

2013
MID YEAR
REPORT

LOWER MAKEFIELD TOWNSHIP
GENERAL FUND 2012 SUMMARY

DEPARTMENT		2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
BEGINNING FUND BALANCE		916,211	867,254	1,123,463	1,545,215	1,874,030
REVENUES						
301	REAL ESTATE TAXES	5,601,812	5,529,000	5,559,050	5,568,750	5,324,385
310	LOCAL ACT 511 TAXES	1,025,646	1,247,500	1,151,297	1,249,600	731,082
321	LICENSES AND PERMITS	665,261	635,310	680,199	664,675	183,691
322	PERMITS/NON-BUS. LIC	4,415	4,000	10,545	19,000	4,345
331	FINES AND FORFEITS	119,563	132,500	114,857	117,000	42,665
341	INTEREST EARNINGS	9,735	1,000	6,457	5,000	992
342	RENTS AND ROYALTIES	298,983	306,460	312,450	326,460	176,138
351	FEDERAL GRANTS	50,000	27,350	25,000	3,500	0
354	STATE GRANTS	170,228	54,616	149,908	55,127	131,405
355	STATE SHARED REVENUES	617,729	390,600	409,360	403,316	0
361	CHARGES FOR SERVICES	491,281	560,050	663,297	628,925	297,620
380	MISCELLANEOUS REVENUES	138,872	35,200	94,938	55,000	28,847
383	LEAF ASSESSMENTS	448,557	442,000	451,318	447,500	435,920
387	CONTRIBUTIONS-PRIVATE SOURCES	7,939	2,100	2,844	3,100	100
391	SALE OF FIXED ASSETS	0	0	2,225	2,500	0
392	INTERFUND OPERATING TRANSFERS	447,360	412,728	412,728	408,405	191,701
395	REBATE FROM PRIOR YEAR	130,080	59,000	149,413	94,000	23,373
TOTAL REVENUES		10,227,461	9,839,414	10,195,886	10,051,858	7,572,264
EXPENDITURES						
400	CENTRAL GOVERNMENT	624,386	576,475	555,309	549,950	238,011
401	GENERAL EXPENDITURES	2,026,159	2,211,570	2,041,385	2,171,242	1,020,379
402	FINANCE	164,796	201,790	176,891	196,190	93,502
403	TAX COLLECTION	20,999	21,035	20,938	21,135	20,101
404	ELM LOWNE	7,786	0	1,512	0	0
407	INFORMATION TECHNOLOGY	58,489	63,560	58,496	59,000	33,760
410	POLICE	4,080,662	4,200,560	4,158,420	4,447,210	2,103,856
414	PLANNING AND ZONING	469,953	460,975	540,706	451,293	264,414
	PUBLIC WORKS	1,567,379	1,271,870	1,299,493	1,327,803	667,015
492	RETIREMENT TRANSFERS	717,490	816,171	816,171	822,836	0
TOTAL EXPENDITURES		9,738,099	9,824,006	9,669,321	10,046,659	4,441,038
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES		489,362	15,408	526,565	5,199	3,131,226
492	INTERFUND TRANSFERS	0	300,000	525,000	175,000	0
ENDING FUND BALANCE (DEFICIT)		1,405,573	582,662	1,125,028	1,375,414	5,005,256

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

FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	1,123,463	1,545,215	1,615,002	1,297,290	1,874,030
301	REAL ESTATE TAXES					
	100-Current Levy	5,284,499	5,273,000	5,269,458	5,273,000	5,145,104
	200-Delinquent	66,775	50,000	53,769	60,000	25,834
	600-Interim-Current	12,348	5,000	10,575	5,000	9,002
	601-Interim-Delinquent	709	1,000	1,075	750	788
	602-Local Service Tax	237,481	200,000	224,173	230,000	143,657
	DEPARTMENT TOTAL	5,601,812	5,529,000	5,559,050	5,568,750	5,324,385
310	LOCAL TAX ACT 511 TAX					
	010-Per Capita-Current Levy	197,914	196,000	190,620	196,000	192,304
	015-Renters	7,176	4,500	13,068	7,100	6,232
	030-Per Capita-Delinquent	1,880	2,000	121	1,500	88
	100-Real Estate Transfer	783,853	1,045,000	947,488	1,045,000	532,458
	900-Act 319 & 515 Taxes	34,823	0	0	0	0
	DEPARTMENT TOTAL	1,025,646	1,247,500	1,151,297	1,249,600	731,082
321	LICENSES AND PERMITS					
	300-Lic. & Permits-Police	4,200	4,200	3,850	4,250	3,300
	301-Alarms	950	650	1,040	650	660
	302-Alarms-Violations	4,400	5,000	4,450	5,000	1,025
	710-Amusement & G/S Perm.	200	210	880	200	90
	800-Cable TV Franchise	649,653	620,000	664,572	650,000	177,127
	901-Sign Permits	1,128	1,000	657	750	219
	902-Plumber Licenses	4,730	4,250	4,750	3,825	1,270
	DEPARTMENT TOTAL	665,261	635,310	680,199	664,675	183,691
322	PERMITS/NON-BUS. LIC.					
	820-Road Encroachment	4,415	4,000	10,545	19,000	4,345
331	FINES & FORFEITS					
	100-Police Fines	115,888	130,000	113,407	115,000	42,365
	101-Police Code Enforcement	2,175	2,000	1,450	2,000	300
	120-Code Enforcement	1,500	500	0	0	0
	DEPARTMENT TOTAL	119,563	132,500	114,857	117,000	42,665
341	INTEREST EARNINGS					
	000-Interest Earnings	9,735	1,000	6,457	5,000	992
342	RENTS AND ROYALTIES					
	201-Rent-Farringer House	13,020	13,860	13,860	13,860	6,930
	204-Rent-Comm. Towers	261,363	268,000	268,323	268,000	135,780
	205-Rent-Patterson Farm	24,600	24,600	30,267	44,600	33,428
	DEPARTMENT TOTAL	298,983	306,460	312,450	326,460	176,138
	(Continued)					

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
351	FEDERAL GRANTS					
	020-Police Officers	50,000	25,000	25,000	0	0
	026-Ballistic Vests	0	2,350	0	3,500	0
	DEPARTMENT TOTAL	50,000	27,350	25,000	3,500	0
354	STATE GRANTS					
	030-Snow Removal Contract	14,616	14,616	15,128	15,127	0
	033-Recycling	153,552	40,000	64,940	40,000	68,216
	035-Emergency Management Agency	0	0	68,940	0	63,189
	037-Historical Commission	160	0	0	0	0
	038-Smooth Operator Grant	1,900	0	900	0	0
	DEPARTMENT TOTAL	170,228	54,616	149,908	55,127	131,405
355	STATE SHARED REVENUE					
	010-Purta Entitlement	12,716	12,000	12,253	12,716	0
	120-Cas. Ins. -pension	604,415	378,000	396,948	390,000	0
	121-Ad. Hoc-pension	598	600	159	600	0
	DEPARTMENT TOTAL	617,729	390,600	409,360	403,316	0
361	CHARGE FOR SERVICES					
	100-Special Police Charges	10,799	9,100	7,040	9,500	3,690
	110-Police Overtime Reimbursement	88,929	85,000	103,039	90,000	36,169
	320-Plot Plan Review Fee	18,300	15,000	21,450	18,000	8,600
	321-Revision Fees	1,637	100	75	750	75
	330-Building Permits	107,482	220,000	243,943	230,000	115,818
	331-Electrical Permits	52,860	50,000	80,957	67,000	35,213
	332-Plumbing Permits	28,815	20,000	31,926	28,000	10,418
	333-Mechanical Permits	31,400	30,000	42,493	33,000	21,400
	334-Grading Permits	510	150	155	150	305
	340-Zoning Board Fees	22,000	22,500	12,433	22,000	9,250
	350-Plan Review Filing Fees	28,422	10,000	26,078	28,000	23,000
	351-Administration Fees	6,981	5,000	4,568	5,000	1,850
	353-Recycle Yard Fees	7,300	8,000	8,585	8,000	3,225
	357-School Dist. Crossing Grds	73,680	75,000	73,603	77,000	0
	363-Sale of Mulch	12,150	10,000	6,900	12,450	28,560
	510-Sale of Maps	16	100	36	50	15
	520-Sale of Ordinances	0	100	16	25	32
	DEPARTMENT TOTAL	491,281	560,050	663,297	628,925	297,620
380	MISC. REVENUE					
	000-Misc	72,035	20,000	34,979	30,000	7,106
	002-Misc-Historic Brochure	104	200	24	0	4
	004-Misc-Workers Comp	57,389	15,000	46,383	25,000	18,472
	005-Police Cars Insurance Reimbursement	9,344	0	13,552	0	3,265
	DEPARTMENT TOTAL	138,872	35,200	94,938	55,000	28,847
	(Continued)					

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
383	LEAF ASSESSMENT REVENUES					
	200-Leaf Assessment-Current	448,557	442,000	451,318	447,500	435,920
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001-DARE Donations	1,000	1,500	2,844	2,500	100
	002-Town Watch Donations	0	0	0	0	0
	006-K-9 Unit Donations	510	600	0	600	0
	009-Video Surveillance	6,429	0	0	0	0
	DEPARTMENT TOTAL	7,939	2,100	2,844	3,100	100
391	FIXED ASSET DISPOSITION					
	000-Sale of Fixed Assets	0	0	2,225	2,500	0
392	INTERFUND OPERATING TRANSFERS					
	002-Street Lights	0	1,245	1,245	1,245	623
	003-Fire Protection	0	28,960	28,960	28,960	14,482
	004-Hydrant	0	5,014	5,014	5,014	2,500
	005-Parks & Recreation	97,368	30,916	30,916	30,916	15,460
	008-Sewer	249,996	250,000	250,000	250,000	125,002
	009-Community Pool	99,996	28,510	28,510	28,510	14,254
	010-Open Space Maintenance	0	0	0	0	0
	015-Golf Course	0	25,000	25,000	25,000	0
	020-Debt Service	0	38,760	38,760	38,760	19,380
	030-Capital Reserve	0	0	0	0	0
	050-Rescue Squad	0	4,323	4,323	0	0
	DEPARTMENT TOTAL	447,360	412,728	412,728	408,405	191,701
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	79,746	39,000	77,650	54,000	11,961
	002-Workmens Compensation	50,334	20,000	71,763	40,000	11,412
	DEPARTMENT TOTAL	130,080	59,000	149,413	94,000	23,373
	TOTAL REVENUES	10,227,461	9,839,414	10,195,886	10,051,858	7,572,264
	TOTAL FUNDS AVAILABLE	11,350,924	11,384,629	11,810,888	11,349,148	9,446,294

