

LOWER MAKEFIELD TOWNSHIP
GENERAL FUND 2012 SUMMARY

DEPARTMENT	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
BEGINNING FUND BALANCE	916,211	867,254	1,123,463	1,545,215
<u>REVENUES</u>				
301 REAL ESTATE TAXES	5,101,689	5,435,235	5,549,000	5,529,000
310 LOCAL ACT 511 TAXES	1,236,884	1,246,500	1,035,144	1,247,500
321 LICENSES AND PERMITS	624,277	547,152	634,415	635,310
322 PERMITS/NON-BUS. LIC	3,685	4,000	4,000	4,000
331 FINES AND FORFEITS	124,715	111,600	125,500	132,500
341 INTEREST EARNINGS	971	2,500	1,000	1,000
342 RENTS AND ROYALTIES	305,756	277,236	305,200	306,460
351 FEDERAL GRANTS	25,000	67,500	54,200	27,350
354 STATE GRANTS	316,383	39,140	82,275	54,616
355 STATE SHARED REVENUES	365,656	364,270	617,000	390,600
361 CHARGES FOR SERVICES	566,556	523,500	527,688	560,050
380 MISCELLANEOUS REVENUES	59,543	30,200	71,250	35,200
383 LEAF ASSESSMENTS	356,099	415,000	442,000	442,000
387 CONTRIBUTIONS-PRIVATE SOURCES	2,025	2,100	2,100	2,100
391 SALE OF FIXED ASSETS	11,194	2,500	0	0
392 INTERFUND OPERATING TRANSFERS	790,480	472,367	447,367	412,728
395 REBATE FROM PRIOR YEAR	116,258	45,000	129,750	59,000
TOTAL REVENUES	10,007,171	9,585,800	10,027,889	9,839,414
<u>EXPENDITURES</u>				
400 CENTRAL GOVERNMENT	683,218	588,802	613,033	576,475
401 GENERAL EXPENDITURES	2,159,976	2,331,367	2,056,000	2,211,570
402 FINANCE	222,498	247,425	170,990	201,790
403 TAX COLLECTION	21,210	20,827	21,035	21,035
404 ELM LOWNE	42,390	33,240	8,066	0
407 INFORMATION TECHNOLOGY	62,244	66,470	63,820	63,560
410 POLICE	4,118,554	4,001,198	4,078,463	4,200,560
414 PLANNING AND ZONING	425,943	413,664	452,181	460,975
PUBLIC WORKS	1,280,289	1,338,845	1,425,059	1,271,870
492 RETIREMENT TRANSFERS	866,359	717,490	717,490	816,171
TOTAL EXPENDITURES	9,882,681	9,759,328	9,606,137	9,824,006
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	124,490	(173,528)	421,752	15,408
492 INTERFUND TRANSFERS	0	0	0	300,000
ENDING FUND BALANCE (DEFICIT)	1,040,701	693,726	1,545,215	1,260,623

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1 FUND BALANCE	916,211	867,254	1,123,463	1,123,463	1,545,215
301	REAL ESTATE TAXES		10.25 mills			
	100-Current Levy	4,917,225	5,273,000	5,217,781	5,273,000	5,273,000
	200-Delinquent	52,193	30,000	58,988	70,000	50,000
	600-Interim-Current	11,387	2,135	4,843	5,000	5,000
	601-Interim-Delinquent	6,865	100	709	1,000	1,000
	602-Local Service Tax	114,019	130,000	178,848	200,000	200,000
	DEPARTMENT TOTAL	5,101,689	5,435,235	5,461,169	5,549,000	5,529,000
310	LOCAL TAX ACT 511 TAX					
	010-Per Capita-Current Levy	198,119	195,000	195,450	196,000	196,000
	015-Renters	8,810	4,500	2,987	4,500	4,500
	030-Per Capita-Delinquent	2,214	2,000	1,704	2,000	2,000
	100-Real Estate Transfer	1,027,741	1,045,000	549,584	800,000	1,045,000
	900-Act 319 & 515 Taxes	0	0	32,644	32,644	0
	DEPARTMENT TOTAL	1,236,884	1,246,500	782,369	1,035,144	1,247,500
321	LICENSES AND PERMITS					
	300-Lic. & Permits-Police	3,525	3,500	3,400	3,500	4,200
	301-Alarms	270	150	680	680	650
	302-Alarms-Violations	5,600	5,000	2,400	5,000	5,000
	710-Amusement & G/S Perm.	170	235	175	235	210
	800-Cable TV Franchise	609,571	533,267	320,518	620,000	620,000
	901-Sign Permits	1,016	1,000	845	1,000	1,000
	902-Plumber Licenses	4,075	4,000	3,820	4,000	4,250
	903-Trash Truck Licenses	50	0	0	0	0
	DEPARTMENT TOTAL	624,277	547,152	331,838	634,415	635,310
322	PERMITS/NON-BUS. LIC.					
	820-Road Encroachment	3,685	4,000	3,215	4,000	4,000
331	FINES & FORFEITS					
	100-Police Fines	122,636	110,000	80,051	122,000	130,000
	101-Police Code Enforcement	1,225	1,100	1,600	2,000	2,000
	120-Code Enforcement	854	500	1,500	1,500	500
	DEPARTMENT TOTAL	124,715	111,600	83,151	125,500	132,500
341	INTEREST EARNINGS					
	000-Interest Earnings	971	2,500	641	1,000	1,000
342	RENTS AND ROYALTIES					
	201-Rent-Farringer House	12,600	12,600	9,555	12,600	13,860
	204-Rent-Comm. Towers	268,145	229,100	194,769	268,000	268,000
	205-Rent-Patterson Farm	14,936	19,536	23,400	24,600	24,600
	(Continued)					

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FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
342	206-Rent-Elm Lowne	10,075	16,000	0	0	0
	DEPARTMENT TOTAL	305,756	277,236	227,724	305,200	306,460
351	FEDERAL GRANTS					
	020-Police Officers	25,000	65,000	37,500	50,000	25,000
	026-Ballistic Vests	0	2,500	0	4,200	2,350
	DEPARTMENT TOTAL	25,000	67,500	37,500	54,200	27,350
354	STATE GRANTS					
	030-Snow Removal Contract	14,135	14,140	0	14,135	14,616
	032-Highway Seat Belt Program	2,573	0	0	0	0
	033-Recycling	139,058	25,000	49,736	67,000	40,000
	037-Historical Commission	135	0	140	140	0
	038-Smooth Operator Grant	5,485	0	1,000	1,000	0
	039-Bucks Co Security Threat	154,997	0	0	0	0
	DEPARTMENT TOTAL	316,383	39,140	50,876	82,275	54,616
355	STATE SHARED REVENUE					
	010-Purta Entitlement	12,627	11,270	0	12,000	12,000
	120-Cas. Ins. -pension	352,598	353,000	0	604,400	378,000
	121-Ad. Hoc-pension	431	0	598	600	600
	DEPARTMENT TOTAL	365,656	364,270	598	617,000	390,600
361	CHARGE FOR SERVICES					
	100-Special Police Charges	105,078	9,100	7,661	7,661	9,100
	110-Police Overtime Reimbursement	0	70,000	55,563	70,000	85,000
	320-Plot Plan Review Fee	10,800	15,000	12,900	16,000	15,000
	321-Revision Fees	100	50	75	100	100
	330-Building Permits	211,030	200,000	144,009	200,000	220,000
	331-Electrical Permits	49,485	50,000	34,388	50,000	50,000
	332-Plumbing Permits	14,000	18,000	13,889	20,000	20,000
	333-Mechanical Permits	31,400	25,000	20,420	30,000	30,000
	334-Grading Permits	180	150	510	510	150
	340-Zoning Board Fees	24,728	20,000	16,750	22,000	22,500
	350-Plan Review Filing Fees	5,650	15,000	16,422	15,000	10,000
	351-Administration Fees	3,940	4,500	6,037	6,037	5,000
	353-Recycle Yard Fees	12,270	12,000	5,700	6,500	8,000
	357-School Dist. Crossing Grds	69,185	67,000	73,680	73,680	75,000
	363-Sale of Mulch	28,650	17,500	8,950	10,000	10,000
	510-Sale of Maps	60	100	15	100	100
	520-Sale of Ordinances	0	100	0	100	100
	DEPARTMENT TOTAL	566,556	523,500	416,969	527,688	560,050
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
380	MISC. REVENUE					
	000-Misc	59,255	30,000	26,849	30,000	20,000
	002-Misc-Historic Brochure	288	200	76	200	200
	004-Misc-Workers Comp	0	0	35,847	36,000	15,000
	005-Police Cars Insurance Reimbursement	0	0	5,050	5,050	0
	DEPARTMENT TOTAL	59,543	30,200	67,822	71,250	35,200
383	LEAF ASSESSMENT REVENUES					
	200-Leaf Assessment-Current	356,099	415,000	442,012	442,000	442,000
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001-DARE Donations	1,625	1,500	500	1,500	1,500
	002-Town Watch Donations	100	0	0	0	0
	006-K-9 Unit Donations	300	600	500	600	600
	DEPARTMENT TOTAL	2,025	2,100	1,000	2,100	2,100
391	FIXED ASSET DISPOSITION					
	000-Sale of Fixed Assets	11,194	2,500	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	002-Street Lights	0	0	0	0	1,245
	003-Fire Protection	0	0	0	0	28,960
	004-Hydrant	0	0	0	0	5,014
	005-Parks & Recreation	97,368	97,367	64,912	97,367	30,916
	008-Sewer	249,996	250,000	166,664	250,000	250,000
	009-Community Pool	99,996	100,000	66,664	100,000	28,510
	010-Open Space Maintenance	8,120	0	0	0	0
	015-Golf Course	0	25,000	0	0	25,000
	020-Debt Service	0	0	0	0	38,760
	030-Capital Reserve	335,000	0	0	0	0
	050-Rescue Squad	0	0	0	0	4,323
	DEPARTMENT TOTAL	790,480	472,367	298,240	447,367	412,728
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	79,287	30,000	69,258	79,750	39,000
	002-Workmens Compensation	36,971	15,000	43,527	50,000	20,000
	DEPARTMENT TOTAL	116,258	45,000	112,785	129,750	59,000
	TOTAL REVENUES	10,007,171	9,585,800	8,317,909	10,027,889	9,839,414
	TOTAL FUNDS AVAILABLE	10,923,382	10,453,054	9,441,372	11,151,352	11,384,629

