS	\$ 15,800
	<i>Total</i>	\$ 399,130
450.000	Culture/Recreation	
451.500	Contributions to Organizations	\$ 500
	<i>Total</i>	\$ 500
454.000	Parks	
454.100	PT Summer Help	\$ 10,000
454.120	Park Events	\$ 6,000
454.200	Potty Cleaning	\$ 4,000
454.210	Park Repairs	\$ 2,500
454.220	Maintenance	\$ 10,000
454.330	Gasoline	\$ 400
454.700	Park Development	\$ 15,000
454.740	Purchase of Equipment	\$ 17,000
485.100	UC	\$ 910
486.100	SS	\$ 765
	<i>Total</i>	\$ 66,575
456.000	Library	\$ 3,000
	TOTAL EXPENDITURES	\$ 2,149,849

LOWER FREDERICK TOWNSHIP
2019 SEWER BUDGET

Account Number	Description	2019
<i>Sewer Account</i>		
<i>Revenue</i>		
330.000	Manhole Rehab.Grant	\$61,948
340.000	Interest Income	\$10,000
354.040	Sewer Rent	\$765,175
354.050	Sewer Connections	\$451,400
360.000	Charges for Services	\$1,000
380.000	Miscellaneous	\$500
	Total	\$1,290,023.00

LOWER FREDERICK TOWNSHIP
2019 SEWER BUDGET

<i>Sewer Account</i>		
<i>Expenses</i>		
429.080	Engineering	\$40,000
429.08a	Engineer, Sanitary Line Expansion	\$2,000
429.110	Administrator	\$32,136
429.120	Contracted Services	\$15,600
429.130	Sewer Plant Operator	\$62,000
429.140	Testing	\$12,000
429.150	Overtime	\$6,600
429.170	Medical	\$30,600
429.200	Supplies - Office & Plant	\$11,500
429.210	Chemicals	\$23,000
429.260	Small Tools	\$500
429.300	Gas/Diesel	\$500
429.310	Legal	\$10,000
429.312	Professional Fees / Sound Study	\$25,000
429.313	Manhole Rehab	\$61,948
429.320	Phones	\$1,250
429.340	Advertising	\$700
429.350	Insurance and Bonding	\$7,500
429.360	Utilities	\$25,000
429.370	Repair/Maintenance	\$78,000

LOWER FREDERICK TOWNSHIP
2019 SEWER BUDGET

429.380	Rental of Equipment	\$1,000
429.390	Disability Insurance	\$1,600
429.400	Technology	\$3,000
429.410	Permits	\$500
429.450	Sludge Hauling	\$90,000
429.900	Bank Charges	\$100
429.460	Training & Licensing	\$1,500
429.661	Sewer Capitol Improvement, Engineer	\$75,000
471.300	Debt Service - Principal	\$287,000
472.300	Debt Service - Interest	\$288,000
483.010	Pension	\$7,440
485.010	UC	\$1,400
486.010	SS	\$7,201
	Total	\$1,209,575.00