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

**GENERAL FUND - CENTRAL
GOVERNMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
400	CENTRAL GOVERNMENT					
	100 - Personal Services	230,186	227,250	243,202	231,500	112,674
	101 - Supervisor Salaries	17,500	13,125	8,750	8,750	4,375
	210 - Office/Administration	4,453	6,800	5,724	6,800	3,201
	260 - Minor Equipment	2,961	1,000	0	1,000	223
	300 - Contracted Services	8,416	3,500	4,346	3,800	2,691
	311 - Auditing & Accounting	24,586	14,500	0	17,500	11,100
	312 - Mgmt. Consultation	3,550	5,000	2,600	5,000	1,862
	313 - Engineering Fees	135,637	115,000	155,630	115,000	36,380
	314 - Legal Fees	134,263	125,000	64,410	93,000	32,757
	316 - Payroll Service Fees	7,993	8,700	9,585	9,000	5,770
	317 - Education & Training	1,000	1,500	1,011	1,500	35
	321 - Telephone	13,292	13,500	14,813	13,500	5,247
	325 - Postage	9,953	10,000	12,152	10,000	6,054
	337 - Auto Allowance	3,600	3,600	3,600	3,600	1,800
	340 - Advertising & Printing	5,998	9,000	4,615	9,000	944
	353 - Bonding Fees	5,934	6,000	6,666	6,000	5,838
	420 - Dues & Subscriptions	8,054	8,000	10,342	8,000	4,136
	480 - Misc Expense	7,010	5,000	7,863	7,000	2,924
	TOTAL EXPENDITURES	624,386	576,475	555,309	549,950	238,011

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND

GENERAL EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
401	GENERAL EXPENDITURES					
	153-Deferred Comp. Match	22,020	16,000	18,661	22,000	14,935
	156 - Hospitalization	1,135,541	1,322,000	1,141,895	1,250,000	585,365
	158 - Disability & Life Ins.	60,964	65,000	55,732	62,000	31,540
	161 - FICA Employers Share	386,164	399,000	389,461	410,970	201,306
	352 - Casualty Insurance	154,183	156,000	156,223	164,034	77,062
	354 - Workers Comp	174,438	170,000	169,161	177,618	89,737
	360 - Utilities	2,298	2,400	2,439	2,600	1,238
	430 - Real Estate Taxes	52,541	54,070	57,934	54,070	10,557
	461 - Farmland Preservation	1,324	1,000	11,990	1,000	318
	462 - Environment Council	2,871	500	1,440	4,000	1,591
	463 - Historical Review Board	150	0	0	0	(150)
	464 - Historical Commission	0	1,500	619	500	25
	465 - Solid Waste	4,826	4,500	4,343	4,900	0
	474 - CMAC	543	600	197	600	372
	475 - Citizens Traffic Commission	536	500	575	500	275
	476 - Citizens Economic	230	500	216	500	0
	477 - Citizens Budget Commission	0	500	0	0	0
	491 - Real Estate Tax Refund	4,527	1,000	1,591	1,000	104
	760 - Rental-Farringer House	3,183	2,000	3,300	2,200	1,530
	762 - Patterson Farm	19,820	12,000	25,157	12,000	4,574
	764 - Dalgewicz Manor House	0	2,500	451	750	0
	DEPARTMENT TOTALS	2,026,159	2,211,570	2,041,385	2,171,242	1,020,379
	TOTAL EXPENDITURES	2,026,159	2,211,570	2,041,385	2,171,242	1,020,379

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

GENERAL FUND - FINANCE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
402	FINANCIAL ADMIN.					
	100-Personal Services	143,627	177,000	151,003	182,000	70,059
	200-Parts & Supplies	1,870	2,300	2,261	2,500	1,203
	260-Minor Equipment	395	1,000	247	1,000	385
	300-Contracted Services	18,869	19,800	23,345	10,000	21,855
	317-Education & Training	0	1,500	0	500	0
	420-Dues & Subscriptions	35	190	35	190	0
	TOTAL EXPENDITURES	164,796	201,790	176,891	196,190	93,502

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

**GENERAL FUND - TAX
COLLECTION EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
403	TAX COLLECTION					
	100-Personal Services	15,244	15,200	15,597	15,300	14,981
	200-Parts & Supplies	4,920	5,000	4,506	5,000	4,284
	353-Bonding Fees	835	835	835	835	836
	TOTAL EXPENDITURES	20,999	21,035	20,938	21,135	20,101

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

GENERAL FUND - ELM LOWNE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
404	ELM LOWNE					
	300-Contracted Services	250	0	0	0	0
	360-Utilities	5,048	0	1,512	0	0
	374-Repairs and Maintenance	2,488	0	0	0	0
	480-Miscellaneous	0	0	0	0	0
	TOTAL EXPENDITURES	7,786	0	1,512	0	0

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

**GENERAL FUND - INFORMATION TECHNOLOGY
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
407	INFORMATION TECHNOLOGY					
	200-Parts & Supplies	2,986	3,000	3,651	3,500	3,454
	260-Minor Equipment	1,218	1,500	1,288	1,500	737
	300-Contracted Services	28,097	26,400	25,716	22,000	12,279
	317-Education & Training	0	2,000	0	1,000	0
	391-Hardware Maintenance	0	4,000	0	3,000	0
	392-Software Maintenance	17,287	18,000	18,762	18,000	13,689
	480-Miscellaneous	8,901	8,660	9,079	10,000	3,601
	TOTAL EXPENDITURES	58,489	63,560	58,496	59,000	33,760

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

**GENERAL FUND - POLICE
DEPARTMENT REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
321	LICENSES & PERMITS					
	300 - Police Services	4,200	4,200	3,850	4,250	3,300
	301 - Alarms-Registrations	950	650	1,040	650	660
	302 - Alarms - Activations	4,400	5,000	4,450	5,000	1,025
	DEPARTMENT TOTAL	9,550	9,850	9,340	9,900	4,985
331	FINES & FORFEITS					
	100 - Police Fines	115,888	130,000	113,407	115,000	42,365
	101 - Police Code Enforcement	2,175	2,000	1,450	2,000	300
	DEPARTMENT TOTAL	118,063	132,000	114,857	117,000	42,665
351	FEDERAL GRANTS					
	020 - Police Officers	50,000	25,000	25,000	0	0
	026 - Ballistic Vests	0	2,350	0	3,500	0
	DEPARTMENT TOTAL	50,000	27,350	25,000	3,500	0
361	CHARGES FOR SERVICES					
	100 - Special Police Services	10,799	9,100	7,040	9,500	3,690
	110 - Police Overtime Reimbur.	88,929	85,000	103,039	90,000	36,169
	357 - School Dist. Crossing Grds	73,680	75,000	73,603	77,000	0
	DEPARTMENT TOTAL	173,408	169,100	183,682	176,500	39,859
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001 - D.A.R.E Donations	1,000	1,500	2,844	2,500	100
	002 - Town Watch	0	0	0	0	0
	006 - K-9 Unit	510	600	0	600	0
	DEPARTMENT TOTAL	1,510	2,100	2,844	3,100	100
	TOTAL REVENUES	352,531	340,400	335,723	310,000	87,609

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND - POLICE

DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
410	POLICE					
	100 - Personal Services	2,733,163	2,923,793	2,854,368	3,094,294	1,509,973
	102 - Crossing Guards	126,424	133,335	122,848	137,335	81,468
	103 - Overtime	314,513	195,000	250,220	205,000	134,329
	104 - Office	141,541	147,147	147,390	148,000	76,449
	105 - Court & Standby	48,813	48,400	52,867	51,000	29,264
	151 - Longevity	58,600	59,000	58,400	59,800	35,000
	152 - Other Benefits	179,271	184,125	190,068	204,256	1,123
	153 - Deferred Comp. Match	44,858	49,400	49,980	49,400	35,518
	154 - Retirement Benefits	0	0	0	0	0
	205 - Uniforms & Equip	60,688	64,700	61,147	65,000	21,705
	206 - Photo Supplies	50	100	0	100	0
	210 - Office/Administration	13,336	15,000	12,931	15,500	5,631
	232 - Diesel & Gasoline Fuel	84,312	81,000	96,094	82,500	46,199
	242 - Crime Prevention	3,021	7,350	1,003	5,850	1,925
	251 - Vehicle Parts & Supp.	46,949	30,400	38,306	44,900	23,411
	260 - Minor Equipment	16,583	28,560	31,087	30,220	8,980
	300 - Contracted Service	43,543	46,917	40,939	44,710	29,634
	317 - Education/Training	21,937	26,000	28,187	28,500	13,173
	319 - Animal Control	16,102	17,400	16,648	17,400	8,679
	321 - Telephone	28,017	27,420	33,150	31,000	13,202
	327 - Radio-Maintenance	0	1,800	956	1,800	199
	361 - Electric	8,436	7,200	7,014	7,200	3,367
	375 - Traffic Signal Repairs	40,978	34,000	33,617	34,000	8,878
	376 - Pistol Range Maint.	1,035	2,500	1,281	2,500	0
	420 - Dues & Subscriptions	1,790	1,750	2,168	2,145	667
	450 - Emergency Management	1,019	5,800	577	3,800	198
	480 - Miscellaneous	21,023	20,000	24,714	20,000	6,210
	485 - D.A.R.E. Program	3,889	7,000	2,192	5,000	884
	490 - Mobile Phones	20,771	35,463	268	56,000	7,790
	495 - Bucks Co Security Grp Exp	0	0	0	0	0
	TOTAL EXPENDITURES	4,080,662	4,200,560	4,158,420	4,447,210	2,103,856