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND - CENTRAL GOVERNMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
400	CENTRAL GOVERNMENT					
	100 - Personal Services	225,390	225,212	172,636	227,000	227,250
	101 - Supervisor Salaries	20,022	17,500	11,500	17,500	13,125
	210 - Office/Administration	9,201	6,800	2,914	6,800	6,800
	260 - Minor Equipment	374	1,000	2,661	3,000	1,000
	300 - Contracted Services	2,375	3,525	8,017	3,500	3,500
	311 - Auditing & Accounting	15,568	14,500	17,500	17,500	14,500
	312 - Mgmt. Consultation	2,988	5,000	0	2,500	5,000
	313 - Engineering Fees	153,402	115,000	102,330	130,000	115,000
	314 - Legal Fees	187,669	125,000	99,358	140,000	125,000
	316 - Payroll Service Fees	9,546	14,365	6,479	8,700	8,700
	317 - Education & Training	1,534	1,975	843	1,000	1,500
	321 - Telephone	13,225	13,500	10,362	13,500	13,500
	325 - Postage	10,349	10,000	8,997	10,000	10,000
	337 - Auto Allowance	3,600	3,600	2,700	3,600	3,600
	340 - Advertising & Printing	8,958	9,000	3,529	9,500	9,000
	353 - Bonding Fees	5,838	6,200	5,933	5,933	6,000
	420 - Dues & Subscriptions	8,437	6,625	8,004	8,000	8,000
	480 - Misc Expense	4,742	10,000	2,789	5,000	5,000
	TOTAL EXPENDITURES	683,218	588,802	466,552	613,033	576,475

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

GENERAL FUND

GENERAL EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PORJECTED	2012 BUDGET
401	GENERAL EXPENDITURES					
	153-Deferred Comp. Match	15,100	15,800	13,405	16,000	16,000
	156 - Hospitalization	1,244,868	1,449,000	842,276	1,172,600	1,322,000
	158 - Disability & Life Ins.	59,771	67,000	44,938	63,000	65,000
	161 - FICA Employers Share	382,681	375,582	163,580	380,000	399,000
	352 - Casualty Insurance	152,700	151,540	111,887	150,000	156,000
	354 - Workers Comp	170,238	172,850	130,828	175,000	170,000
	360 - Utilities	2,276	2,385	1,722	2,400	2,400
	430 - Real Estate Taxes	54,459	56,610	58,000	58,000	54,070
	461 - Farmland Preservation	795	2,500	566	1,000	1,000
	462 - Enviroment Council	1,994	1,500	2,205	2,200	500
	464 - Historical Commission	3,019	3,500	0	1,500	1,500
	465 - Solid Waste	4,826	2,750	0	4,500	4,500
	474 - CMAC	483	600	460	600	600
	475 - Citizens Traffic Commission	717	1,000	355	1,000	500
	476 - Citizens Economic	345	250	183	1,000	500
	477 - Citizens Budget Commission	0	1,000	0	500	500
	483 - Veteran's Square Expenses	300	0	0	0	0
	491 - Real Estate Tax Refund	29,435	1,000	0	0	1,000
	760 - Rental-Farringer House	2,833	2,000	2,144	2,200	2,000
	762 - Patterson Farm	31,254	22,000	17,147	22,000	12,000
	764 - Dalgewicz Manor House	1,882	2,500	0	2,500	2,500
	DEPARTMENT TOTALS	2,159,976	2,331,367	1,389,696	2,056,000	2,211,570
	TOTAL EXPENDITURES	2,159,976	2,331,367	1,389,696	2,056,000	2,211,570

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

GENERAL FUND - FINANCE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
402	FINANCIAL ADMIN.					
	100-Personal Services	214,049	239,935	108,006	148,000	177,000
	200-Parts & Supplies	1,495	1,500	1,500	2,000	2,300
	260-Minor Equipment	842	1,000	45	1,000	1,000
	300-Contracted Services	6,027	3,300	12,701	19,800	19,800
	317-Education & Training	0	1,500	0	0	1,500
	420-Dues & Subscriptions	85	190	35	190	190
	TOTAL EXPENDITURES	222,498	247,425	122,287	170,990	201,790

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

**GENERAL FUND - TAX
COLLECTION EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
403	TAX COLLECTION					
	100-Personal Services	15,336	15,166	14,883	15,200	15,200
	200-Parts & Supplies	5,038	4,825	4,666	5,000	5,000
	353-Bonding Fees	836	836	835	835	835
	TOTAL EXPENDITURES	21,210	20,827	20,384	21,035	21,035

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

GENERAL FUND - ELM LOWNE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
404	ELM LOWNE					
	300-Contracted Services	8,596	6,050	250	250	0
	360-Utilities	10,465	10,890	5,048	5,048	0
	374-Repairs and Maintenance	23,193	16,000	2,768	2,768	0
	480-Miscellaneous	136	300	0	0	0
	TOTAL EXPENDITURES	42,390	33,240	8,066	8,066	0

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
GENERAL FUND - INFORMATION TECHNOLOGY
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACUTAL	2011 PROJECTED	2012 BUDGET
407	INFORMATION TECHNOLOGY					
	200-Parts & Supplies	3,769	2,725	2,956	3,000	3,000
	260-Minor Equipment	1,217	2,000	419	2,000	1,500
	300-Contracted Services	24,916	23,700	16,219	28,160	26,400
	317-Education & Training	0	2,000	0	0	2,000
	391-Hardware Maintenance	1,472	5,500	0	4,000	4,000
	392-Software Maintenance	14,980	18,935	17,287	18,000	18,000
	480-Miscellaneous	15,890	11,610	3,969	8,660	8,660
	TOTAL EXPENDITURES	62,244	66,470	40,850	63,820	63,560

TOWNSHIP OF LOWER MAKEFIELD 2012 Annual Operating Budget GENERAL FUND - POLICE DEPARTMENT REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
321	LICENSES & PERMITS					
	300 - Police Services	3,525	3,500	3,400	3,500	4,200
	301 - Alarms-Registrations	270	150	680	680	650
	302 - Alarms - Activations	5,600	5,000	2,400	5,000	5,000
	DEPARTMENT TOTAL	9,395	8,650	6,480	9,180	9,850
331	FINES & FORFEITS					
	100 - Police Fines	122,636	110,000	80,051	122,000	130,000
	101 - Police Code Enforcement	1,225	1,100	1,600	2,000	2,000
	DEPARTMENT TOTAL	123,861	111,100	81,651	124,000	132,000
351	FEDERAL GRANTS					
	020 - Police Officers	25,000	65,000	37,500	50,000	25,000
	026 - Ballistic Vests	0	2,500	0	4,200	2,350
	DEPARTMENT TOTAL	25,000	67,500	37,500	54,200	27,350
361	CHARGES FOR SERVICES					
	100 - Special Police Services	105,078	9,100	7,661	7,661	9,100
	110 - Police Overtime Reimbur.	0	70,000	55,563	70,000	85,000
	357 - School Dist. Crossing Grds	69,185	67,000	73,680	73,680	75,000
	DEPARTMENT TOTAL	174,263	146,100	136,904	151,341	169,100
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001 - D.A.R.E Donations	1,625	1,500	500	1,500	1,500
	002 - Town Watch	100	0	0	0	0
	006 - K-9 Unit	300	600	500	600	600
	DEPARTMENT TOTAL	2,025	2,100	1,000	2,100	2,100
	TOTAL REVENUES	334,544	335,450	263,535	340,821	340,400

TOWNSHIP OF LOWER MAKEFIELD
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GENERAL FUND - POLICE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
410	POLICE					
	100 - Personal Services	2,648,815	2,743,383	2,035,980	2,729,433	2,923,793
	102 - Crossing Guards	123,279	129,766	83,660	129,766	133,335
	103 - Overtime	226,295	190,000	229,820	265,000	195,000
	104 - Office	136,754	145,406	107,650	136,754	147,147
	105 - Court & Standby	58,570	47,000	36,406	47,000	48,400
	151 - Longevity	47,400	55,000	52,800	55,000	59,000
	152 - Other Benefits	173,162	178,798	3,402	178,798	184,125
	153 - Deferred Comp. Match	42,660	49,400	33,866	49,400	49,400
	154 - Retirement Benefits	114,885	0	0	0	0
	205 - Uniforms & Equip	68,525	72,500	49,455	72,500	64,700
	206 - Photo Supplies	85	100	50	100	100
	210 - Office/Administration	5,753	14,000	10,142	14,000	15,000
	232 - Diesel & Gasoline Fuel	67,358	71,250	57,612	101,000	81,000
	242 - Crime Prevention	2,826	8,100	2,732	8,100	7,350
	251 - Vehicle Parts & Supp.	36,017	30,400	43,170	43,170	30,400
	260 - Minor Equipment	16,689	27,760	12,775	27,000	28,560
	300 - Contracted Service	43,068	44,562	32,858	44,000	46,917
	317 - Education/Training	23,076	31,800	18,359	30,000	26,000
	319 - Animal Control	14,434	16,400	11,859	16,400	17,400
	321 - Telephone	27,580	20,100	20,941	26,000	27,420
	327 - Radio-Maintenance	413	1,800	0	1,000	1,800
	361 - Electric	28,781	29,000	6,079	9,000	7,200
	375 - Traffic Signal Repairs	28,476	34,000	34,879	34,879	34,000
	376 - Pistol Range Maint.	1,299	3,000	956	3,000	2,500
	420 - Dues & Subscriptions	1,352	1,910	1,755	1,900	1,750
	450 - Emergency Management	323	5,800	1,019	5,800	5,800
	480 - Miscellaneous	9,896	19,500	15,677	19,000	20,000
	485 - D.A.R.E. Program	3,755	7,000	186	7,000	7,000
	490 - Mobile Phones	12,030	23,463	10,596	23,463	35,463
	495 - Bucks Co Security Grp Exp	154,998	0	0	0	0
	TOTAL EXPENDITURES	4,118,554	4,001,198	2,914,684	4,078,463	4,200,560

