

LOWER MAKEFIELD TOWNSHIP
GENERAL FUND 2012 SUMMARY

DEPARTMENT		2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
BEGINNING FUND BALANCE		916,211	1,123,463	1,545,215	1,619,243
REVENUES					
301	REAL ESTATE TAXES	5,101,689	5,601,318	5,529,000	4,950,611
310	LOCAL ACT 511 TAXES	1,236,884	1,023,614	1,247,500	324,843
321	LICENSES AND PERMITS	624,277	664,908	635,310	171,791
322	PERMITS/NON-BUS. LIC	3,685	4,415	4,000	8,080
331	FINES AND FORFEITS	124,715	117,801	132,500	30,353
341	INTEREST EARNINGS	971	7,911	1,000	1,271
342	RENTS AND ROYALTIES	305,756	298,983	306,460	150,008
351	FEDERAL GRANTS	25,000	50,000	27,350	12,500
354	STATE GRANTS	316,383	170,228	54,616	9,568
355	STATE SHARED REVENUES	365,656	617,729	390,600	0
361	CHARGES FOR SERVICES	566,556	487,919	560,050	263,824
380	MISCELLANEOUS REVENUES	59,543	130,607	35,200	45,620
383	LEAF ASSESSMENTS	356,099	448,557	442,000	413,641
387	CONTRIBUTIONS-PRIVATE SOURCES	2,025	1,510	2,100	2,344
391	SALE OF FIXED ASSETS	11,194	0	0	0
392	INTERFUND OPERATING TRANSFERS	790,480	447,360	412,728	186,400
395	REBATE FROM PRIOR YEAR	116,258	130,080	59,000	34,658
TOTAL REVENUES		10,007,171	10,202,940	9,839,414	6,605,512
EXPENDITURES					
400	CENTRAL GOVERNMENT	683,218	623,273	576,475	220,584
401	GENERAL EXPENDITURES	2,159,976	2,024,322	2,211,570	833,456
402	FINANCE	222,498	164,335	201,790	71,640
403	TAX COLLECTION	21,210	20,999	21,035	18,838
404	ELM LOWNE	42,390	7,786	0	0
407	INFORMATION TECHNOLOGY	62,244	58,489	63,560	30,782
410	POLICE	4,118,554	4,060,523	4,200,560	1,662,701
414	PLANNING AND ZONING	425,943	469,838	460,975	204,295
	PUBLIC WORKS	1,280,289	1,560,105	1,271,870	478,943
492	RETIREMENT TRANSFERS	866,359	717,490	816,171	0
TOTAL EXPENDITURES		9,882,681	9,707,160	9,824,006	3,521,239
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES		124,490	495,780	15,408	3,084,273
492	INTERFUND TRANSFERS	0	0	300,000	0
ENDING FUND BALANCE (DEFICIT)		1,040,701	1,619,243	1,260,623	4,703,516

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	916,211	1,123,463	1,545,215	1,619,243
301	REAL ESTATE TAXES				
	100-Current Levy	4,917,225	5,284,499	5,273,000	4,872,275
	200-Delinquent	52,193	66,281	50,000	18,800
	600-Interim-Current	11,387	12,348	5,000	0
	601-Interim-Delinquent	6,865	709	1,000	150
	602-Local Service Tax	114,019	237,481	200,000	59,386
	DEPARTMENT TOTAL	5,101,689	5,601,318	5,529,000	4,950,611
310	LOCAL TAX ACT 511 TAX				
	010-Per Capita-Current Levy	198,119	197,914	196,000	183,148
	015-Renters	8,810	7,176	4,500	445
	030-Per Capita-Delinquent	2,214	1,880	2,000	0
	100-Real Estate Transfer	1,027,741	784,000	1,045,000	141,250
	900-Act 319 & 515 Taxes	0	32,644	0	0
	DEPARTMENT TOTAL	1,236,884	1,023,614	1,247,500	324,843
321	LICENSES AND PERMITS				
	300-Lic. & Permits-Police	3,525	3,500	4,200	3,075
	301-Alarms	270	950	650	490
	302-Alarms-Violations	5,600	4,400	5,000	375
	710-Amusement & G/S Perm.	170	200	210	70
	800-Cable TV Franchise	609,571	650,000	620,000	165,114
	901-Sign Permits	1,016	1,128	1,000	242
	902-Plumber Licenses	4,075	4,730	4,250	2,425
	903-Trash Truck Licenses	50	0	0	0
	DEPARTMENT TOTAL	624,277	664,908	635,310	171,791
322	PERMITS/NON-BUS. LIC.				
	820-Road Encroachment	3,685	4,415	4,000	8,080
331	FINES & FORFEITS				
	100-Police Fines	122,636	114,126	130,000	30,053
	101-Police Code Enforcement	1,225	2,175	2,000	300
	120-Code Enforcement	854	1,500	500	0
	DEPARTMENT TOTAL	124,715	117,801	132,500	30,353
341	INTEREST EARNINGS				
	000-Interest Earnings	971	7,911	1,000	1,271
342	RENTS AND ROYALTIES				
	201-Rent-Farringer House	12,600	13,020	13,860	5,825
	204-Rent-Comm. Towers	268,145	261,363	268,000	122,383
	205-Rent-Patterson Farm	14,936	24,600	24,600	21,800
	(Continued)				