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

**GENERAL FUND - PLANNING AND
ZONING DEPARTMENT REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
321	LICENSES & PERMITS					
	710 - Amusement & G/S	200	210	880	200	90
	901 - Sign Permits	1,128	1,000	657	750	219
	902 - Plumbers Licenses	4,730	4,250	4,750	3,825	1,270
	DEPARTMENT TOTAL	6,058	5,460	6,287	4,775	1,579
331	FINES					
	120 - Code Enforcement	1,500	500	0	0	0
361	CHARGES FOR SERVICES					
	320 - Plot Plan Review Fees	18,300	15,000	21,450	18,000	8,600
	321 - Revision Fees	1,637	100	75	750	75
	330 - Building Permit	107,482	220,000	243,943	230,000	115,818
	331 - Electrical Permit	52,860	50,000	80,957	67,000	35,213
	332 - Plumbing Permit	28,815	20,000	31,926	28,000	10,418
	333 - Mechanical Permit	31,400	30,000	42,493	33,000	21,400
	334 - Grading Permit	510	150	155	150	305
	340 - Zoning Board Fees	22,000	22,500	12,433	22,000	9,250
	350 - Plan Review Filing Fee	28,422	10,000	26,078	28,000	23,000
	DEPARTMENT TOTAL	291,426	367,750	459,510	426,900	224,079
	TOTAL REVENUES	298,984	373,710	465,797	431,675	225,658

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

GENERAL FUND - PLANNING AND
ZONING DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
414	BUILDING & ZONING					
	100 - Personal Services	217,933	225,175	227,405	231,928	121,571
	210 - Office/Administration	2,282	4,300	2,108	4,350	1,010
	260 - Minor Equipment	90	1,500	706	2,700	2,760
	300 - Contracted Services	181	0	178	0	0
	308 - Grading Fees	14,796	11,000	37,505	11,000	20,853
	309 - Inspection Fees	159,233	144,000	183,431	126,315	94,114
	311 - Zoning Hearing Board	75,438	75,000	89,373	75,000	24,106
	TOTAL EXPENDITURES	469,953	460,975	540,706	451,293	264,414

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

GENERAL FUND - PUBLIC WORKS
DEPARTMENT - REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
322	PERMITS/NON-BUSINESS LICENSES					
	820-Road Encroachment Permits	4,415	4,000	10,545	19,000	4,345
	TOTAL PERMITS	4,415	4,000	10,545	19,000	4,345
354	STATE GRANTS					
	030 Snow Removal Contract	14,616	14,616	15,128	15,127	0
	033-Recycling	153,552	40,000	64,940	40,000	68,216
	TOTAL STATE GRANTS	168,168	54,616	80,068	55,127	68,216
361	CHARGES FOR SERVICE					
	353-Recycle Yard Fee	7,300	8,000	8,585	8,000	3,225
	363-Sale of Mulch	12,150	10,000	6,900	12,450	28,560
	TOTAL CHARGES FOR SERVICE	19,450	18,000	15,485	20,450	31,785
	TOTAL PUBLIC WORKS DEPARTMENT	192,033	76,616	106,098	94,577	104,346

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND - PUBLIC WORKS

DEPARTMENT - EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
409	BUILDING MAINTENANCE					
	100-Personal Services	58,944	59,720	51,638	61,840	32,875
	260-Minor Equipment	961	2,500	2,500	3,500	3,550
	360-Utilities	63,213	70,000	65,708	70,000	22,684
	374-Repairs & Maintenance	52,327	55,500	57,922	55,500	44,656
	480-Miscellaneous	1,200	1,700	3,600	1,700	0
	TOTAL BUILDING MAINTENANCE	176,645	189,420	181,368	192,540	103,765
426	RECYCLING					
	100-Personal Services	23,554	39,350	38,177	38,925	38,269
	200-Parts & Supplies	4,228	11,000	12,138	11,000	202
	232-Diesel & Gasoline Fuel	11,000	12,400	12,400	12,400	0
	480-Miscellaneous	3,540	3,000	190	3,000	4,418
	600-Capital Construction	5,150	0	0	0	0
	TOTAL RECYCLING	47,472	65,750	62,905	65,325	42,889
427	LEAF COLLECTION					
	100-Personal Services	70,865	70,700	74,565	70,700	7,334
	200-Parts and Supplies	14,756	9,000	10,577	10,000	1,591
	232-Veh. Diesel & Gasoline	11,000	12,400	12,400	14,000	0
	305-Outside Labor	146,557	131,500	126,191	121,500	11,723
	480-Miscellaneous	941	525	0	550	0
	700-Capital Purchase	0	0	0	0	0
	TOTAL LEAF COLLECTION	244,119	224,125	223,733	216,750	20,648
428	BASIN MAINTENANCE					
	100-Personal Services	46,223	48,000	54,267	48,600	43,173
	200-Parts & Supplies	4,056	6,000	5,726	6,000	10,528
	260-Minor Equipment	0	1,200	414	1,200	689
	305-Outside Labor	21,814	23,500	20,395	21,900	0
	700-Capital Purchase	0	0	0	0	0
	TOTAL BASIN MAINTENANCE	72,093	78,700	80,802	77,700	54,390
430	HIGHWAY MAINTENANCE					
	100-Personal Services	460,585	376,930	377,066	438,833	212,043
	150-Benefits	23,758	31,910	30,620	29,070	9,268
	200-Parts and Supplies	14,313	16,000	17,743	17,500	12,184
	210-Office/Administration	6,520	7,600	9,233	8,550	4,497
	232-Veh-Diesel & Gasoline	56,535	52,300	41,285	55,000	22,912
	245-Materials	41,978	40,000	33,219	35,000	42,597
	246-Road Signs	15,894	25,600	24,400	27,000	4,088
	251-Veh-Parts & Supplies	29,584	31,000	29,417	36,200	17,106
	252-Tires	5,651	7,000	1,629	5,700	1,776
	(Continued)					

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND - PUBLIC WORKS

DEPARTMENT - EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
	253-Veh-Licenses & Tags	0	105	25	105	50
	260-Minor Equipment	6,150	4,900	200	4,900	3,583
	300-Contracted Services	72,586	45,700	123,613	47,700	61,425
	305-Outside Labor	7,960	8,000	2,025	5,000	660
	306-Veh-Outside Repairs	2,701	7,150	4,229	5,150	13,362
	374-Repairs & Maintenance	3,688	6,800	10,936	5,100	713
	600-Capital Construction	0	0	0	0	0
	700-Capital Purchase	8,500	0	0	0	0
	TOTAL HIGHWAY MAINTENANCE	756,403	660,995	705,640	720,808	406,264
432	SNOW & ICE CONTROL					
	100-Personal Services	104,511	51,380	31,850	53,180	38,390
	300-Snow Removal	164,328	0	12,665	0	0
	480-Miscellaneous	1,808	1,500	530	1,500	669
	TOTAL SNOW AND ICE CONTROL	270,647	52,880	45,045	54,680	39,059
	TOTAL PUBLIC WORKS DEPARTMENT	1,567,379	1,271,870	1,299,493	1,327,803	667,015

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

GENERAL FUND
TRANSFERS OUT

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
492	INTERFUND OPERATING TRANSFERS					
	060 - Police	456,011	571,918	571,918	584,583	0
	065 - Non-Uniformed	261,479	244,253	244,253	238,253	0
	SUB TOTALS	717,490	816,171	816,171	822,836	0
	TOTAL EXPENDITURES	717,490	816,171	816,171	822,836	0
492	TRANSFERS					
	090 - Capital/Special Projects	0	300,000	400,000	0	0
	091 - Ambulance/Rescue Squad	0	0	125,000	175,000	0
	TOTAL	0	300,000	525,000	175,000	0

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

**STREET LIGHT FUND
REVENUES**

FUND NO. 02

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	7,101	3,066	(3,056)	(10,633)	(12,169)
341	INTEREST EARNINGS 000-Interest Earnings	42	20	15	20	6
383	LIGHT ASSESSMENTS 300-Current Assessment	33,636	35,215	33,643	35,100	31,956
	TOTAL REVENUES	33,678	35,235	33,658	35,120	31,962
	TOTAL FUNDS AVAILABLE	40,779	38,301	30,602	24,487	19,793

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

STREET LIGHT FUND

EXPENDITURES

FUND NO. 02

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
434	STREET LIGHTING					
	361-Electricity	35,603	37,912	36,432	38,772	17,756
	374-Repairs & Maintenance	8,232	4,150	5,094	4,150	3,617
	DEPARTMENT TOTAL	43,835	42,062	41,526	42,922	21,373
492	INTERFUND TRANSFERS OUT					
	001-Transfer to General Fund	0	0	1,245	1,245	623
	TOTAL EXPENDITURES	43,835	42,062	42,771	44,167	21,996
	EXCESS REVENUES OVER EXPENDITURES	(10,157)	(6,827)	(9,113)	(9,047)	9,966
	ENDING FUND BALANCE	(3,056)	(3,761)	(12,169)	(19,680)	(2,203)

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

**FIRE PROTECTION FUND
REVENUES**

FUND NO. 03

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	75,479	109,026	130,920	129,865	160,282
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES	.90 Mills				
	100-Current Levy	452,957	449,740	451,668	449,740	441,009
	200-Delinquent	5,248	1,710	4,136	2,110	1,987
	600-Interim-Current	1,158	600	991	500	844
	601-Interim-Delinquent	59	15	89	15	74
	DEPARTMENT TOTALS	459,422	452,065	456,884	452,365	443,914
341	INTEREST EARNINGS					
	000-Interest Earnings	285	125	369	125	129
355	STATE SHARED REVS.					
	130-For. Fire Ins. Prem. Tax	572,527	332,320	323,578	332,320	0
362	FIRE INSPECTION FEE					
	201-Special Fire Protection Fees	27,000	24,900	26,700	24,900	24,870
395	BOND PROCEEDS					
	100-Bond Proceeds - GOB 2006	609,780	0	846	0	0
395	REBATES FROM PRIOR YEAR					
	002 -Workmens Compensation	812	0	0	0	184
	TOTAL REVENUES	1,669,826	809,410	808,377	809,710	469,097
	TOTAL FUNDS AVAILABLE	1,745,305	918,436	939,297	939,575	629,379

TOWNSHIP OF LOWER MAKEFIELD 2012 Annual Operating Budget FIRE PROTECTION FUND EXPENDITURES