TOWNSHIP OF LOWER MAKEFIELD
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GENERAL FUND - PLANNING AND
ZONING DEPARTMENT REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
321	LICENSES & PERMITS					
	710 - Amusement & G/S	170	235	175	235	210
	901 - Sign Permits	1,016	1,000	845	1,000	1,000
	902 - Plumbers Licenses	4,075	4,000	3,820	4,000	4,250
	DEPARTMENT TOTAL	5,261	5,235	4,840	5,235	5,460
331	FINES					
	120 - Code Enforcement	854	500	1,500	1,500	500
361	CHARGES FOR SERVICES					
	320 - Plot Plan Review Fees	10,800	15,000	12,900	16,000	15,000
	321 - Revision Fees	100	50	75	100	100
	330 - Building Permit	211,030	200,000	144,009	200,000	220,000
	331 - Electrical Permit	49,485	50,000	34,388	50,000	50,000
	332 - Plumbing Permit	14,000	18,000	13,889	20,000	20,000
	333 - Mechanical Permit	31,400	25,000	20,420	30,000	30,000
	334 - Grading Permit	180	150	510	510	150
	340 - Zoning Board Fees	24,728	20,000	16,750	22,000	22,500
	350 - Plan Review Filing Fee	5,650	15,000	16,422	15,000	10,000
	DEPARTMENT TOTAL	347,373	343,200	259,363	353,610	367,750
	TOTAL REVENUES	353,488	348,935	265,703	360,345	373,710

TOWNSHIP OF LOWER MAKEFIELD 2012 Annual Operating Budget GENERAL FUND - PLANNING AND ZONING DEPARTMENT EXPENDITURES
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FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
414	BUILDING & ZONING					
	100 - Personal Services	214,218	226,564	164,952	220,000	225,175
	210 - Office/Administration	3,620	5,800	922	5,800	4,300
	260 - Minor Equipment	250	1,700	90	1,200	1,500
	300 - Contracted Services	168	0	181	181	0
	308 - Grading Fees	10,622	10,000	6,090	10,000	11,000
	309 - Inspection Fees	116,124	129,600	110,379	135,000	144,000
	311 - Zoning Hearing Board	80,941	40,000	59,370	80,000	75,000
	DEPARTMENT TOTALS	425,943	413,664	341,984	452,181	460,975
	TOTAL EXPENDITURES	425,943	413,664	341,984	452,181	460,975

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

GENERAL FUND - PUBLIC WORKS
DEPARTMENT - REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
322	PERMITS/NON-BUSINESS LICENSES					
	820-Road Encroachment Permits	3,685	4,000	3,215	4,000	4,000
	TOTAL PERMITS	3,685	4,000	3,215	4,000	4,000
354	STATE GRANTS					
	030 Snow Removal Contract	14,135	14,140	0	14,135	14,616
	033-Recycling	139,058	25,000	49,736	67,000	40,000
	TOTAL STATE GRANTS	153,193	39,140	49,736	81,135	54,616
361	CHARGES FOR SERVICE					
	353-Recycle Yard Fee	12,270	12,000	5,700	6,500	8,000
	TOTAL CHARGES FOR SERVICE	12,270	12,000	5,700	6,500	8,000
	TOTAL PUBLIC WORKS DEPARTMENT	169,148	55,140	58,651	91,635	66,616

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

**GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
409	BUILDING MAINTENANCE					
	100-Personal Services	51,441	57,500	44,163	59,000	59,720
	260-Minor Equipment	325	1,750	961	961	2,500
	360-Utilities	71,389	75,850	50,382	69,273	70,000
	374-Repairs & Maintenance	57,291	56,000	36,757	51,500	55,500
	480-Miscellaneous	1,802	1,700	460	460	1,700
	TOTAL BUILDING MAINTENANCE	182,248	192,800	132,723	181,194	189,420
426	RECYCLING					
	100-Personal Services	54,768	52,730	21,250	35,953	39,350
	200-Parts & Supplies	11,953	11,000	1,398	9,000	11,000
	232-Diesel & Gasoline Fuel	13,270	11,000	11,000	11,000	12,400
	480-Miscellaneous	7,240	3,000	40	40	3,000
	600-Capital Construction	0	10,000	5,150	5,200	0
	TOTAL RECYCLING	87,231	87,730	38,838	61,193	65,750
427	LEAF COLLECTION					
	100-Personal Services	71,626	69,120	12,782	67,020	70,700
	200-Parts and Supplies	12,312	9,000	826	10,500	9,000
	232-Veh. Diesel & Gasoline	8,231	10,000	0	10,000	12,400
	305-Outside Labor	105,736	191,500	3,296	121,500	131,500
	480-Miscellaneous	489	400	234	710	525
	700-Capital Purchase	0	0	0	0	0
	TOTAL LEAF COLLECTION	198,394	280,020	17,138	209,730	224,125
428	BASIN MAINTENANCE					
	100-Personal Services	44,764	47,000	41,447	51,000	48,000
	200-Parts & Supplies	5,232	7,000	3,730	6,500	6,000
	260-Minor Equipment	0	750	0	0	1,200
	305-Outside Labor	16,349	23,500	18,953	23,500	23,500
	700-Capital Purchase	0	0	0	0	0
	TOTAL BASIN MAINTENANCE	66,345	78,250	64,130	81,000	78,700
430	HIGHWAY MAINTENANCE					
	100-Personal Services	414,638	391,820	333,621	356,161	376,930
	150-Benefits	9,363	28,870	7,162	27,136	31,910
	200-Parts and Supplies	14,381	16,000	10,193	16,000	16,000
	210-Office/Administration	6,064	7,600	5,446	7,050	7,600
	232-Veh-Diesel & Gasoline	33,300	42,500	35,150	50,000	52,300
	245-Materials	19,464	21,000	35,308	62,671	40,000
	246-Road Signs	14,469	20,600	15,894	19,900	25,600
	251-Veh-Parts & Supplies	24,174	31,500	24,145	31,090	31,000
	252-Tires	7,404	5,000	4,443	9,000	7,000
	(Continued)					

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND - PUBLIC WORKS

DEPARTMENT - EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
	253-Veh-Licenses & Tags	0	105	0	0	105
	260-Minor Equipment	6,168	6,400	5,166	5,340	4,900
	300-Contracted Services	50,803	45,700	57,234	60,000	45,700
	305-Outside Labor	11,758	8,000	7,960	8,000	8,000
	306-Veh-Outside Repairs	2,058	7,150	1,780	7,150	7,150
	374-Repairs & Maintenance	20,094	6,800	3,193	4,260	6,800
	600-Capital Construction	0	0	0	0	0
	700-Capital Purchase	0	9,000	8,500	8,500	0
	TOTAL HIGHWAY MAINTENANCE	634,138	648,045	555,195	672,258	660,995
432	SNOW & ICE CONTROL					
	100-Personal Services	109,949	50,000	95,847	112,750	51,380
	300-Snow Removal	0	0	105,823	105,823	0
	480-Miscellaneous	1,984	2,000	1,111	1,111	1,500
	TOTAL SNOW AND ICE CONTROL	111,933	52,000	202,781	219,684	52,880
	TOTAL PUBLIC WORKS DEPARTMENT	1,280,289	1,338,845	1,010,805	1,425,059	1,271,870

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND - PUBLIC WORKS

DEPARTMENT - SUMMARY

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	09/30/11 ACTUAL	2011 PROJECTED	2012 BUDGET
100	PERSONAL SERVICES	747,186	668,170	549,110	681,884	646,080
150	BENEFITS	9,363	28,870	7,162	27,136	31,910
200	PARTS AND SUPPLIES	43,878	43,000	16,147	42,000	42,000
210	ADMINISTRATION	6,064	7,600	5,446	7,050	7,600
232	VEH.-DIESEL & GASOLINE	54,801	63,500	46,150	71,000	77,100
245	MATERIALS	19,464	21,000	35,308	62,671	40,000
246	ROAD SIGNS	14,469	20,600	15,894	19,900	25,600
251	VEH.-PARTS & SUPPLIES	24,174	31,500	24,145	31,090	31,000
252	TIRES	7,404	5,000	4,443	9,000	7,000
253	VEH.-LICENSES & TAGS	0	105	0	0	105
260	MINOR EQUIPMENT	6,493	8,900	6,127	6,301	8,600
300	CONTRACTED SERVICES	50,803	45,700	163,057	165,823	45,700
305	OUTSIDE LABOR	133,843	223,000	30,209	153,000	163,000
306	VEH - OUTSIDE REPAIRS	2,058	7,150	1,780	7,150	7,150
360	UTILITIES	71,389	75,850	50,382	69,273	70,000
374	REPAIRS & MAINTENANCE	77,385	62,800	39,950	55,760	62,300
480	MISCELLANEOUS	11,515	7,100	1,845	2,321	6,725
600	CAPITAL CONSTRUCTION	0	10,000	5,150	5,200	0
700	CAPITAL PURCHASES	0	9,000	8,500	8,500	0
	TOTAL EXPENDITURES	1,280,289	1,338,845	1,010,805	1,425,059	1,271,870

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

GENERAL FUND
TRANSFERS OUT

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
492	INTERFUND OPERATING TRANSFERS					
	060 - Police	565,287	456,011	456,011	456,011	571,918
	065 - Non-Uniformed	301,072	261,479	261,479	261,479	244,253
	SUB TOTALS	866,359	717,490	717,490	717,490	816,171
	TOTAL EXPENDITURES	866,359	717,490	717,490	717,490	816,171
492	TRANSFERS					
	090 - Capital/Special Projects	0	0	0	0	300,000
	TOTAL	0	0	0	0	300,000

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 35

LIQUID FUELS FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1/ FUND BALANCE	47,239	1,680	5,394	5,394	142,502
	<u>REVENUES:</u>					
341	INTEREST EARNINGS	82	300	35	60	100
355	STATE SHARED REVENUES					
	050-Liquid Fuels Entitlement	691,806	691,400	709,376	709,376	723,564
	051-Act 32 Entitlement	17,240	17,240	17,240	17,240	17,240
	DEPARTMENT TOTALS	709,046	708,640	726,616	726,616	740,804
	TOTAL REVENUES	709,128	708,940	726,651	726,676	740,904
	TOTAL FUNDS AVAILABLE	756,367	710,620	732,045	732,070	883,406