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
342	206-Rent-Elm Lowne	10,075	0	0	0
	DEPARTMENT TOTAL	305,756	298,983	306,460	150,008
351	FEDERAL GRANTS				
	020-Police Officers	25,000	50,000	25,000	12,500
	026-Ballistic Vests	0	0	2,350	0
	DEPARTMENT TOTAL	25,000	50,000	27,350	12,500
354	STATE GRANTS				
	030-Snow Removal Contract	14,135	14,616	14,616	0
	032-Highway Seat Belt Program	2,573	0	0	0
	033-Recycling	139,058	153,552	40,000	8,668
	037-Historical Commission	135	160	0	0
	038-Smooth Operator Grant	5,485	1,900	0	900
	039-Bucks Co Security Threat	154,997	0	0	0
	DEPARTMENT TOTAL	316,383	170,228	54,616	9,568
355	STATE SHARED REVENUE				
	010-Purta Entitlement	12,627	12,716	12,000	0
	120-Cas. Ins. -pension	352,598	604,415	378,000	0
	121-Ad. Hoc-pension	431	598	600	0
	DEPARTMENT TOTAL	365,656	617,729	390,600	0
361	CHARGE FOR SERVICES				
	100-Special Police Charges	105,078	10,799	9,100	3,903
	110-Police Overtime Reimbursement	0	85,567	85,000	42,360
	320-Plot Plan Review Fee	10,800	18,300	15,000	7,200
	321-Revision Fees	100	1,637	100	50
	330-Building Permits	211,030	107,482	220,000	111,885
	331-Electrical Permits	49,485	52,860	50,000	32,885
	332-Plumbing Permits	14,000	28,815	20,000	12,677
	333-Mechanical Permits	31,400	31,400	30,000	16,010
	334-Grading Permits	180	510	150	731
	340-Zoning Board Fees	24,728	22,000	22,500	9,250
	350-Plan Review Filing Fees	5,650	28,422	10,000	22,453
	351-Administration Fees	3,940	6,981	5,000	2,002
	353-Recycle Yard Fees	12,270	7,300	8,000	2,100
	357-School Dist. Crossing Grds	69,185	73,680	75,000	0
	363-Sale of Mulch	28,650	12,150	10,000	300
	510-Sale of Maps	60	16	100	18
	520-Sale of Ordinances	0	0	100	0
	DEPARTMENT TOTAL	566,556	487,919	560,050	263,824
	(Continued)				