FUND NO. 03

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
411	FIRE PROTECTION					
	100-Personal Services	18,566	14,952	19,225	16,070	10,806
	161-FICA Employers Share	709	1,488	728	1,488	838
	210-Office/Administration	185	210	105	210	80
	300-Contracted Services	14,400	14,400	14,400	14,400	7,200
	354-Worker's Comp Ins.	2,814	2,955	2,729	2,865	1,448
	530-Contr.-Yardley-Makefield	333,000	333,000	333,000	333,000	333,000
	533-Y-M Relief Assn.	555,351	326,320	313,870	326,320	0
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	17,176	10,205	9,707	10,205	0
	DEPARTMENT TOTAL	948,201	709,530	699,764	710,558	359,372
471	DEBT PRINCIPAL					
	000-GOB 2006	19,740	20,488	7,245	21,233	0
472	DEBT INTEREST					
	000-GOB 2006	26,751	25,862	13,365	25,104	10,256
473	PAYMENT TO BOND AGENT					
	000-Payment to Bons Agent	590,013	0	0	0	0
492	INTERFUND OPERATING TRANSFERS					
	001-General Fund	0	0	28,960	28,960	14,482
	020-Debt Service Fund	29,680	29,680	29,680	29,680	14,842
	DEPARTMENT TOTALS	29,680	29,680	58,640	58,640	29,324
	TOTAL EXPENDITURES	1,614,385	785,560	779,014	815,535	398,952
	EXCESS REVENUES OVER EXPENDITURES	55,441	23,850	29,363	(5,825)	70,145
	ENDING FUND BALANCE	130,920	132,876	160,283	124,040	230,427

**LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget**

FUND NO. 04

HYDRANT FUND REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	15,388	8,736	10,093	(2,097)	(1,397)
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES	.29 Mills				
	100-Current Levy	137,493	136,875	136,934	137,125	133,648
	200-Delinquent	3,928	1,335	3,309	1,735	1,590
	600-Interim-Current	522	100	447	100	381
	601-Interim-Delinquent	34	15	52	15	33
	DEPARTMENT TOTALS	141,977	138,325	140,742	138,975	135,652
341	INTEREST EARNINGS					
	000-Interest Earnings	76	20	78	20	6
	TOTAL REVENUES	142,053	138,345	140,820	138,995	135,658
	TOTAL FUNDS AVAILABLE	157,441	147,081	150,913	136,898	134,261

**LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget**

FUND NO. 04

HYDRANT FUND EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
449	HYDRANT SERVICES					
	100-Personal Services	250	250	0	250	0
	366-PA American Water Fees	140,097	140,500	140,293	141,500	70,163
	367-Morrisville Water Fees	7,003	7,353	7,003	7,563	7,375
	DEPARTMENT TOTALS	147,350	148,103	147,296	149,313	77,538
492	INTERFUND TRANSFERS OUT					
	001-Transfers to General Fund	0	0	5,014	5,014	2,500
	TOTAL EXPENDITURES	147,350	148,103	152,310	154,327	80,038
	EXCESS REVENUES OVER EXPENDITURES	(5,297)	(9,758)	(11,490)	(15,332)	55,620
	ENDING FUND BALANCE	10,091	(1,022)	(1,397)	(17,429)	54,223

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

FUND NO. 05

PARK & RECREATION REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	237,214	220,865	266,111	231,025	172,702
301	REAL ESTATE TAXES					
	100 - Current Levy	644,206	646,000	642,372	646,000	627,257
	200 - Delinquent	9,349	6,000	7,445	6,000	3,577
	600 - Interim - Current	2,247	2,000	1,924	2,000	1,638
	601 - Interim - Delinquent	152	200	230	200	143
	DEPARTMENT TOTALS	655,954	654,200	651,971	654,200	632,615
341	INTEREST EARNINGS	1,170	200	981	500	65
342	RENTS & ROYALTIES					
	216 - Rent - 5 Mile Woods	18,200	18,000	17,400	17,400	8,700
	450 - Equipment Rental	41,560	33,700	34,520	33,600	15,022
	DEPARTMENT TOTALS	59,760	51,700	51,920	51,000	23,722
357	LOCAL GOV'T. GRANTS					
	100 - Bucks Society Performing Arts	0	2,800	0	2,800	0
367	PARKS & RECREATION					
	100 - Program Fees	137,027	134,011	94,622	134,615	57,539
	101 - Program Fees-5 Mile Woods	0	1,254	0	1,300	0
	200 - Sales	18,572	16,000	11,555	13,500	5,802
	DEPARTMENT TOTALS	155,599	151,265	106,177	149,415	63,341
380	MISC. REVENUES					
	000 - Misc. Revenues	1,119	2,000	9,424	2,000	32,799
	001 - Celebration Day Revenue	0	0	(500)	0	0
	005 - Light Cost Recovery	3,960	0	(1,440)	0	0
	DEPARTMENT TOTALS	5,079	2,000	7,484	2,000	32,799
392	INTERFUND TRANSFERS					
	006 - Transfer From Park & Rec FIL	25,000	10,000	10,000	10,000	10,000
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	1,849	1,000	1,673	1,000	258
	002 - Workmens Compensation	4,872	2,500	4,375	2,500	951
	021 - Casualty Insurance Rebate	0	70	128	70	20
	022 - Workmens Comp Rebate	0	360	706	360	154
	DEPARTMENT TOTALS	6,721	3,930	6,882	3,930	1,383
	TOTAL REVENUES	909,283	876,095	835,415	873,845	763,925
	TOTAL FUNDS AVAILABLE	1,146,497	1,096,960	1,101,526	1,104,870	936,627

Township of Lower Makefield
2012 Annual Operating Budget

FUND NO. 05

PARK & RECREATION EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
451	PARKS & RECREATION					
	100 - Personal Services	258,080	183,985	201,976	195,012	96,609
	150 - Benefits	53,916	93,845	96,686	93,845	22,719
	153 - Deferred Comp Match	3,993	2,500	3,400	3,680	1,633
	161 - Fica Employer's Share	26,670	20,000	20,809	16,000	7,628
	191 - Uniform Allowance	662	1,100	598	900	414
	200 - Parts & Supplies	16,577	18,300	12,164	15,000	8,916
	210 - Office/Administration	3,009	4,500	2,951	4,500	877
	232 - Diesel & Gasoline Fuel	15,876	13,000	17,051	14,000	9,309
	247 - Programs & Events	3,229	4,050	4,384	3,950	649
	248 - Discount Tickets	14,491	16,000	11,116	13,500	2,399
	260 - Minor Equipment	14,291	4,000	6,788	4,000	0
	300 - Contracted Services	16,026	19,200	23,447	20,100	6,137
	313 - Engineering Fees	6,939	11,000	754	7,000	0
	314 - Legal Fees	0	1,000	580	1,000	0
	317 - Education/Training	0	500	0	300	0
	352 - Casualty Insurance	3,213	3,600	3,365	3,600	1,660
	354 - Worker's Comp. Insurance	14,538	14,000	14,098	14,500	7,479
	360 - Utilities	12,161	13,850	10,580	12,900	5,705
	374 - Repairs & Maintenance	33,325	23,375	22,598	23,375	1,452
	480 - Miscellaneous	0	0	0	0	0
	482 - Celebration Day	0	0	0	0	0
	540 - Contributions & Grants	11,000	10,500	10,500	10,500	2,000
	600 - Capital Construction	0	50,000	48,212	40,000	30,880
	700 - Capital Purchases	0	0	0	0	0
	DEPARTMENT TOTALS	507,996	508,305	512,057	497,662	206,466
452	MEMORIAL PARK					
	200 - Parts & Supplies	2,377	3,300	2,466	3,300	2,413
	300 - Contracted Services	100	2,575	0	2,575	0
	360 - Utilities	0	500	0	500	0
	374 - Repairs & Maintenance	0	200	0	200	0
	DEPARTMENT TOTAL	2,477	6,575	2,466	6,575	2,413
454	MACCLESFIELD PARK					
	200 - Parts & Supplies	7,227	9,450	8,045	9,250	9,764
	260 - Minor Equipment	269	5,000	4,554	5,000	800
	300 - Contracted Services	17,325	15,900	19,669	17,900	13,767
	360 - Utilities	42,145	49,450	37,151	38,450	16,387
	374 - Repairs & Maintenance	2,338	3,700	7,887	3,700	2,580
	DEPARTMENT TOTALS	69,304	83,500	77,306	74,300	43,298
	TOTAL EXPENDITURES (THIS PAGE)	579,777	598,380	591,829	578,537	252,177

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

FUND NO. 05

PARK & RECREATION EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
455	OXFORD-ROELOFS					
	200 - Parts & Supplies	5,232	6,700	9,531	6,700	2,030
	260 - Minor Equipment	0	500	0	500	0
	300 - Contracted Services	1,844	2,450	2,430	2,520	550
	360 - Utilities	4,317	3,750	3,531	3,050	1,260
	374 - Repairs & Maintenance	0	475	0	475	0
	DEPARTMENT TOTALS	11,393	13,875	15,492	13,245	3,840
469	5 MILE WOODS					
	100 - Personal Services	8,048	9,500	5,987	8,000	3,980
	161 - FICA Employer's Share	0	1,030	458	650	304
	200 - Parts & Supplies	560	2,000	181	1,000	374
	210 - Office/Administration	27	200	0	200	0
	247 - Programs & Events	0	800	0	500	0
	260 - Minor Equipment	0	1,000	190	1,000	0
	300 - Contracted Services	6,571	3,700	1,266	3,200	590
	317 - Education/Training	0	200	0	200	0
	321 - Telephone	1,298	1,250	1,093	1,500	260
	352 - Casualty Insurance	246	250	257	260	127
	354 - Workers' Comp Insurance	2,345	2,400	2,274	2,300	1,206
	360 - Utilities	3,981	3,400	4,536	3,200	3,259
	374 - Repairs & Maintenance	4,905	3,000	588	3,000	106
	DEPARTMENT TOTALS	27,981	28,730	16,830	25,010	10,206
492	INTERFUND OPERATING TRANSFER					
	001 - General Fund	97,368	31,000	30,916	31,000	15,460
	020 - Debt Service	172,968	172,000	173,757	172,000	86,877
	030 - Capital Reserve	0	50,000	100,000	50,000	70,000
	DEPARTMENT TOTALS	270,336	253,000	304,673	253,000	172,337
	TOTAL EXPENDITURES (THIS PAGE)	309,710	295,605	336,995	291,255	186,383
	TOTAL EXPENDITURES	889,487	893,985	928,824	869,792	438,560
	EXCESS REVENUES OVER EXPENDITURES	19,796	(17,890)	(93,409)	4,053	325,365
	ENDING FUND BALANCE	257,010	202,975	172,702	235,078	498,067