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 35

LIQUID FUELS FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
438	HIGHWAY MAINTENANCE					
	100- Personal Services	139,933	150,000	145,014	145,014	150,000
	161- FICA Employer's Share	10,705	11,480	11,094	11,096	11,480
	200 - Parts & Supplies	8,594	10,321	9,455	10,300	10,321
	260 - Minor Equipment	3,714	7,500	0	0	7,500
	305 - Outside Labor	170,516	67,500	(2,960)	0	67,500
	313 - Engineering Fees	39,287	25,000	9,514	22,500	34,000
	DEPARTMENT TOTALS	372,749	271,801	172,117	188,910	280,801
439	HIGHWAY/ROAD/STREET CONSTRUCTION					
	245 - Materials	68,693	82,250	145,658	145,658	82,250
	374 - Repairs and Maintenance	225,112	255,000	194	255,000	520,000
	700 - Capital Purchases	84,419	85,000	0	0	0
	DEPARTMENT TOTALS	378,224	422,250	145,852	400,658	602,250
	TOTAL EXPENDITURES	750,973	694,051	317,969	589,568	883,051
	EXCESS REVENUES OVER EXPENDITURES	(41,845)	14,889	408,682	137,108	(142,147)
	ENDING FUND BALANCE	5,394	16,569	414,076	142,502	355

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 08

SEWER FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
289	1/1 CASH BALANCE***	1,079,713	529,363	493,677	493,677	417,686
	Principal Payment -Spring & Hillside		3,140		4,710	
	ADJUSTED CASH BALANCE	1,079,713	532,503	493,677	498,387	417,686
	REVENUES:					
	INTEREST EARNINGS					
341	000-Interest Earnings	270	1,000	138	150	200
	005-Interest-Spring & Hillside	0	25	0	240	0
	DEPARTMENT TOTALS	270	1,025	138	390	200
364	SEWERAGE CHARGES					
	110-Connection Fees From Sewer Authority	9,820	75,000	23,568	76,590	100,000
	120-Residential Use Charges	3,903,356	4,312,500	3,376,339	4,320,000	4,400,000
	121-Commercial Use Charges	810,437	810,750	530,849	818,600	820,000
	122-Penalties	84,823	65,000	87,426	100,000	70,000
	123-Certification Fees	7,811	10,000	5,336	8,000	10,000
	124-Heacock Reimbursement	2,000	2,000	0	2,000	0
	DEPARTMENT TOTALS	4,818,247	5,275,250	4,023,518	5,325,190	5,400,000
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenues	347	1,520	2,771	2,650	1,490
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	22,230	2,000	19,124	19,124	10,800
	002-Workmens Compensation	3,054	6,000	3,511	3,511	2,400
	DEPARTMENT TOTALS	25,284	8,000	22,635	22,635	13,200
	TOTAL REVENUES	4,844,148	5,285,795	4,049,062	5,350,865	5,414,890
	TOTAL FUNDS AVAILABLE	5,923,861	5,818,298	4,542,739	5,849,252	5,832,576

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 08

SEWER FUND EXPENSES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
429	OPERATING EXPENSES					
	100-Personal Services	260,538	269,000	194,780	268,400	275,639
	150-Benefits	9,166	12,070	6,520	11,900	64,433
	153-Deferred Comp. Match	3,250	3,200	2,550	3,200	3,300
	156-Hospitalization	81,096	80,001	48,464	68,000	72,760
	160-FICA	23,400	20,550	18,957	20,530	21,550
	210-Office/Administration	17,501	16,000	10,669	15,300	14,900
	227-Fuels and Chemicals	5,210	6,000	4,519	6,700	7,000
	232-Diesel & Gasoline Fuel	11,148	9,000	9,158	10,500	11,500
	251-Vehicle Parts & Supplies	2,627	2,900	846	2,950	2,700
	260-Minor Equipment	2,465	2,800	2,701	3,300	2,750
	300-Contracted Services	23,148	27,500	23,333	27,200	26,480
	307-Water Consumption Data	6,525	6,700	4,884	6,500	6,600
	311-Audit Fees	2,500	2,700	0	2,700	2,700
	313-Engineering Fees	33,098	30,000	21,728	30,000	30,000
	314-Legal Fees	5,858	5,500	6,966	10,000	6,000
	318-Transmission Fees	2,951,614	3,040,000	2,397,148	3,230,000	3,500,000
	321-Telephone	7,048	7,000	5,129	7,000	7,100
	352-Casualty Insurance	42,165	42,200	30,896	42,200	44,310
	354-Worker's Compensation Insurance	17,175	21,000	10,552	15,000	14,000
	361-Electricity	99,329	112,000	64,382	95,000	96,000
	364-Water & Sewer	2,510	2,500	1,731	2,500	2,600
	375-R&M-Meters/General	6,422	2,900	7,972	7,500	2,700
	376-R&M-Manholes/Mains	37,365	65,000	32,781	55,000	60,000
	377-R&M-Pump Stations	22,411	26,000	29,751	32,000	27,000
	378-R&M-Joint Use Y.B.	59,737	60,000	47,978	55,000	58,000
	379-R&M-Computers	2,040	1,700	1,530	1,900	1,900
	480-Miscellaneous	5,810	2,800	9	2,000	1,600
	490-Sewer Auth. Admin & Capital Funds	3,922	3,300	2,252	3,300	3,300
	600-Capital Construction	0	0	2,421	2,420	2,600
	700-Capital Purchases	3,727	49,900	42,150	46,000	2,500
	DEPARTMENT TOTALS	3,748,805	3,930,221	3,032,757	4,084,000	4,371,922
471	DEBT PRINCIPAL					
	003-Principal - GOB 2006/2011	0	245,255	245,260	245,260	100,000
	DEPARTMENT TOTALS	0	245,255	245,260	245,260	100,000
472	DEBT INTEREST					
	002-Amorization Expense	7,470	8,480	0	8,480	0
	003-GOB 2006/2011	339,171	330,110	343,826	343,826	184,522
	DEPARTMENT TOTALS	346,641	338,590	343,826	352,306	184,522
480	INVESTMENTS					
	120-Investment in Authority	618,330	0	0	0	0
	TOTAL EXPENDITURES	4,713,776	4,514,066	3,621,843	4,681,566	4,656,444
	(THIS PAGE)					

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 08

SEWER FUND EXPENSES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
492	TRANSFERS					
	001-General Fund	249,996	250,000	166,664	250,000	250,000
	DEPARTMENT TOTALS	249,996	250,000	166,664	250,000	250,000
499	CAPITAL RESERVE	500,000	500,000	500,000	500,000	500,000
	TOTAL EXPENSES	5,463,772	5,264,066	4,288,507	5,431,566	5,406,444
	NET INCOME (LOSS)	(619,624)	21,729	(239,445)	(80,701)	8,446
	12/31 CASH BALANCE***	460,089	554,232	254,232	417,686	426,132

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

CAPITAL PROJECT
SEWER

FUND NO. 18

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1 FUND BALANCE	0	331,982	483,211	483,211	448,711
341	INTEREST EARNINGS 000 - Interest Earnings	4,660	1,000	3,397	4,000	4,000
392	INTERFUND TRANSFERS 008-Transfer from Sewer	500,000	500,000	500,000	500,000	500,000
	TOTAL REVENUES	504,660	501,000	503,397	504,000	504,000
	TOTAL FUNDS AVAILABLE	504,660	832,982	986,608	987,211	952,711

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

CAPITAL PROJECTS
SEWER

FUND NO. 18

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
429	MISCELLANEOUS EXPENDITURES					
	600 - Capital Projects	0	590,000	27,864	538,500	705,000
	700 - Capital Purchases	0	0	0	0	25,000
	DEPARTMENT TOTAL	0	590,000	27,864	538,500	730,000
	TOTAL EXPENDITURES	0	590,000	27,864	538,500	730,000
	EXCESS REVENUES OVER EXPENDITURES	504,660	(89,000)	475,533	(34,500)	(226,000)
	ENDING FUND BALANCE	504,660	242,982	958,744	448,711	222,711

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 05

PARK & RECREATION REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1 FUND BALANCE	265,844	205,430	237,214	237,214	220,865
301	REAL ESTATE TAXES		1.28 Mills			
	100 - Current Levy	645,543	646,000	636,073	645,950	646,000
	200 - Delinquent	6,961	6,000	8,271	10,000	6,000
	600 - Interim - Current	2,072	2,000	881	2,000	2,000
	601 - Interim - Delinquent	1,469	100	152	200	200
	DEPARTMENT TOTALS	656,045	654,100	645,377	658,150	654,200
341	INTEREST EARNINGS	160	522	76	120	200
342	RENTS & ROYALTIES					
	216 - Rent - 5 Mile Woods	15,400	20,400	12,600	16,800	18,000
	450 - Equipment Rental	39,390	31,600	16,772	32,864	33,700
	DEPARTMENT TOTALS	54,790	52,000	29,372	49,664	51,700
357	LOCAL GOV'T. GRANTS					
	100 - Bucks Society Performing Arts	0	2,800	0	2,800	2,800
367	PARKS & RECREATION					
	100 - Program Fees	114,313	133,190	93,275	133,941	134,011
	101 - Program Fees-5 Mile Woods	0	1,125	0	1,239	1,254
	200 - Sales	17,697	18,000	18,572	14,969	16,000
	DEPARTMENT TOTALS	132,010	152,315	111,847	150,149	151,265
380	MISC. REVENUES					
	000 - Misc. Revenues	7,613	800	1,112	1,112	2,000
	DEPARTMENT TOTALS	7,613	800	1,112	1,112	2,000
392	INTERFUND TRANSFERS					
	006 - Transfer From Park & Rec FIL	25,000	25,000	0	9,685	10,000
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	1,679	1,100	1,492	1,492	1,000
	002 - Workmens Compensation	3,246	2,000	3,938	3,938	2,500
	021 - Casualty Insurance Rebate	26	0	114	114	70
	022 - Workmens Comp Rebate	96	0	275	360	360
	DEPARTMENT TOTALS	5,047	3,100	5,819	5,904	3,930
	TOTAL REVENUES	880,665	890,637	793,603	877,584	876,095
	TOTAL FUNDS AVAILABLE	1,146,509	1,096,067	1,030,817	1,114,798	1,096,960