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
380	MISC. REVENUE				
	000-Misc	59,255	63,770	20,000	7,446
	002-Misc-Historic Brochure	288	104	200	16
	004-Misc-Workers Comp	0	57,389	15,000	36,521
	005-Police Cars Insurance Reimbursement	0	9,344	0	1,637
	DEPARTMENT TOTAL	59,543	130,607	35,200	45,620
383	LEAF ASSESSMENT REVENUES				
	200-Leaf Assessment-Current	356,099	448,557	442,000	413,641
387	CONTRIBUTIONS - PRIVATE SOURCES				
	001-DARE Donations	1,625	1,000	1,500	2,344
	002-Town Watch Donations	100	0	0	0
	006-K-9 Unit Donations	300	510	600	0
	DEPARTMENT TOTAL	2,025	1,510	2,100	2,344
391	FIXED ASSET DISPOSITION				
	000-Sale of Fixed Assets	11,194	0	0	0
392	INTERFUND OPERATING TRANSFERS				
	002-Street Lights	0	0	1,245	0
	003-Fire Protection	0	0	28,960	0
	004-Hydrant	0	0	5,014	0
	005-Parks & Recreation	97,368	97,368	30,916	40,570
	008-Sewer	249,996	249,996	250,000	104,165
	009-Community Pool	99,996	99,996	28,510	41,665
	010-Open Space Maintenance	8,120	0	0	0
	015-Golf Course	0	0	25,000	0
	020-Debt Service	0	0	38,760	0
	030-Capital Reserve	335,000	0	0	0
	050-Rescue Squad	0	0	4,323	0
	DEPARTMENT TOTAL	790,480	447,360	412,728	186,400
395	REBATE FROM PRIOR YEAR				
	001-Casualty Insurance	79,287	79,746	39,000	19,543
	002-Workmens Compensation	36,971	50,334	20,000	15,115
	DEPARTMENT TOTAL	116,258	130,080	59,000	34,658
	TOTAL REVENUES	10,007,171	10,202,940	9,839,414	6,605,512
	TOTAL FUNDS AVAILABLE	10,923,382	11,326,403	11,384,629	8,224,755

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
GENERAL FUND - CENTRAL
GOVERNMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
400	CENTRAL GOVERNMENT				
	100 - Personal Services	225,390	229,735	227,250	102,148
	101 - Supervisor Salaries	20,022	17,500	13,125	3,646
	210 - Office/Administration	9,201	4,453	6,800	2,692
	260 - Minor Equipment	374	2,961	1,000	0
	300 - Contracted Services	2,375	8,416	3,500	2,013
	311 - Auditing & Accounting	15,568	24,586	14,500	0
	312 - Mgmt. Consultation	2,988	3,550	5,000	2,600
	313 - Engineering Fees	153,402	135,637	115,000	45,543
	314 - Legal Fees	187,669	134,263	125,000	24,083
	316 - Payroll Service Fees	9,546	7,993	8,700	4,491
	317 - Education & Training	1,534	1,000	1,500	832
	321 - Telephone	13,225	13,292	13,500	6,095
	325 - Postage	10,349	9,953	10,000	7,601
	337 - Auto Allowance	3,600	3,600	3,600	1,500
	340 - Advertising & Printing	8,958	5,998	9,000	2,139
	353 - Bonding Fees	5,838	5,934	6,000	5,838
	420 - Dues & Subscriptions	8,437	8,054	8,000	5,815
	480 - Misc Expense	4,742	6,348	5,000	3,548
	TOTAL EXPENDITURES	683,218	623,273	576,475	220,584

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND

GENERAL EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
401	GENERAL EXPENDITURES				
	153-Deferred Comp. Match	15,100	22,021	16,000	13,626
	156 - Hospitalization	1,244,868	1,135,541	1,322,000	477,103
	158 - Disability & Life Ins.	59,771	60,964	65,000	19,871
	161 - FICA Employers Share	382,681	386,164	399,000	137,232
	352 - Casualty Insurance	152,700	154,183	156,000	78,112
	354 - Workers Comp	170,238	174,438	170,000	84,580
	360 - Utilities	2,276	2,298	2,400	1,004
	430 - Real Estate Taxes	54,459	52,541	54,070	13,851
	461 - Farmland Preservation	795	1,324	1,000	39
	462 - Enviroment Council	1,994	2,871	500	1,065
	463 - Historical Review Board	0	150	0	0
	464 - Historical Commission	3,019	(1,838)	1,500	69
	465 - Solid Waste	4,826	4,826	4,500	0
	474 - CMAC	483	543	600	60
	475 - Citizens Traffic Commission	717	536	500	203
	476 - Citizens Economic	345	230	500	119
	477 - Citizens Budget Commission	0	0	500	0
	483 - Veteran's Square Expenses	300	0	0	0
	491 - Real Estate Tax Refund	29,435	4,527	1,000	158
	760 - Rental-Farringer House	2,833	3,183	2,000	1,400
	762 - Patterson Farm	31,254	19,820	12,000	4,934
	764 - Dalgewicz Manor House	1,882	0	2,500	30
	DEPARTMENT TOTALS	2,159,976	2,024,322	2,211,570	833,456
	TOTAL EXPENDITURES	2,159,976	2,024,322	2,211,570	833,456