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

FUND NO. 06

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	40,449	25,136	47,783	63,093	66,300
	REVENUES:					
341	INTEREST EARNINGS					
	000-Interest Earnings	155	10	136	70	37
387	CONTRIBUTIONS					
	060 - Developers	32,179	10,000	28,380	10,000	15,968
	TOTAL REVENUES	32,334	10,010	28,516	10,070	16,005
	TOTAL FUNDS AVAILABLE	72,783	35,146	76,299	73,163	82,305

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

FUND NO. 06

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
492	INTERFUND OPERATING TRANSFERS OUT					
	005 - Parks and Recreation	25,000	10,000	10,000	10,000	10,000
	DEPARTMENT TOTALS	25,000	10,000	10,000	10,000	10,000
	TOTAL EXPENDITURES	25,000	10,000	10,000	10,000	10,000
	EXCESS REVENUES OVER EXPENDITURES	7,334	10	18,516	70	6,005
	ENDING FUND BALANCE	47,783	25,146	66,299	63,163	72,305

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
LIBRARY FUND REVENUES

FUND NO. 07

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	88,225	88,249	88,562	88,692	88,776
	REVENUES:					
341	INTEREST EARNINGS					
	000-Interest Earnings	337	25	214	130	52
	TOTAL REVENUES	337	25	214	130	52
	TOTAL FUNDS AVAILABLE	88,562	88,274	88,776	88,822	88,828

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
LIBRARY FUND EXPENDITURES

FUND NO. 07

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	337	25	214	130	52
	ENDING FUND BALANCE	88,562	88,274	88,776	88,822	88,828

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

FUND NO. 08

SEWER FUND REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
289	1/1 CASH BALANCE***	493,677	417,686	290,410	484,549	1,059,927
	Principal Payment -Spring & Hillside	4,710	0	0	0	
	ADJUSTED CASH BALANCE	498,387	417,686	290,410	484,549	1,059,927
	REVENUES:					
	INTEREST EARNINGS					
341	000-Interest Earnings	2,545	200	2,087	483	849
	005-Interest-Spring & Hillside	0	0	0	0	0
	DEPARTMENT TOTALS	2,545	200	2,087	483	849
364	SEWERAGE CHARGES					
	110-Connection Fees From Sewer Authority	64,812	100,000	147,300	80,000	39,280
	120-Residential Use Charges	4,485,622	4,400,000	4,472,252	4,500,000	2,140,499
	121-Commercial Use Charges	757,369	820,000	816,663	800,000	397,692
	122-Penalties	117,524	70,000	107,750	100,000	62,006
	123-Certification Fees	6,616	10,000	9,100	10,000	3,929
	124-Heacock Reimbursement	0	0	2,000	2,000	0
	DEPARTMENT TOTALS	5,431,943	5,400,000	5,555,065	5,492,000	2,643,406
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenues	4,188	1,490	12,362	470	0
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	22,020	10,800	21,442	10,800	3,303
	002-Workmens Compensation	4,060	2,400	4,234	2,450	921
	DEPARTMENT TOTALS	26,080	13,200	25,676	13,250	4,224
	TOTAL REVENUES	5,464,756	5,414,890	5,595,190	5,506,203	2,648,479
	TOTAL FUNDS AVAILABLE	5,963,143	5,832,576	5,885,600	5,990,752	3,708,406

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

FUND NO. 08

SEWER FUND EXPENSES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
429	OPERATING EXPENSES					
	100-Personal Services	262,703	275,639	273,258	286,198	132,881
	150-Benefits	7,940	64,433	61,924	59,963	5,595
	153-Deferred Comp. Match	4,285	3,300	4,285	4,285	1,860
	156-Hospitalization	67,267	72,760	75,934	76,000	38,993
	160-FICA	25,052	21,550	23,875	25,052	9,750
	210-Office/Administration	14,452	14,900	17,152	17,800	8,702
	227-Fuels and Chemicals	5,126	7,000	10,568	7,100	0
	232-Diesel & Gasoline Fuel	12,818	11,500	12,833	12,800	6,047
	251-Vehicle Parts & Supplies	1,404	2,700	2,510	4,500	3,220
	260-Minor Equipment	2,184	2,750	1,387	3,300	425
	300-Contracted Services	27,187	26,480	14,798	24,700	14,548
	307-Water Consumption Data	6,544	6,600	6,277	6,600	3,452
	311-Audit Fees	2,166	2,700	15,811	15,811	6,500
	313-Engineering Fees	27,048	30,000	66,931	60,000	22,753
	314-Legal Fees	10,139	6,000	14,295	20,000	11,188
	318-Transmission Fees	3,290,376	3,500,000	3,269,122	3,430,000	1,512,339
	321-Telephone	7,010	7,100	8,205	8,000	4,099
	352-Casualty Insurance	41,194	44,310	43,138	46,000	21,279
	354-Worker's Compensation Insurance	14,069	14,000	13,643	14,000	7,238
	361-Electricity	96,222	96,000	83,788	94,000	45,777
	364-Water & Sewer	2,655	2,600	3,344	2,900	1,354
	375-R&M-Meters/General	9,391	2,700	3,119	10,000	7,891
	376-R&M-Manholes/Mains	45,797	60,000	49,705	60,000	15,337
	377-R&M-Pump Stations	38,733	27,000	41,835	30,000	12,380
	378-R&M-Joint Use Y.B.	48,194	58,000	36,266	58,000	435
	379-R&M-Computers	2,040	1,900	2,040	2,500	1,080
	480-Miscellaneous	3,834	1,600	8,379	1,300	0
	490-Sewer Auth. Admin & Capital Funds	4,988	3,300	1,506	5,200	200
	600-Capital Construction	2,421	2,600	1,024	0	0
	700-Capital Purchases	0	2,500	2,500	0	0
	800-Depreciation Expense	823,547	0	0	0	0
	DEPARTMENT TOTALS	4,906,786	4,371,922	4,169,452	4,386,009	1,895,323
471	DEBT PRINCIPAL					
	003-Principal - GOB 2006/2011	0	100,000	100,000	100,000	0
	DEPARTMENT TOTALS	0	100,000	100,000	100,000	0
472	DEBT INTEREST					
	002-Amorization Expense	8,159	0	18,022	0	0
	003-GOB 2006/2011	380,427	184,522	171,657	216,513	98,000
	DEPARTMENT TOTALS	388,586	184,522	189,679	216,513	98,000
	TOTAL EXPENDITURES (THIS PAGE)	5,295,372	4,656,444	4,459,131	4,702,522	1,993,323

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

FUND NO. 08

SEWER FUND EXPENSES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
492	TRANSFERS					
	001-General Fund	249,996	250,000	250,000	250,000	125,002
	DEPARTMENT TOTALS	249,996	250,000	250,000	250,000	125,002
499	CAPITAL RESERVE	221,698	500,000	300,000	500,000	250,000
	TOTAL EXPENSES	5,767,066	5,406,444	5,009,131	5,452,522	2,368,325
	NET INCOME (LOSS)	(302,310)	8,446	586,059	53,681	280,154
	12/31 CASH BALANCE***	196,077	426,132	876,469	538,230	1,340,081

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

FUND NO. 09

COMMUNITY POOL REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
289	1/1 CASH BALANCE**	308,363	289,003	321,472	349,072	360,146
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000 - Interest Earnings	1,278	100	1,056	350	295
367	COMMUNITY POOL					
	100 - Membership Fees	634,240	636,405	617,005	638,155	555,345
	200 - Miscellaneous Sales	84,074	89,075	86,167	85,000	22,669
	DEPARTMENT TOTALS	718,314	725,480	703,172	723,155	578,014
370	SWIM TEAM					
	009 - Swim Team Revenues	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	0	0
380	MISCELLANEOUS REVENUES					
	000 - Miscellaneous Revenues	0	0	0	0	0
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	5,776	1,500	5,624	2,800	867
	002 - Workmens Compensation	8,118	2,200	8,467	4,800	1,841
	DEPARTMENT TOTALS	13,894	3,700	14,091	7,600	2,708
	TOTAL REVENUES	733,486	729,280	718,319	731,105	581,017
	TOTAL FUNDS AVAILABLE	1,041,849	1,018,283	1,039,791	1,080,177	941,163

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

FUND NO. 09

COMMUNITY POOL EXPENSES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
452	COMMUNITY POOL					
	100 - Personal Services	279,876	276,316	302,368	277,451	100,636
	150 - Benefits	3,363	4,500	2,350	4,000	1,161
	153 - Deferred Comp match	732	900	0	500	0
	156 - Hospitalization	31,023	36,000	56,902	50,000	23,566
	161 - FICA Employer's Share	16,587	21,200	18,785	21,000	7,810
	210 - Office/Administration	19,567	17,250	16,079	16,850	7,062
	222 - Chemicals	28,087	39,000	20,905	32,000	9,293
	249 - Other Exp. @ Pool	13,410	14,900	15,942	19,900	11,071
	260 - Minor Equipment	21,729	32,200	40,548	34,000	35,904
	300 - Contracted Services	2,334	4,500	3,650	5,800	325
	310 - Administrative Fees	0	4,700	0	3,000	0
	318 - Professional Services	0	1,000	5,967	1,000	104
	321 - Telephone	0	200	0	0	0
	352 - Casualty Insurance	10,805	11,315	11,315	11,315	5,582
	354 - Workers' Comp. Insurance	28,138	27,300	27,287	27,300	14,475
	360 - Utilities	63,995	77,860	62,854	73,000	32,242
	373 - Maint/Repairs/Facility	133,377	70,000	46,173	62,000	62,418
	376 - Maintenance/Grounds	5,005	6,400	3,623	6,400	7,119
	500 - Swim Team Expenses	0	0	0	0	0
	501 - Swim Team Expense	0	0	0	0	0
	600 - Capital Construction	17,867	15,000	8,200	5,000	3,292
	700 - Capital Purchases	7,053	17,500	12,050	30,000	29,088
	800 - Depreciation Expense	92,218	0	0	0	0
	DEPARTMENT TOTALS	775,166	678,041	654,998	680,516	351,148
492	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	99,996	28,510	28,510	28,510	14,254
	TRANSFERS TOTAL	99,996	28,510	28,510	28,510	14,254
	TOTAL EXPENSES	875,162	706,551	683,508	709,026	365,402
	NET INCOME (LOSS)	(141,676)	22,729	34,811	22,079	215,615
	12/31 CASH BALANCE	166,687	311,732	356,283	371,151	575,761