Township of Lower Makefield
2012 Annual Operating Budget

FUND NO. 05

PARK & RECREATION EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
451	PARKS & RECREATION					
	100 - Personal Services	239,612	227,117	184,464	227,243	183,985
	150 - Benefits	58,432	57,917	42,838	55,885	93,845
	153 - Deferred Comp Match	2,860	2,500	1,818	2,300	2,500
	161 - Fica Employer's Share	22,493	22,700	19,921	25,000	20,000
	191 - Uniform Allowance	519	1,450	537	1,400	1,100
	200 - Parts & Supplies	6,992	18,625	10,385	18,221	18,300
	210 - Office/Administration	2,526	4,500	2,462	4,000	4,500
	232 - Diesel & Gasoline Fuel	9,357	11,000	11,175	13,000	13,000
	247 - Programs & Events	3,150	5,350	595	4,150	4,050
	248 - Discount Tickets	16,444	18,000	14,491	14,969	16,000
	260 - Minor Equipment	4,060	6,000	676	3,050	4,000
	300 - Contracted Services	17,535	19,200	13,008	19,200	19,200
	313 - Engineering Fees	0	11,000	6,227	11,000	11,000
	314 - Legal Fees	0	1,000	0	0	1,000
	317 - Education/Training	0	500	0	0	500
	352 - Casualty Insurance	3,414	3,600	2,410	3,214	3,600
	354 - Worker's Comp. Insurance	15,219	14,000	10,903	14,000	14,000
	360 - Utilities	14,519	13,850	7,695	12,730	13,850
	374 - Repairs & Maintenance	37,778	28,455	14,488	22,993	23,375
	480 - Miscellaneous	996	0	0	0	0
	482 - Celebration Day	0	4,000	0	0	0
	540 - Contributions & Grants	11,000	10,500	6,000	10,500	10,500
	600 - Capital Construction	0	0	0	0	50,000
	700 - Capital Purchases	42,000	0	0	0	0
	DEPARTMENT TOTALS	508,906	481,264	350,093	462,855	508,305
452	MEMORIAL PARK					
	200 - Parts & Supplies	1,515	2,700	2,265	2,700	3,300
	300 - Contracted Services	0	2,575	0	575	2,575
	360 - Utilities	0	500	0	500	500
	374 - Repairs & Maintenance	0	500	0	200	200
	DEPARTMENT TOTAL	1,515	6,275	2,265	3,975	6,575
454	MACCLESFIELD PARK					
	200 - Parts & Supplies	9,345	11,750	5,298	9,584	9,450
	260 - Minor Equipment	4,717	9,000	269	5,500	5,000
	300 - Contracted Services	11,848	15,560	15,555	17,510	15,900
	360 - Utilities	53,934	40,450	26,872	51,350	49,450
	374 - Repairs & Maintenance	3,274	6,700	1,710	3,885	3,700
	DEPARTMENT TOTALS	83,118	83,460	49,704	87,829	83,500
	TOTAL EXPENDITURES (THIS PAGE)	593,539	570,999	402,062	554,659	598,380

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 05

PARK & RECREATION EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
455	OXFORD-ROELOFS					
	200 - Parts & Supplies	4,601	5,400	2,690	3,645	6,700
	260 - Minor Equipment	100	500	0	0	500
	300 - Contracted Services	1,742	3,450	1,480	2,500	2,450
	360 - Utilities	3,152	2,500	2,526	3,700	3,750
	374 - Repairs & Maintenance	6,452	775	0	175	475
	DEPARTMENT TOTALS	16,047	12,625	6,696	10,020	13,875
469	5 MILE WOODS					
	100 - Personal Services	11,985	12,000	5,837	9,000	9,500
	161 - FICA Employer's Share	0	1,038	0	1,038	1,030
	200 - Parts & Supplies	463	3,400	560	2,000	2,000
	210 - Office/Administration	94	350	27	150	200
	247 - Programs & Events	0	800	0	600	800
	260 - Minor Equipment	1,760	1,500	0	500	1,000
	300 - Contracted Services	1,463	3,500	6,022	3,700	3,700
	317 - Education/Training	0	200	0	100	200
	321 - Telephone	1,210	1,450	938	1,140	1,250
	352 - Casualty Insurance	126	575	185	250	250
	354 - Workers' Comp Insurance	895	1,700	1,759	2,344	2,400
	360 - Utilities	5,442	8,000	3,414	6,900	3,400
	374 - Repairs & Maintenance	5,146	5,000	1,905	3,000	3,000
	DEPARTMENT TOTALS	28,584	39,513	20,647	30,722	28,730
492	INTERFUND OPERATING TRANSFER					
	001 - General Fund	97,368	97,367	64,912	97,368	31,000
	020 - Debt Service	173,757	173,757	171,164	171,164	172,000
	030 - Capital Reserve	0	0	0	30,000	50,000
	DEPARTMENT TOTALS	271,125	271,124	236,076	298,532	253,000
	TOTAL EXPENDITURES (THIS PAGE)	315,756	323,262	263,419	339,274	295,605
	TOTAL EXPENDITURES	909,295	894,261	665,481	893,933	893,985
	EXCESS REVENUES OVER EXPENDITURES	(28,630)	(3,624)	128,122	(16,349)	(17,890)
	ENDING FUND BALANCE	237,214	201,806	365,336	220,865	202,975

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
PARK AND RECREATION FEE IN LIEU
REVENUES

FUND NO. 06

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1 FUND BALANCE	59,062	37,302	40,449	40,449	25,136
	REVENUES:					
341	INTEREST EARNINGS 000-Interest Earnings	22	50	10	15	10
387	CONTRIBUTIONS 060 - Developers	6,365	0	22,744	9,672	10,000
	TOTAL REVENUES	6,387	50	22,754	9,687	10,010
	TOTAL FUNDS AVAILABLE	65,449	37,352	63,203	50,136	35,146

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
PARK AND RECREATION FEE IN LIEU
FUND - EXPENDITURES

FUND NO. 06

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
492	INTERFUND OPERATING TRANSFERS OUT					
	005 - Parks and Recreation	25,000	25,000	0	25,000	10,000
	DEPARTMENT TOTALS	25,000	25,000	0	25,000	10,000
	TOTAL EXPENDITURES	25,000	25,000	0	25,000	10,000
	EXCESS REVENUES OVER EXPENDITURES	(18,613)	(24,950)	22,754	(15,313)	10
	ENDING FUND BALANCE	40,449	12,352	63,203	25,136	25,146

TOWNSHIP OF LOWER MAKEFIELD 2012 Annual Operating Budget

FUND NO. 09

COMMUNITY POOL REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
289	1/1 CASH BALANCE**	365,893	254,377	308,363	308,363	289,003
	REVENUES:					
341	INTEREST EARNINGS					
	000 - Interest Earnings	226	1,500	78	100	100
367	COMMUNITY POOL					
	100 - Membership Fees	647,525	649,790	634,240	634,680	636,405
	200 - Miscellaneous Sales	91,364	96,800	52,000	87,544	89,075
	DEPARTMENT TOTALS	738,889	746,590	686,240	722,224	725,480
370	SWIM TEAM					
	009 - Swim Team Revenues	36,035	36,000	0	0	0
	DEPARTMENT TOTALS	36,035	36,000	0	0	0
380	MISCELLANEOUS REVENUES					
	000 - Miscellaneous Revenues	3,400	130	0	0	0
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	5,831	0	5,016	5,016	1,500
	002 - Workmens Compensation	6,108	2,486	7,020	7,020	2,200
		11,939	2,486	12,036	12,036	3,700
	TOTAL REVENUES	790,489	786,706	698,354	734,360	729,280
	TOTAL FUNDS AVAILABLE	1,156,382	1,041,083	1,006,717	1,042,723	1,018,283

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 09

COMMUNITY POOL EXPENSES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
452	COMMUNITY POOL					
	100 - Personal Services	315,879	318,900	262,658	275,627	276,316
	150 - Benefits	2,063	3,000	2,687	4,350	4,500
	153 - Deferred Comp match	260	500	732	900	900
	156 - Hospitalization	37,719	56,370	19,556	23,422	36,000
	161 - FICA Employer's Share	20,614	20,000	15,863	21,000	21,200
	210 - Office/Administration	10,662	18,250	15,410	22,500	17,250
	222 - Chemicals	41,316	39,000	27,035	38,500	39,000
	249 - Other Exp. @ Pool	14,600	19,700	12,675	14,034	14,900
	260 - Minor Equipment	12,141	44,200	21,729	25,194	32,200
	300 - Contracted Services	1,555	3,400	2,334	3,834	4,500
	310 - Administrative Fees	0	4,700	0	3,700	4,700
	318 - Professional Services	0	2,000	0	1,000	1,000
	321 - Telephone	0	200	0	200	200
	352 - Casualty Insurance	11,060	12,500	8,104	10,806	11,315
	354 - Workers' Comp. Insurance	26,857	21,000	21,104	28,000	27,300
	360 - Utilities	78,129	77,860	52,476	72,746	77,860
	373 - Maint/Repairs/Facility	91,847	70,000	68,097	76,807	70,000
	376 - Maintenance/Grounds	1,247	8,400	4,756	6,047	6,400
	500 - Swim Team Expenses	5,611	5,000	0	0	0
	501 - Swim Team Expense	138	0	0	0	0
	600 - Capital Construction	2,965	20,000	17,645	18,000	15,000
	700 - Capital Purchases	4,000	10,000	7,053	7,053	17,500
	800 - Depreciation Expense	59,872	0	0	0	0
	DEPARTMENT TOTALS	738,535	754,980	559,914	653,720	678,041
492	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	99,996	100,000	66,664	100,000	28,510
	TRANSFERS TOTAL	99,996	100,000	66,664	100,000	28,510
	TOTAL EXPENSES	838,531	854,980	626,578	753,720	706,551
	NET INCOME (LOSS)	(48,042)	(68,274)	71,776	(19,360)	22,729
	12/31 CASH BALANCE	317,851	186,103	380,139	289,003	311,732

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 15

GOLF COURSE FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	8/31/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
100	1/1 CASH BALANCE	970,023	762,700	742,424	742,424	622,843
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	0	0	0	0	0
367	GOLF PARTICIPATION FEES					
	100-Greens Fees	1,446,881	1,508,832	971,413	1,264,260	1,303,500
	110-Practice Range Revenue	173,006	179,550	119,389	149,165	159,500
	120-Cart Revenue	415,500	474,277	305,437	412,160	415,800
	130-Clothing	42,327	40,537	22,707	39,037	33,700
	131-Accessories	7,463	22,802	15,307	19,123	17,300
	132-Balls/Gloves	43,599	34,191	32,553	42,535	41,500
	133-Clubs	20,121	21,619	21,189	27,381	27,100
	134-Bags/Other Merchandise	22,800	25,628	23,153	29,292	29,900
	135-Lessons - Junior Camp	4,879	4,500	7,303	7,303	7,450
	136-Club Rental	3,379	3,200	2,759	3,620	3,450
	138-Handicap Fee	18,658	15,341	10,508	10,598	10,600
	139-Other Revenue	5,023	13,021	10,265	11,731	12,300
	140-Food	239,864	230,627	168,682	244,236	260,400
	141-Beverage	64,745	78,751	45,480	61,952	66,400
	142-Beer	122,982	143,745	90,457	129,038	127,300
	143-Liquor	41,195	39,156	29,519	45,257	38,300
	144-Wine	9,887	18,371	6,895	11,338	9,900
	147-Other Revenue	703	0	2,938	3,000	0
	192-Interest Income	9,340	0	28	33	0
	195-Other G & A Revenue	4,480	0	4,546	4,546	0
	DEPARTMENT TOTALS	2,696,832	2,854,148	1,890,528	2,515,605	2,564,400
	TOTAL REVENUES	2,696,832	2,854,148	1,890,528	2,515,605	2,564,400
	TOTAL FUNDS AVAILABLE	3,666,855	3,616,848	2,632,952	3,258,029	3,187,243

**LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget**

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	8/31/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
453	GOLF COURSE					
	800-Depreciation Expense	313,070	0	0	0	0
462	COURSE & GROUNDS					
	100-Course & Grounds Salaried	95,244	110,100	74,539	112,407	112,279
	101-Course & Grounds Hourly	156,312	203,212	129,003	180,462	184,867
	150-Benefits	5,549	8,640	7,470	10,283	9,400
	161-FICA	19,719	21,929	14,966	21,531	22,732
	162-Unemployment Compensation Tax	5,761	0	4,519	5,456	5,705
	191-Laundry - Uniforms	5,249	3,200	3,908	4,399	3,725
	200-Supplies	3,115	7,000	2,390	8,410	8,900
	222-Chemicals	52,280	90,695	48,071	53,861	57,500
	223-Fertilizer	32,150	44,125	30,015	38,495	41,500
	224-Seeds/Trees Expenses	5,175	8,800	2,484	2,485	6,000
	232-Gas/Oil	20,790	30,000	16,831	26,807	28,000
	260-Small Tools	1,069	2,500	727	727	1,200
	300-Outside Services	7,243	14,500	8,373	14,873	5,500
	317-Education & Training	270	1,650	405	1,155	1,100
	321-Telephone and fax	616	0	0	0	0
	322-Aquatic Weed Management	2,475	0	2,500	2,500	2,500
	323-Irrigation	18,871	6,700	8,426	12,105	8,750
	324-Port-O-Lets	3,301	2,635	1,887	3,546	2,610
	326-Sand/Top Dressing	11,626	12,250	2,106	4,308	5,100
	329-Course & Grounds Travel	0	1,500	749	1,642	1,500
	335-Tournament Expenses	438	0	0	0	0
	354-Worker's Compensation	9,277	0	5,451	8,354	8,700
	362-Utilities - Pump House	27,017	21,100	10,814	16,098	23,150
	363-Water	55,850	47,000	20,980	23,323	46,150
	364-Utilities - Maintenance Building	96	0	3,425	3,436	4,800
	371-Equipment Rental	889	1,850	929	2,271	2,050
	373-Building Management	1,477	1,900	1,129	1,631	1,500
	374-Repairs & Maintenance	34,539	32,000	18,142	27,612	25,500
	376-Landscape Expenses	6,765	7,000	0	2,000	3,000
	420-Subscriptions	1,145	1,500	361	400	321
	480-Course & Grounds Miscellaneous	5,730	0	881	881	0
	481-Other Course & Ground Expense	0	0	27	1,249	1,400
	DEPARTMENT TOTALS	590,038	681,786	421,508	592,707	625,439
463	PRACTICE RANGE					
	100-Practice Range - Salaried	5,000	0	0	0	0
	200-Supplies	3,593	14,300	5,280	5,510	9,000
	201-Range Balls	10,260	0	0	0	0
	202-Range Mats	1,423	0	0	0	0
	DEPARTMENT TOTALS	20,276	14,300	5,280	5,510	9,000
	TOTAL EXPENDITURES (THIS PAGE)	923,384	696,086	426,788	598,217	634,439

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	8/31/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
464	CARTS					
	101-Carts - Hourly	79,196	68,330	55,699	76,867	66,942
	161-FICA	5,955	0	4,141	5,758	5,121
	162-Unemployment Compensation Tax	3,283	0	2,111	3,045	2,919
	200-Supplies	1,595	6,000	31	2,246	2,750
	260-Minor Equipment	870	0	315	315	350
	374-Repairs & Maintenance	1,361	0	2,759	2,759	1,500
	380-Cart Lease	69,291	69,300	46,194	69,291	69,290
	DEPARTMENT TOTALS	161,551	143,630	111,250	160,281	148,872
465	PRO SHOP					
	100-Pro Shop - Salaried	56,481	60,504	50,404	73,768	77,000
	101-Pro Shop - Hourly	24,251	34,277	20,070	27,272	24,124
	150-Benefits	4,371	12,000	3,751	3,940	2,900
	161-FICA	8,777	16,158	7,784	11,207	11,747
	162-Unemployment Compensation Tax	2,092	0	1,868	2,325	2,526
	180-Cost of Goods Sold - Merchandise	96,006	104,238	84,313	108,948	104,650
	191-Laundry - Uniforms	3,485	2,000	2,655	2,734	4,000
	200-Supplies	2,281	125	764	764	700
	203-Score Cards	4,624	4,100	1,908	1,908	2,500
	211-Handicap Expenses	6,089	4,000	6,961	8,161	7,300
	317-Education & Training	400	1,050	858	959	1,050
	354-Worker's Compensation	4,713	0	3,933	6,029	6,300
	374-Repairs & Maintenance	685	0	0	3,358	1,750
	400-Over/Short	167	0	(318)	(500)	0
	419-Golf Club Rental Expense	4,855	0	0	0	1,200
	420-Dues and Subscriptions	110	2,100	485	485	475
	481-Other Pro Shop Expenses	3,213	1,950	5,739	6,000	6,500
	DEPARTMENT TOTALS	222,600	242,502	191,175	257,358	254,722
466	FOOD & BEVERAGE					
	100-Food & Beverage - Salaried	90,917	72,616	45,868	71,725	76,332
	101-Food & Beverage - Hourly	45,533	59,858	62,677	85,715	80,622
	150-Benefits	5,210	1,800	1,325	1,799	2,900
	161-FICA	12,158	9,782	10,434	15,169	12,007
	162-Unemployment Compensation Tax	3,771	0	4,526	6,635	4,132
	180-Cost of Goods Sold - Food	100,036	87,638	79,841	113,742	114,576
	181-Cost of Goods Sold - Beverage	21,391	22,050	11,997	16,730	18,592
	182-Cost of Goods Sold - Beer	35,910	38,811	30,046	39,561	44,555
	183-Cost of Goods Sold - Liquor	15,421	12,530	12,853	17,838	14,554
	184-Cost of Goods Sold - Wine	3,831	7,031	3,240	4,948	3,960
	191-Laundry - Uniforms	1,215	1,500	1,432	1,959	1,850
	192-Laundry - Linens	4,710	7,350	3,902	6,051	4,500
	200-Bar Supplies	54	0	116	123	400
	201-China/Glass/Silver	1,398	4,000	1,800	2,100	1,450
	202-Cleaning Supplies	1,108	1,500	1,509	2,305	1,200
	203-Dining Room Supplies	481	0	0	0	0
	TOTAL EXPENDITURES (THIS PAGE)	727,295	712,598	573,991	804,039	785,224

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	8/31/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
cont.	204-Kitchen Supplies	1,519	1,500	5,029	5,958	6,550
	205-Paper Supplies	12,673	11,000	7,859	10,303	11,450
	206-Miscellaneous Supplies	0	2,300	0	0	0
	209-Flowers/Decorations	0	900	137	437	300
	215-Licenses & Permits	540	1,750	2,115	2,715	3,250
	225-Meals & Entertainment	0	1,500	375	615	1,300
	300-Outside Services	808	0	666	666	500
	317-Education & Training	0	1,000	1,063	1,063	950
	354-Worker's Compensation	3,819	0	2,300	3,527	3,900
	371-Equipment Rental	428	0	1,357	1,357	500
	374-Repairs & Maintenance	4,240	2,500	1,879	2,721	3,200
	381-Other Food & Beverage Expenses	0	200	2,242	4,747	4,650
	400-Over/Short	344	0	213	338	0
	DEPARTMENT TOTALS	367,515	349,116	296,801	420,847	418,180
467	Marketing					
	100-Marketing - Salaried	4,731	0	0	0	0
	161-FICA	404	0	0	0	0
	162-Unemployment Compensation	238	0	0	0	0
	340-Advertising	11,396	34,500	20,274	24,844	26,200
	346-Cyber Golf	0	0	3,050	3,050	3,000
	347-Collateral	13,972	9,050	437	2,312	0
	DEPARTMENT TOTALS	30,741	43,550	23,761	30,206	29,200
468	General & Administrative					
	100-General & Administrative - Salaried	126,725	121,324	77,841	113,868	118,417
	101-General & Administrative - Hourly	0	8,580	(3,811)	0	0
	150-Benefits	4,650	8,400	2,195	3,208	3,700
	161-FICA	7,012	9,096	5,073	7,449	7,682
	162-Unemployment Compensation Tax	1,057	0	815	1,001	1,209
	191-Laundry - Uniforms	1,801	0	0	0	0
	192-Staff Uniforms	940	0	475	475	500
	202-Cleaning Supplies	95	0	489	563	700
	207-Bathroom Supplies	2,187	4,590	2,759	3,787	3,700
	210-Office Supplies	10,719	4,800	4,801	6,301	6,500
	215-Taxes, Licenses & Permits	0	0	(196)	(261)	0
	225-Meals & Entertainment	200	0	825	825	0
	300-Outside Services	6,215	6,000	6,068	6,068	10,600
	312-Management Fees	93,500	96,000	64,000	96,000	90,000
	314-Legal Fees	8,582	0	0	0	0
	317-Education & Training	1,355	500	282	282	400
	321-Telephone	8,110	6,400	5,275	7,613	6,965
	325-Postage/Messenger	970	1,545	690	1,240	1,100
	329-Travel	6,339	3,400	2,722	4,032	3,000
	338-Credit Card Charges	43,168	43,313	30,798	41,847	43,450
	TOTAL EXPENDITURES (THIS PAGE)	378,737	380,148	250,097	358,951	363,673

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	8/31/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
cont.						
	339-Bank Charges	119	0	0	0	0
	340-Advertising & Promotion	571	0	0	0	0
	341-Printing/Reproduction	1,837	0	4,165	4,283	4,600
	342-Employee Procurement	214	700	507	1,068	1,700
	343-Data Processing Expenses	6,130	6,700	10,618	12,863	10,100
	354-Worker's Compensation	3,902	0	2,440	3,643	3,900
	360-Utilities - Clubhouse	41,675	53,300	34,810	53,948	56,000
	361-Water	6,961	4,400	5,579	5,579	5,800
	362-Cable TV	2,105	1,200	1,643	2,119	2,180
	371-Equipment Rental	0	500	176	500	0
	372-Security	1,260	900	1,242	1,542	1,575
	374-Repairs & Maintenance	7,249	0	0	0	0
	375-Clubhouse Maintenance	19,165	4,500	9,470	15,772	17,100
	376-Equipment Maintenance	459	0	0	0	0
	420-Dues & Subscriptions	4,168	100	2,977	3,078	3,450
	440-Incentive	(6,234)	0	0	0	0
	480-Miscellaneous	1,245	500	2,939	2,939	1,200
	540-Contributions	200	100	0	0	0
	700-Capital Purchases	46,575	216,000	43,665	128,030	126,000
	DEPARTMENT TOTALS	461,226	602,848	321,332	529,662	531,528
471	Debt Principal					
	000-Debt Principal 2010 (2005)	420,000	380,000	380,000	380,000	385,000
472	Debt Interest					
	002-Debt Interest - D.V.R.F.A.	208,420	243,246	51,778	78,000	100,000
	003-Debt Interest - GOB 2010 (2005)	130,319	243,246	91,609	180,615	158,000
	004-Amortization Expense	20,014	0	0	0	0
	DEPARTMENT TOTALS	358,753	486,492	143,387	258,615	258,000
	TOTAL EXPENDITURES	2,945,770	2,944,224	1,894,494	2,635,186	2,659,941
	EXCESS REVENUES OVER EXPENDITURES	(248,938)	(90,076)	(3,966)	(119,581)	(95,541)
	ENDING FUND BALANCE	721,085	672,624	738,458	622,843	527,302

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
STREET LIGHT FUND
REVENUES

FUND NO. 02

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1 FUND BALANCE	7,888	8,629	7,101	7,101	3,066
341	INTEREST EARNINGS 000-Interest Earnings	7	20	3	4	20
383	LIGHT ASSESSMENTS 300-Current Assessment	35,815	33,938	33,427	35,215	35,215
	TOTAL REVENUES	35,822	33,958	33,430	35,219	35,235
	TOTAL FUNDS AVAILABLE	43,710	42,587	40,531	42,320	38,301

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

**STREET LIGHT FUND
EXPENDITURES**

FUND NO. 02

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
434	STREET LIGHTING					
	361-Electricity	32,463	34,399	23,069	35,104	37,912
	374-Repairs & Maintenance	4,146	4,150	4,415	4,150	4,150
	TOTAL EXPENDITURES	36,609	38,549	27,484	39,254	42,062
	EXCESS REVENUES OVER EXPENDITURES	(787)	(4,591)	5,946	(4,035)	(6,827)
	ENDING FUND BALANCE	7,101	4,038	13,047	3,066	(3,761)

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

FIRE PROTECTION FUND

REVENUES

FUND NO. 03

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1 FUND BALANCE	45,485	60,604	75,480	75,480	109,026
	REVENUES:					
301	REAL ESTATE TAXES	.90 Mills				
	100-Current Levy	453,898	446,440	447,238	449,800	449,740
	200-Delinquent	4,810	1,710	4,649	4,774	1,710
	600-Interim-Current	1,067	800	454	454	600
	601-Interim-Delinquent	570	10	59	60	15
	DEPARTMENT TOTALS	460,345	448,960	452,400	455,088	452,065
341	INTEREST EARNINGS					
	000-Interest Earnings	45	125	19	25	125
355	STATE SHARED REVS.					
	130-For. Fire Ins. Prem. Tax	393,322	332,320	0	572,527	332,320
362	FIRE INSPECTION FEE					
	201-Special Fire Protection Fees	27,430	24,600	26,350	26,350	24,900
395	REBATES FROM PRIOR YEAR					
	002 -Workmens Compensation	611	0	702	702	0
	DEPARTMENT TOTALS	611	0	702	702	0
	TOTAL REVENUES	881,753	806,005	479,471	1,054,692	809,410
	TOTAL FUNDS AVAILABLE	927,238	866,609	554,951	1,130,172	918,436

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FIRE PROTECTION FUND
EXPENDITURES

FUND NO. 03

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011	2011 PROJECTED	2012 BUDGET
411	FIRE PROTECTION					
	100-Personal Services	26,367	30,264	13,341	15,062	14,952
	161-FICA Employers Share	708	1,151	538	1,152	1,488
	210-Office/Administration	109	210	105	195	210
	300-Contracted Services	6,000	0	10,800	14,400	14,400
	354-Worker's Comp Ins.	2,686	2,873	2,110	2,814	2,955
	530-Contr.-Yardley-Makefield	333,000	333,000	333,000	333,000	333,000
	533-Y-M Relief Assn.	381,522	326,320	0	555,351	326,320
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	11,800	10,205	0	17,176	10,205
	DEPARTMENT TOTAL	768,192	710,023	365,894	945,150	709,530
471	DEBT PRINCIPAL					
	000-GOB 2006	19,370	19,743	19,740	19,743	20,488
472	DEBT INTEREST					
	000-GOB 2006	27,260	26,573	13,376	26,573	25,862
492	INTERFUND OPERATING TRANSFERS					
	020-Debt Service Fund	36,936	29,680	29,680	29,680	29,680
	TOTAL EXPENDITURES	851,758	786,019	428,690	1,021,146	785,560
	EXCESS REVENUES OVER EXPENDITURES	29,995	19,986	50,781	33,546	23,850
	ENDING FUND BALANCE	75,480	80,590	126,261	109,026	132,876

**LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget**

FUND NO. 04

HYDRANT FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1 FUND BALANCE	22,658	12,294	15,388	15,388	8,736
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES	.29 Mills				
	100-Current Levy	137,903	136,875	135,712	137,018	136,875
	200-Delinquent	1,471	1,115	3,449	3,449	1,335
	600-Interim-Current	481	50	205	205	100
	601-Interim-Delinquent	329	15	34	36	15
	DEPARTMENT TOTALS	140,184	138,055	139,400	140,708	138,325
341	INTEREST EARNINGS					
	000-Interest Earnings	18	20	5	6	20
	TOTAL REVENUES	140,202	138,075	139,405	140,714	138,345
	TOTAL FUNDS AVAILABLE	162,860	150,369	154,793	156,102	147,081

**LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget**

FUND NO. 04

HYDRANT FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
449	HYDRANT SERVICES					
	100-Personal Services	250	250	250	250	250
	366-PA American Water Fees	140,219	147,565	105,076	140,113	140,500
	367-Morrisville Water Fees	7,003	7,353	7,003	7,003	7,353
	TOTAL EXPENDITURES	147,472	155,168	112,329	147,366	148,103
	EXCESS REVENUES OVER EXPENDITURES	(7,270)	(17,093)	27,076	(6,652)	(9,758)
	ENDING FUND BALANCE	15,388	(4,799)	42,464	8,736	(1,022)

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
LIBRARY FUND REVENUES

FUND NO. 07

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1 FUND BALANCE	88,186	88,212	88,224	88,224	88,249
	REVENUES:					
341	INTEREST EARNINGS					
	000-Interest Earnings	38	100	22	25	25
	TOTAL REVENUES	38	100	22	25	25
	TOTAL FUNDS AVAILABLE	88,224	88,312	88,246	88,249	88,274

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
LIBRARY FUND EXPENDITURES

FUND NO. 07

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	38	100	22	25	25
	ENDING FUND BALANCE	88,224	88,312	88,246	88,249	88,274

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 11

TRAFFIC IMPACT FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	I/I FUND BALANCE	491,439	466,741	446,370	446,370	431,008
341	INTEREST EARNINGS 000 - Interest Earnings	210	400	114	140	200
387	CONTRIBUTIONS 519 - Dev. Contr. Service Area 2	2,988	7,500	9,498	9,498	7,500
	TOTAL REVENUES	3,198	7,900	9,612	9,638	7,700
	TOTAL FUNDS AVAILABLE	494,637	474,641	455,982	456,008	438,708

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 11

TRAFFIC IMPACT FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
439	HIGHWAY CONSTRUCTION					
	619 - Service Area #2 Construction	48,267	25,000	13,601	25,000	25,000
	DEPARTMENT TOTALS	48,267	25,000	13,601	25,000	25,000
	TOTAL EXPENDITURES	48,267	25,000	13,601	25,000	25,000
	EXCESS REVENUES OVER EXPENDITURES	(45,069)	(17,100)	(3,989)	(15,362)	(17,300)
	ENDING FUND BALANCE	446,370	449,641	442,381	431,008	413,708

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 19

SPECIAL PROJECTS FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	I/I FUND BALANCE	663,592	466,445	559,260	559,260	648,050
341	INTEREST EARNINGS					
	000 - Interest Earnings	237	400	146	160	200
351	FEDERAL GRANTS					
	029 - FEMA-Elevation Grant	68,965	0	7,614	7,614	0
	083 - FEMA	0	0	7,316	7,316	0
	090 - FEMA - 2011	0	0	0	0	350,000
	095 - DRJTBC Bike Path Grant	0	0	0	145,000	0
	DEPARTMENT TOTAL	68,965	0	14,930	159,930	350,000
387	CONTRIBUTIONS					
	191 - Offsite Traffic Improvements	17,500	0	68,328	68,328	40,000
	TOTAL REVENUES	86,702	400	83,404	228,418	390,200
	TOTAL FUNDS AVAILABLE	750,294	466,845	642,664	787,678	1,038,250