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

FUND NO. 11

TRAFFIC IMPACT FUND REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	446,370	431,008	431,106	419,527	433,887
341	INTEREST EARNINGS					
	000 - Interest Earnings	1,752	200	1,066	300	257
387	CONTRIBUTIONS					
	519 - Dev. Contr. Service Area 2	13,629	7,500	14,145	7,500	6,885
	TOTAL REVENUES	15,381	7,700	15,211	7,800	7,142
	TOTAL FUNDS AVAILABLE	461,751	438,708	446,317	427,327	441,029

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 11

TRAFFIC IMPACT FUND EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
439	HIGHWAY CONSTRUCTION					
	619 - Service Area #2 Construction	30,644	25,000	12,430	25,000	0
	DEPARTMENT TOTALS	30,644	25,000	12,430	25,000	0
	TOTAL EXPENDITURES	30,644	25,000	12,430	25,000	0
	EXCESS REVENUES OVER EXPENDITURES	(15,263)	(17,300)	2,781	(17,200)	7,142
	ENDING FUND BALANCE	431,107	413,708	433,887	402,327	441,029

**LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget**

FUND NO. 15

GOLF COURSE FUND REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
100	1/1 CASH BALANCE	742,424	622,843	611,053	676,085	746,275
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	11,646	0	0	350	0
367	GOLF PARTICIPATION FEES					
	100-Greens Fees	1,323,280	1,303,500	1,467,637	1,350,000	365,536
	110-Practice Range Revenue	148,768	159,500	165,870	160,000	58,813
	120-Cart Revenue	421,804	415,800	451,055	461,045	116,874
	130-Clothing	41,677	33,700	33,746	44,500	7,611
	131-Accessories	18,925	17,300	12,873	21,500	8,918
	132-Balls/Gloves	45,307	41,500	48,024	48,000	16,983
	133-Clubs	28,746	27,100	39,236	36,000	19,369
	134-Bags/Other Merchandise	31,408	29,900	26,650	33,750	9,053
	135-Lessons - Junior Camp	7,303	7,450	0	7,300	7,805
	136-Club Rental	3,519	3,450	4,229	3,450	590
	138-Handicap Fee	10,703	10,600	8,354	12,500	7,465
	139-Other Revenue	17,501	12,300	10,635	2,133	4,984
	140-Food	245,291	260,400	290,522	290,000	89,742
	141-Beverage	59,869	66,400	65,084	70,000	14,026
	142-Beer	127,310	127,300	148,844	147,391	40,946
	143-Liquor	45,482	38,300	59,268	53,205	18,769
	144-Wine	10,527	9,900	15,169	14,954	5,592
	147-Other Revenue	3,520	0	121	0	14,124
	192-Interest Income	34	0	1,144	0	614
	195-Other G & A Revenue	4,546	0	1,000	0	0
	DEPARTMENT TOTALS	2,595,520	2,564,400	2,849,461	2,755,728	807,814
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenues	0	0	(3,296)	0	0
	TOTAL REVENUES	2,607,166	2,564,400	2,846,165	2,756,078	807,814
	TOTAL FUNDS AVAILABLE	3,349,590	3,187,243	3,457,218	3,432,163	1,554,089

**LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget**

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACUTAL	2013 BUDGET	2013 as of 07/30/13
453	GOLF COURSE					
	480-Miscellaneous	(534)	0	0	0	0
	800-Depreciation Expense	317,392	0	0	0	0
	DEPARTMENT TOTALS	316,858	0	0	0	0
462	COURSE & GROUNDS					
	100-Course & Grounds Salaried	117,160	112,279	103,439	115,646	47,039
	101-Course & Grounds Hourly	182,621	184,867	175,786	190,413	46,856
	150-Benefits	10,330	9,400	2,610	9,400	106
	161-FICA	21,862	22,732	20,589	23,414	10,930
	162-Unemployment Compensation Tax	5,040	5,705	7,916	5,705	1,286
	191-Laundry - Uniforms	4,647	3,725	3,297	3,725	1,743
	200-Supplies	3,861	8,900	6,509	8,900	7,804
	222-Chemicals	57,377	57,500	71,872	57,500	16,070
	223-Fertilizer	34,495	41,500	44,972	41,500	11,892
	224-Seeds/Trees Expenses	3,459	6,000	1,555	6,000	2,710
	232-Gas/Oil	30,462	28,000	22,307	28,000	1,707
	260-Small Tools	727	1,200	482	1,200	1,074
	300-Outside Services	13,833	5,500	1,094	5,500	0
	317-Education & Training	405	1,100	415	1,100	732
	321-Telephone and fax	470	0	0	0	47
	322-Aquatic Weed Management	2,500	2,500	2,575	2,500	1,275
	323-Irrigation	9,908	8,750	11,629	8,750	2,376
	324-Port-O-Lets	2,486	2,610	2,988	2,610	324
	326-Sand/Top Dressing	2,816	5,100	1,729	5,100	1,818
	329-Course & Grounds Travel	749	1,500	548	1,500	0
	335-Tournament Expenses	0	0	0	0	2,264
	354-Worker's Compensation	8,357	8,700	7,289	8,700	1,390
	362-Utilities - Pump House	12,854	23,150	14,943	23,150	3,414
	363-Water	24,037	46,150	17,517	46,150	3,177
	364-Utilities - Maintenance Building	3,469	4,800	3,239	4,800	8,083
	370-Equipment Lease	0	0	0	0	29,505
	371-Equipment Rental	1,768	2,050	0	0	0
	373-Building Management	2,123	1,500	799	2,050	963
	374-Repairs & Maintenance	21,824	25,500	6,148	1,500	5,455
	376-Landscape Expenses	2,066	3,000	31,378	25,500	2,872
	420-Subscriptions	1,136	321	4,885	3,000	588
	480-Course & Grounds Miscellaneous	1,327	0	2,027	321	0
	481-Other Course & Ground Expense	27	1,400	496	1,400	0
	DEPARTMENT TOTALS	584,196	625,439	571,033	635,034	213,500
463	PRACTICE RANGE					
	200-Supplies	5,310	9,000	23,801	15,000	18,958
	TOTAL EXPENDITURES (THIS PAGE)	906,364	634,439	594,834	650,034	232,458

**LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget**

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACUTAL	2013 BUDGET	2013 as of 07/30/13
464	CARTS					
	101-Carts - Hourly	76,010	66,942	74,505	68,950	20,869
	161-FICA	5,704	5,121	6,187	5,121	2,712
	162-Unemployment Compensation Tax	2,759	2,919	4,296	2,919	264
	200-Supplies	(9)	2,750	2,262	2,750	1,050
	260-Minor Equipment	315	350	0	0	0
	354-Worker's Compensation	524	0	0	0	0
	374-Repairs & Maintenance	4,365	1,500	6,883	1,500	0
	380-Cart Lease	69,291	69,290	69,035	78,310	33,470
	DEPARTMENT TOTALS	158,959	148,872	163,168	159,550	58,365
465	PRO SHOP					
	100-Pro Shop - Salaried	73,753	77,000	78,131	79,310	34,895
	101-Pro Shop - Hourly	26,895	24,124	20,001	24,848	12,884
	150-Benefits	3,782	2,900	3,249	2,900	823
	161-FICA	10,540	11,747	11,069	12,099	4,124
	162-Unemployment Compensation Tax	2,230	2,526	4,492	2,526	627
	180-Cost of Goods Sold - Merchandise	126,489	104,650	128,193	119,717	45,507
	191-Laundry - Uniforms	2,743	4,000	2,193	4,000	0
	200-Supplies	998	700	2,991	700	215
	203-Score Cards	1,908	2,500	1,701	2,500	1,801
	211-Handicap Expenses	8,956	7,300	8,865	4,000	3,510
	317-Education & Training	1,629	1,050	1,419	1,050	2,388
	354-Worker's Compensation	5,505	6,300	5,351	6,300	988
	374-Repairs & Maintenance	0	1,750	0	0	0
	400-Over/Short	(289)	0	(1,386)	0	(311)
	419-Golf Club Rental Expense	0	1,200	3,604	1,200	0
	420-Dues and Subscriptions	485	475	725	475	0
	481-Other Pro Shop Expenses	6,337	6,500	5,699	3,375	345
	DEPARTMENT TOTALS	271,961	254,722	276,297	265,000	107,796
466	FOOD & BEVERAGE					
	100-Food & Beverage - Salaried	71,461	76,332	79,185	78,622	35,536
	101-Food & Beverage - Hourly	88,656	80,622	102,145	83,041	42,409
	150-Benefits	1,683	2,900	3,033	2,900	(132)
	161-FICA	15,192	12,007	17,982	12,367	9,662
	162-Unemployment Compensation Tax	6,193	4,132	9,026	4,132	1,288
	180-Cost of Goods Sold - Food	115,178	114,576	109,068	127,576	34,627
	181-Cost of Goods Sold - Beverage	16,232	18,592	21,718	21,092	5,585
	182-Cost of Goods Sold - Beer	40,423	44,555	43,611	47,892	12,564
	183-Cost of Goods Sold - Liquor	19,474	14,554	14,970	21,711	4,032
	184-Cost of Goods Sold - Wine	4,448	3,960	5,789	4,271	1,718
	191-Laundry - Uniforms	1,961	1,850	3,048	1,850	2,021
	192-Laundry - Linens	5,528	4,500	5,963	4,500	1,301
	200-Bar Supplies	122	400	1,099	400	449
	201-China/Glass/Silver	2,365	1,450	2,428	1,450	507
	202-Cleaning Supplies	2,285	1,200	2,771	1,200	1,106
	203-Dining Room Supplies	0	0	0	0	121
	TOTAL EXPENDITURES (THIS PAGE)	822,121	785,224	861,301	837,554	318,955

**LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget**

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACUTAL	2013 BUDGET	2013 as of 07/30/13
cont.	204-Kitchen Supplies	7,819	6,550	7,761	6,550	6,252
	205-Paper Supplies	9,939	11,450	4,864	11,450	1,868
	206-Miscellaneous Supplies	190	0	0	300	2,094
	209-Flowers/Decorations	137	300	507	300	0
	215-Licenses & Permits	2,945	3,250	1,300	3,250	45
	225-Meals & Entertainment	615	1,300	1,665	1,300	385
	300-Outside Services	1,432	500	799	500	380
	317-Education & Training	1,063	950	212	950	0
	341-Printing/Reproduction	0	0	0	0	2,086
	354-Worker's Compensation	3,529	3,900	3,860	3,900	732
	371-Equipment Rental	2,040	500	2,245	500	1,485
	374-Repairs & Maintenance	3,125	3,200	6,899	3,200	2,400
	375-Exterminating	95	0	0	0	0
	381-Other Food & Beverage Expenses	2,882	4,650	6,487	4,650	926
	400-Over/Short	738	0	393	0	109
	DEPARTMENT TOTALS	427,750	418,180	458,828	449,854	171,556
467	Marketing					
	150-Benefits	(261)	0	0	0	0
	340-Advertising	24,721	26,200	35,925	26,200	6,119
	346-Cyber Golf	3,050	3,000	2,100	5,100	0
	347-Collateral	1,187	0	3,105	5,750	1,560
	DEPARTMENT TOTALS	28,697	29,200	41,130	37,050	7,679
468	General & Administrative					
	100-General & Administrative - Salaried	115,248	118,417	125,523	121,970	51,836
	101-General & Administrative - Hourly	(3,811)	0	0	0	2,567
	150-Benefits	3,365	3,700	3,137	3,717	367
	161-FICA	7,349	7,682	7,392	7,912	5,127
	162-Unemployment Compensation Tax	906	1,209	952	1,209	250
	191-Laundry - Uniforms	120	0	0	0	450
	192-Staff Uniforms	544	500	1,018	500	661
	202-Cleaning Supplies	586	700	1,958	700	1,448
	207-Bathroom Supplies	3,893	3,700	4,674	3,700	944
	210-Office Supplies	5,976	6,500	7,475	6,500	4,146
	215-Taxes, Licenses & Permits	(385)	0	1,183	3,500	(34)
	225-Meals & Entertainment	837	0	603	0	689
	300-Outside Services	9,245	10,600	4,803	6,900	4,523
	312-Management Fees	96,000	90,000	90,000	90,000	37,500
	314-Legal Fees	0	0	0	0	0
	317-Education & Training	657	400	2,058	400	500
	321-Telephone	7,603	6,965	8,199	6,965	3,649
	325-Postage/Messenger	1,295	1,100	1,666	1,100	573
	329-Travel	4,739	3,000	6,046	3,000	1,813
	338-Credit Card Charges	42,103	43,450	43,750	45,667	6,670
	TOTAL EXPENDITURES (THIS PAGE)	361,516	363,673	388,559	377,640	150,120

**LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget**

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
cont.	339-Bank Charges	18	0	0	0	268
	340-Advertising & Promotion	0	0	773	1,207	0
	341-Printing/Reproduction	4,283	4,600	1,594	4,500	0
	342-Employee Procurement	507	1,700	0	1,700	14
	343-Data Processing Expenses	12,589	10,100	14,062	10,100	1,852
	354-Worker's Compensation	3,645	3,900	2,910	3,900	549
	360-Utilities - Clubhouse	51,243	56,000	52,188	56,000	22,609
	361-Water	5,852	5,800	6,798	5,800	1,351
	362-Cable TV	2,328	2,180	2,964	2,180	1,055
	371-Equipment Rental	176	0	0	0	0
	372-Security	1,677	1,575	840	1,575	645
	374-Repairs & Maintenance	0	0	0	0	3,726
	375-Clubhouse Maintenance	19,000	17,100	28,941	17,100	13,802
	376-Equipment Maintenance	0	0	0	0	3,634
	401-Bad Debt Expense	0	0	4,620	0	0
	420-Dues & Subscriptions	3,148	3,450	2,775	3,450	1,133
	440-Incentive	0	0	0	0	0
	480-Miscellaneous	3,046	1,200	472	1,200	849
	481-Other General & Admin Expenses	0	0	11,352	0	0
	540-Contributions	0	0	100	0	0
	700-Capital Purchases	82,572	126,000	121,600	126,000	32,582
	DEPARTMENT TOTALS	486,354	531,528	562,426	538,452	207,748
471	Debt Principal					
	000-Debt Principal 2010 (2005)	0	385,000	385,000	525,000	525,000
472	Debt Interest					
	002-Debt Interest - D.V.R.F.A.	166,007	100,000	100,395	100,000	43,718
	003-Debt Interest - GOB 2010 (2005)	91,609	158,000	179,937	164,932	85,594
	004-Amortization Expense	25,120	0	19,693	0	0
	DEPARTMENT TOTALS	282,736	258,000	300,025	264,932	129,312
492	Transfers					
	001-Transfer to General Fund	0	0	25,000	25,000	0
	TOTAL EXPENDITURES	2,562,821	2,659,941	2,806,708	2,914,872	1,439,914
	EXCESS REVENUES OVER EXPENDITURES	44,345	(95,541)	39,457	(158,794)	(632,100)
	ENDING FUND BALANCE	786,769	527,302	650,510	517,291	114,175

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

**CAPITAL PROJECT
SEWER**

FUND NO. 18

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	504,660	422,724	744,518	608,576	450,454
341	INTEREST EARNINGS 000 - Interest Earnings	6,724	4,000	404	0	370
354	STATE GRANTS 010-H ₂ O Grant	0	550,000	677,230	0	(2,674)
364	SEWAGE CONNECTION FEE 601-Edgewood Village Assessment	0	0	64,886	28,000	4,312
392	INTERFUND TRANSFERS 008-Transfer from Sewer	221,698	500,000	300,000	500,000	250,000
	TOTAL REVENUES	228,422	1,054,000	1,042,520	528,000	252,008
	TOTAL FUNDS AVAILABLE	733,082	1,476,724	1,787,038	1,136,576	702,462

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

**CAPITAL PROJECTS
SEWER**

FUND NO. 18

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
429	MISCELLANEOUS EXPENDITURES					
	600 - Capital Projects	6,214	705,000	340,254	555,000	48,006
	601 - Edgewood Village Sewer Project	0	830,000	956,034	0	818
	602 - Morrisville Capital Projects	0	0	0	200,000	255,615
	700 - Capital Purchases	0	25,000	34,365	65,000	0
	DEPARTMENT TOTAL	6,214	1,560,000	1,330,653	820,000	304,439
	TOTAL EXPENDITURES	6,214	1,560,000	1,330,653	820,000	304,439
	EXCESS REVENUES OVER EXPENDITURES	222,208	(506,000)	(288,133)	(292,000)	(52,431)
	ENDING FUND BALANCE	726,868	(83,276)	456,385	316,576	398,023

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

FUND NO. 19

SPECIAL PROJECTS FUND REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	559,259	648,050	543,043	513,821	498,487
341	INTEREST EARNINGS					
	000 - Interest Earnings	2,231	200	1,021	200	258
351	FEDERAL GRANTS					
	029 - FEMA-Elevation Grant	7,614	0	28,117	25,000	0
	083 - FEMA	7,316	0	2,584	0	0
	090 - FEMA - 2011	0	350,000	362,993	350,000	0
	091 - FEMA - 2010 SRL	0	0	10,489	0	0
	DEPARTMENT TOTAL	14,930	350,000	404,183	375,000	0
387	CONTRIBUTIONS					
	191 - Offsite Traffic Improvements	74,449	40,000	8,620	20,000	0
	TOTAL REVENUES	91,610	390,200	413,824	395,200	258
	TOTAL FUNDS AVAILABLE	650,869	1,038,250	956,867	909,021	498,745

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

FUND NO. 19

SPECIAL PROJECTS FUND EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
492	INTERFUND TRANSFERS OUT					
	020-Debt Service	30,009	30,009	30,009	30,009	15,009
	DEPARTMENT TOTAL	30,009	30,009	30,009	30,009	15,009
600	CAPITAL CONSTRUCTION					
	657-Storm Water Management Projects	510	0	312	34,000	0
	665-PEMA Elevation Construction	0	350,000	4,085	345,000	0
	666-PEMA Sweeny Acquisition	0	0	358,000	0	19,250
	715-PEMA Elevation Grant Professional	30,064	0	55,238	25,000	17,629
	738-Lindenhurst Rd. - Traffic Calming-Phase I	0	0	0	0	0
	746-Black Rock Rd. Bike/Pedestrian Project	47,243	0	10,735	0	0
	DEPARTMENT TOTAL	77,817	350,000	428,370	404,000	36,879
	TOTAL EXPENDITURES	107,826	380,009	458,379	434,009	51,888
	EXCESS REVENUES OVER EXPENDITURES	(16,216)	10,191	(44,555)	(38,809)	(51,630)
	ENDING FUND BALANCE	543,043	658,241	498,488	475,012	446,857

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

FUND NO. 20

DEBT SERVICE FUND REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	212,411	749,127	823,571	602,057	904,230
	PREPAID EXPENSES	0	0	0	0	0
	ACCOUNTS RECEIVABLE	0	0	0	0	0
	CASH	212,411	749,127	823,571	602,057	904,230
		212,411	749,127	823,571	602,057	904,230
301	REAL ESTATE TAXES	2.65 Mills				
	100 - Current	956,245	985,000	953,521	964,000	931,091
	200 - Delinquent	13,876	11,000	10,754	11,000	5,167
	600 - Interim	5,992	2,000	5,132	2,000	4,368
	601 - Interim - Delinquent	324	5,000	492	500	383
	DEPARTMENT TOTALS	976,437	1,003,000	969,899	977,500	941,009
341	INTEREST EARNINGS					
	000 - Interest Earnings	2,522	250	2,546	350	469
	DEPARTMENT TOTALS	2,522	250	2,546	350	469
380	MISCELLANEOUS REVENUE					
	000 - Miscellaneous Revenue	1,720	0	38,660	0	0
	003 - Sale of Elm Lowne	425,000	0	0	0	0
	DEPARTMENT TOTALS	426,720	0	38,660	0	0
392	INTERFUND OPERATING TRANSFERS					
	003 - Fire Protection Fund	29,680	29,680	29,680	29,680	14,842
	005 - Park & Recreation	172,968	173,757	173,757	173,757	86,877
	019 - Street Projects	30,009	30,009	30,009	30,009	15,009
	DEPARTMENT TOTALS	232,657	233,446	233,446	233,446	116,728
	TOTAL REVENUES	1,638,336	1,236,696	1,244,551	1,211,296	1,058,206
	TOTAL FUNDS AVAILABLE	1,850,747	1,985,823	2,068,122	1,813,353	1,962,436