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 19

SPECIAL PROJECTS FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
492	INTERFUND TRANSFERS OUT					
	020-Debt Service	30,009	30,009	30,009	30,009	30,009
	DEPARTMENT TOTAL	30,009	30,009	30,009	30,009	30,009
600	CAPITAL CONSTRUCTION					
	657-Storm Water Management Projects	12,517	55,000	510	37,500	0
	665-PEMA Elevation Construction	0	0	0	0	350,000
	715-PEMA Elevation Grant Professional	65,921	0	20,372	23,166	0
	738-Lindhurst Rd. - Traffic Calming-Phase I	2,460	0	0	0	0
	746-Black Rock Rd. Bike/Pedestrian Project	80,127	0	44,753	48,953	0
	DEPARTMENT TOTAL	161,025	55,000	65,635	109,619	350,000
	TOTAL EXPENDITURES	191,034	85,009	95,644	139,628	380,009
	EXCESS REVENUES OVER EXPENDITURES	(104,332)	(84,609)	(12,240)	88,790	10,191
	ENDING FUND BALANCE	559,260	381,836	547,020	648,050	658,241

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 20

DEBT SERVICE FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1 FUND BALANCE	(41,402)	200,909	212,411	212,411	749,127
	PREPAID EXPENSES	0	0	0	0	
	ACCOUNTS RECEIVABLE	0	0	0	0	
	CASH	(41,402)	200,909	0	212,411	749,127
		(41,402)	200,909	212,411	212,411	749,127
301	REAL ESTATE TAXES	2.65 Mills	1.90 Mills			
	100 - Current	1,336,476	995,000	944,172	985,000	985,000
	200 - Delinquent	14,124	6,530	12,318	12,318	11,000
	600 - Interim	5,526	580	2,350	2,350	2,000
	601 - Interim - Delinquent	3,141	112	325	500	5,000
	DEPARTMENT TOTALS	1,359,267	1,002,222	959,165	1,000,168	1,003,000
341	INTEREST EARNINGS					
	000 - Interest Earnings	377	1,255	165	186	250
	DEPARTMENT TOTALS	377	1,255	165	186	250
380	MISCELLANEOUS REVENUE					
	000 - Miscellaneous Revenue	0	0	1,720	1,720	0
	003 - Sale of Elm Lowne	0	0	425,000	425,000	0
	DEPARTMENT TOTALS	0	0	426,720	426,720	0
392	INTERFUND OPERATING TRANSFERS					
	003 - Fire Protection Fund	36,936	38,044	29,680	29,680	29,680
	005 - Park & Recreation	173,757	173,757	171,164	173,757	173,757
	019 - Street Projects	30,009	30,009	30,009	30,009	30,009
	DEPARTMENT TOTALS	240,702	241,810	230,853	233,446	233,446
393	NOTE PROCEEDS					
	120-Bond Proceeds	10,870,472	0	0	0	0
	DEPARTMENT TOTALS	10,870,472	0	0	0	0
	TOTAL REVENUES	12,470,818	1,245,287	1,616,903	1,660,520	1,236,696
	TOTAL FUNDS AVAILABLE	12,429,416	1,446,196	1,616,903	1,872,931	1,985,823

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

FUND NO. 20

DEBT SERVICE FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
471	DEBT PRINCIPAL					
	000 - Principal	11,730,896	550,000	0	620,000	630,000
	001 - Principal - Rescue Squad	42,654	44,536	33,136	44,536	46,652
	002 - Principal - DVRFA Loan #1	0	0	60,000	60,000	65,000
	004 - Principal - PEMA	9,378	9,567	7,156	9,567	9,761
	005 - Principal - D.V.R.F.A. 2004	96,000	100,000	100,000	100,000	104,000
	DEPARTMENT TOTAL	11,878,928	704,103	200,292	834,103	855,413
472	DEBT INTEREST					
	000 - Interest	232,531	132,000	63,400	126,800	114,400
	001 - Interest - Rescue Squad	7,933	6,051	4,804	6,051	3,934
	003 - Interest - D.V.R.F.A. #2	152,068	200,183	66,884	127,884	120,000
	004 - Interest - PEMA	1,764	1,575	1,200	1,575	1,381
	005 - Interest - D.V.R.F.A. 2004	25,002	94,631	17,343	25,661	65,844
	200 - Debt Service Defeasance	0	0	0	0	380,000
	DEPARTMENT TOTAL	419,298	434,440	153,631	287,971	685,559
475	FISCAL AGENT'S FEES					
	000 - Trustee Fees	0	1,730	0	1,730	1,980
492	INTERFUND TRANSFER					
	020 - Transfer to General Fund	0	0	0	0	38,760
	TOTAL EXPENDITURES	12,298,226	1,140,273	353,923	1,123,804	1,581,712
	EXCESS REVENUES OVER EXPENDITURES	172,592	105,014	1,262,980	536,716	(345,016)
	ENDING FUND BALANCE	131,190	305,923	1,262,980	749,127	404,111

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

CAPITAL RESERVE FUND

REVENUES

FUND NO. 30

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1 FUND BALANCE	1,163,396	626,769	465,066	465,066	324,936
	Deferred Revenue	0	0			
	Accounts Payable	0	0			
	Accounts Receivable	0	0			
	Cash Total	1,163,396	626,769	465,066	465,066	324,936
341	INTEREST EARNINGS					
	000-Interest Earnings	479	1,000	199	200	300
342	RENT					
	200-Rent - YMEU	25,000	25,000	0	25,000	25,000
354	STATE GRANTS					
	040-LED Lighting Project	125,000	125,000	97,924	97,924	0
	050-RACP Grant Award	0	1,000,000	0	0	1,000,000
	060-PECO Grant	0	0	32,549	32,549	0
	DEPARTMENT TOTALS	125,000	1,125,000	130,473	130,473	1,000,000
380	MISCELLANEOUS REVENUE					
	003-Sale of Elm Lowne	0	0	254,610	254,610	0
392	INTERFUND OPERATING TRANSFERS					
	005-Park & Recreation	0	0	0	30,000	50,000
	TOTAL REVENUES	150,479	1,151,000	385,282	440,283	1,075,300
	TOTAL FUNDS AVAILABLE	1,313,875	1,777,769	850,348	905,349	1,400,236

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

CAPITAL RESERVE FUND

EXPENDITURES

FUND NO. 30

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
460	PROJECTS					
	701-RACP Project Construction, Phase I	0	1,000,000	2,500	0	1,000,000
	702-RACP Professional Services	0	0	4,885	30,000	50,000
	715-Memorial Park-Engineering & Phase I	6,014	0	16,483	16,500	0
	723-LED Lighting Project	0	150,000	65,913	65,913	0
	DEPARTMENT TOTALS	6,014	1,150,000	89,781	112,413	1,050,000
480	MISC. EXPENDITURES					
	600-Capital Projects	134,202	80,000	50,140	70,000	39,500
	601-Capital Construction - Roads	0	0	0	250,000	0
	700-Capital Purchases-Gen Fund	373,593	145,000	142,168	148,000	105,000
	DEPARTMENT TOTALS	507,795	225,000	192,308	468,000	144,500
492	INTERFUND TRANSFERS					
	001-Transfer to General Fund	335,000	0	0	0	0
	DEPARTMENT TOTALS	335,000	0	0	0	0
	TOTAL EXPENDITURES	848,809	1,375,000	282,089	580,413	1,194,500
	EXCESS REVENUES OVER EXPENDITURES	(698,330)	(224,000)	103,193	(140,130)	(119,200)
	ENDING CASH BALANCE	465,066	402,769	568,259	324,936	205,736

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 40

MEMORIAL FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	<u>1/1 FUND BALANCE</u>	247,866	134,994	188,987	188,987	106,386
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	104	0	42	50	40
380	MISCELLANEOUS REVENUE					
	000-Miscellaneous Revenue	0	0	1,350	0	0
387	CONTRIBUTIONS--PRIVATE SOURCES					
	000-Contributions--private sources	41,682	0	4,025	4,025	5,000
	TOTAL REVENUES	41,786	0	5,417	4,075	5,040
	TOTAL FUNDS AVAILABLE	289,652	134,994	194,404	193,062	111,426

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 40

MEMORIAL FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
459	MEMORIAL CONSTRUCTION FUND					
	210-Office/Administration	242	0	421	500	500
	300-Contracted Services	21,593	27,000	20,479	30,215	31,000
	313- Architect & Engineering	562	1,000	0	0	1,000
	340- Advertising and Printing	11,675	0	1,050	3,050	3,100
	366-Utilities - Water	11,756	13,000	12,877	14,400	14,500
	374-Repairs and Maintenance	22,615	10,000	10,421	14,461	10,000
	480-Miscellaneous Expense	100	3,500	819	2,150	3,500
	481- 9-11 Events	25,822	30,000	5,092	13,000	2,000
	767- Utilities - PECO	6,300	10,780	4,677	8,900	10,000
	DEPARTMENT TOTAL	100,665	95,280	55,836	86,676	75,600
	TOTAL EXPENDITURES	100,665	95,280	55,836	86,676	75,600
	EXCESS REVENUES OVER EXPENDITURES	(58,879)	(95,280)	(50,419)	(82,601)	(70,560)
	ENDING FUND BALANCE	188,987	39,714	138,568	106,386	35,826

**TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget**

**AMBULANCE/RESCUE SQUAD
FUND REVENUES**

FUND NO. 50

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
279	1/1 FUND BALANCE	26,467	25,310	27,366	27,366	31,948
	<u>REVENUES:</u>					
301	<u>REAL ESTATE TAXES</u>	.25 Mills				
	100-Current	126,083	124,650	124,233	125,651	124,650
	200-Delinquent	1,256	500	3,373	3,373	500
	600-Interim-Current	398	50	169	169	100
	601-Interim-Delinquent	291	0	30	31	0
	DEPARTMENT TOTALS	128,028	125,200	127,805	129,224	125,250
341	INTEREST EARNINGS					
	000-Interest Earnings	15	200	7	8	130
	TOTAL REVENUES	128,043	125,400	127,812	129,232	125,380
	TOTAL FUNDS AVAILABLE	154,510	150,710	155,178	156,598	157,328

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
AMBULANCE/RESCUE SQUAD
FUND EXPENDITURES

FUND NO. 50

DEPT.	ACCOUNT	2010 ACTUAL	2011 BUDGET	9/30/2011 ACTUAL	2011 PROJECTED	2012 BUDGET
412	AMBULANCE/RESCUE					
	480-Miscellaneous Expenses	2,494	1,000	0	0	1,000
	500-Contributions	124,650	124,650	124,650	124,650	124,650
	TOTAL EXPENDITURES	127,144	125,650	124,650	124,650	125,650
	EXCESS REVENUES OVER EXPENDITURES	899	(250)	3,162	4,582	(270)
	ENDING FUND BALANCE	27,366	25,060	30,528	31,948	31,678