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

FUND NO. 20

DEBT SERVICE FUND EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
471	DEBT PRINCIPAL					
	000 - Principal	620,000	630,000	630,000	570,000	0
	001 - Principal - Rescue Squad	44,436	46,652	46,464	48,668	24,015
	002 - Principal - DVRFA Loan #1	60,000	65,000	65,000	305,000	305,000
	004 - Principal - PEMA	9,566	9,761	9,761	9,957	4,954
	005 - Principal - D.V.R.F.A. 2004	100,000	104,000	104,000	108,000	108,000
	DEPARTMENT TOTAL	834,002	855,413	855,225	1,041,625	441,969
472	DEBT INTEREST					
	000 - Interest	126,800	114,400	114,400	101,800	50,900
	001 - Interest - Rescue Squad	6,151	3,934	4,123	1,919	1,279
	002 - Interest - D.V.R.D.A. #1	131,912	120,000	121,501	119,000	61,750
	004 - Interest - PEMA	1,576	1,381	1,381	1,184	617
	005 - Interest - D.V.R.F.A. 2004	22,755	65,844	28,502	65,844	12,094
	DEPARTMENT TOTAL	289,194	305,559	269,907	289,747	126,640
475	FISCAL AGENT'S FEES					
	000 - Trustee Fees	0	1,980	0	1,000	0
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	0	38,760	38,760	38,760	19,380
	TOTAL EXPENDITURES	1,123,196	1,201,712	1,163,892	1,371,132	587,989
	SINKING FUND	0	380,000	262,304	0	
	EXCESS REVENUES OVER EXPENDITURES	515,140	(345,016)	(181,645)	(159,836)	470,217
	ENDING FUND BALANCE	727,551	404,111	641,926	442,221	1,374,447

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

**CAPITAL RESERVE FUND
REVENUES**

FUND NO. 30

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	465,065	324,936	230,329	141,235	(55,001)
	Deferred Revenue	0				
	Accounts Payable	0				
	Accounts Receivable	0				
	Cash Total	465,065	324,936	230,329	141,235	45,001
341	INTEREST EARNINGS					
	000-Interest Earnings	3,047	300	986	600	24
342	RENT					
	200-Rent - YMEU	25,000	25,000	25,000	25,000	20,531
354	STATE GRANTS					
	040-LED Lighting Project	97,924	0	0	0	0
	050-RACP Grant Award	0	1,000,000	0	400,000	0
	060-PECO Grant	32,549	0	0	0	0
	DEPARTMENT TOTALS	130,473	1,000,000	0	400,000	0
380	MISCELLANEOUS REVENUE					
	003-Sale of Elm Lowne	254,610	0	157,857	0	0
	004-Township Line Road Reimbursement	0	0	39,554	0	0
	DEPARTMENT TOTALS	254,610	0	197,411	0	0
387	CONTRIBUTIONS					
	301-O/S and O/R Recreation	0	0	3,145	0	0
	302-Toll Brothers/Matrix	0	0	0	475,000	0
	DEPARTMENT TOTALS	0	0	3,145	475,000	0
392	INTERFUND OPERATING TRANSFERS					
	001-General Fund	0	300,000	400,000	0	0
	005-Park & Recreation	0	50,000	100,000	70,000	70,000
	DEPARTMENT TOTALS	0	350,000	500,000	70,000	70,000
	TOTAL REVENUES	413,130	1,375,300	726,542	970,600	90,555
	TOTAL FUNDS AVAILABLE	878,195	1,700,236	956,871	1,111,835	135,556

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

CAPITAL RESERVE FUND

EXPENDITURES

FUND NO. 30

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
460	PROJECTS					
	701-RACP Project Construction, Phase I	71,253	1,000,000	130,778	650,000	0
	702-RACP Professional Services	17,959	50,000	140,535	70,000	46,013
	715-Memorial Park-Engineering & Phase I	16,483	0	19,196	0	0
	723-LED Lighting Project	65,913	0	0	0	0
	DEPARTMENT TOTALS	171,608	1,050,000	290,509	720,000	46,013
480	MISC. EXPENDITURES					
	600-Capital Projects	76,497	39,500	34,621	0	447
	601-Capital Construction - Roads	245,649	200,000	454,026	0	48,110
	700-Capital Purchases-Gen Fund	154,112	105,000	132,714	212,000	119,125
	DEPARTMENT TOTALS	476,258	344,500	621,361	212,000	167,682
492	INTERFUND TRANSFERS					
	001-Transfer to General Fund	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	0	0
	TOTAL EXPENDITURES	647,866	1,394,500	911,870	932,000	213,695
	EXCESS REVENUES OVER EXPENDITURES	(234,736)	(19,200)	(185,328)	38,600	(123,140)
	ENDING CASH BALANCE	230,329	305,736	45,001	179,835	(78,139)

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 35

LIQUID FUELS FUND REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1/ FUND BALANCE	5,394	142,502	197,507	569,133	597,770
	<u>REVENUES:</u>					
341	INTEREST EARNINGS	44	100	768	100	1,175
355	STATE SHARED REVENUES					
	050-Liquid Fuels Entitlement	709,376	723,564	716,802	684,659	704,714
	051-Act 32 Entitlement	17,240	17,240	17,240	17,240	16,560
	DEPARTMENT TOTALS	726,616	740,804	734,042	701,899	721,274
380	Miscellaneous Revenue					
	000-Miscellaneous Revenue	53,717	0	0	0	0
	TOTAL REVENUES	780,377	740,904	734,810	701,999	722,449
	TOTAL FUNDS AVAILABLE	785,771	883,406	932,317	1,271,132	1,320,219

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

FUND NO. 35

LIQUID FUELS FUND EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
438	HIGHWAY MAINTENANCE					
	100- Personal Services	145,014	150,000	244,021	175,000	113,481
	161- FICA Employer's Share	11,094	11,480	18,668	12,000	8,681
	200 - Parts & Supplies	9,759	10,321	11,356	10,320	2,219
	260 - Minor Equipment	0	7,500	2,239	7,500	0
	305 - Outside Labor	0	67,500	0	67,500	22,723
	313 - Engineering Fees	21,739	34,000	5,888	45,000	77,246
	DEPARTMENT TOTALS	187,606	280,801	282,172	317,320	224,350
439	HIGHWAY/ROAD/STREET CONSTRUCTION					
	245 - Materials	145,658	82,250	51,459	82,250	39,410
	374 - Repairs and Maintenance	255,000	520,000	916	700,000	0
	700 - Capital Purchases	0	0	0	100,000	37,215
	DEPARTMENT TOTALS	400,658	602,250	52,375	882,250	76,625
480	MISCELLANEOUS EXPENDITURES					
	210 - Office/Administration	0	0	0	0	63
	TOTAL EXPENDITURES	588,264	883,051	334,547	1,199,570	301,038
	EXCESS REVENUES OVER EXPENDITURES	192,113	(142,147)	400,263	(497,571)	421,411
	ENDING FUND BALANCE	197,507	355	597,770	71,562	1,019,181

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 40

MEMORIAL FUND REVENUES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	<u>1/1 FUND BALANCE</u>	188,987	106,386	128,164	74,820	79,135
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	48	40	7	40	56
380	MISCELLANEOUS REVENUE					
	000-Miscellaneous Revenue	1,350	0	0	0	0
387	CONTRIBUTIONS--PRIVATE SOURCES					
	000-Contributions--private sources	5,525	5,000	4,810	0	728
	TOTAL REVENUES	6,923	5,040	4,817	40	784
	TOTAL FUNDS AVAILABLE	195,910	111,426	132,981	74,860	79,919

**LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget**

FUND NO. 40

MEMORIAL FUND EXPENDITURES

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
459	MEMORIAL CONSTRUCTION FUND					
	210-Office/Administration	603	500	299	200	171
	300-Contracted Services	21,258	31,000	29,365	33,000	9,028
	313- Architect & Engineering	0	1,000	0	0	0
	340- Advertising and Printing	1,050	3,100	1,106	3,100	1,636
	366-Utilities - Water	14,310	14,500	16,013	13,000	4,170
	374-Repairs and Maintenance	13,818	10,000	1,440	10,000	487
	480-Miscellaneous Expense	921	3,500	118	3,500	4,100
	481- 9-11 Events	9,670	2,000	851	2,000	1,816
	767- Utilities - PECO	6,117	10,000	4,655	8,000	1,451
	DEPARTMENT TOTAL	67,747	75,600	53,847	72,800	22,859
	TOTAL EXPENDITURES	67,747	75,600	53,847	72,800	22,859
	EXCESS REVENUES OVER EXPENDITURES	(60,824)	(70,560)	(49,030)	(72,760)	(22,075)
	ENDING FUND BALANCE	128,163	35,826	79,134	2,060	57,060

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

AMBULANCE/RESCUE SQUAD

FUND REVENUES

FUND NO. 50

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
279	1/1 FUND BALANCE	27,366	31,948	32,953	30,952	33,191
	REVENUES:					
301	REAL ESTATE TAXES	.25 Mills				
	100-Current	125,822	124,650	125,463	125,000	122,506
	200-Delinquent	3,852	500	3,309	750	1,590
	600-Interim-Current	431	100	369	100	314
	601-Interim-Delinquent	30	0	46	15	28
	DEPARTMENT TOTALS	130,135	125,250	129,187	125,865	124,438
341	INTEREST EARNINGS					
	000-Interest Earnings	101	130	24	130	30
392	INTERFUND TRANSFERS					
	001-General Fund	0	0	125,000	175,000	
	TOTAL REVENUES	130,236	125,380	254,211	300,995	124,468
	TOTAL FUNDS AVAILABLE	157,602	157,328	287,164	331,947	157,659

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

AMBULANCE/RESCUE SQUAD

FUND EXPENDITURES

FUND NO. 50

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 as of 07/30/13
412	AMBULANCE/RESCUE					
	480-Miscellaneous Expenses	0	1,000	0	1,000	0
	500-Contributions	124,650	124,650	124,650	300,000	124,650
	DEPARTMENT TOTAL	124,650	125,650	124,650	301,000	124,650
492	INTERFUND TRANSFERS OUT					
	001-Transfer to General Fund	0	0	4,323	0	0
	TOTAL EXPENDITURES	124,650	125,650	128,973	301,000	124,650
	EXCESS REVENUES OVER EXPENDITURES	5,586	(270)	125,238	(5)	(182)
	ENDING FUND BALANCE	32,952	31,678	158,191	30,947	33,009