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND - FINANCE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
402	FINANCIAL ADMIN.				
	100-Personal Services	214,049	143,166	177,000	61,695
	200-Parts & Supplies	1,495	1,870	2,300	498
	260-Minor Equipment	842	395	1,000	0
	300-Contracted Services	6,027	18,869	19,800	9,412
	317-Education & Training	0	0	1,500	0
	420-Dues & Subscriptions	85	35	190	35
	TOTAL EXPENDITURES	222,498	164,335	201,790	71,640

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
GENERAL FUND - TAX
COLLECTION EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/09/12
403	TAX COLLECTION				
	100-Personal Services	15,336	15,244	15,200	13,838
	200-Parts & Supplies	5,038	4,920	5,000	4,165
	353-Bonding Fees	836	835	835	835
	TOTAL EXPENDITURES	21,210	20,999	21,035	18,838

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND - ELM LOWNE

DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
404	ELM LOWNE				
	300-Contracted Services	8,596	250	0	0
	360-Utilities	10,465	5,048	0	0
	374-Repairs and Maintenance	23,193	2,488	0	0
	480-Miscellaneous	136	0	0	0
	TOTAL EXPENDITURES	42,390	7,786	0	0

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND - INFORMATION TECHNOLOGY

DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
407	INFORMATION TECHNOLOGY				
	200-Parts & Supplies	3,769	2,986	3,000	2,953
	260-Minor Equipment	1,217	1,218	1,500	210
	300-Contracted Services	24,916	28,097	26,400	11,649
	317-Education & Training	0	0	2,000	0
	391-Hardware Maintenance	1,472	0	4,000	0
	392-Software Maintenance	14,980	17,287	18,000	12,645
	480-Miscellaneous	15,890	8,901	8,660	3,325
	TOTAL EXPENDITURES	62,244	58,489	63,560	30,782

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

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
321	LICENSES & PERMITS				
	300 - Police Services	3,525	3,500	3,500	3,075
	301 - Alarms-Registrations	270	950	680	490
	302 - Alarms - Activations	5,600	4,400	5,000	375
	DEPARTMENT TOTAL	9,395	8,850	9,180	3,940
331	FINES & FORFEITS				
	100 - Police Fines	122,636	114,126	122,000	30,053
	101 - Police Code Enforcement	1,225	2,175	2,000	300
	DEPARTMENT TOTAL	123,861	116,301	124,000	30,353
351	FEDERAL GRANTS				
	020 - Police Officers	25,000	50,000	50,000	12,500
	026 - Ballistic Vests	0	0	4,200	0
	DEPARTMENT TOTAL	25,000	50,000	54,200	12,500
361	CHARGES FOR SERVICES				
	100 - Special Police Services	105,078	10,799	7,661	3,903
	110 - Police Overtime Reimbur.	0	85,057	70,000	42,360
	357 - School Dist. Crossing Grds	69,185	73,680	73,680	0
	DEPARTMENT TOTAL	174,263	169,536	151,341	46,263
387	CONTRIBUTIONS - PRIVATE SOURCES				
	001 - D.A.R.E Donations	1,625	1,000	1,500	2,344
	002 - Town Watch	100	0	0	0
	006 - K-9 Unit	300	510	600	0
	DEPARTMENT TOTAL	2,025	1,510	2,100	2,344
	TOTAL REVENUES	334,544	346,197	340,821	95,400

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

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
410	POLICE				
	100 - Personal Services	2,648,815	2,721,424	2,923,793	1,166,371
	102 - Crossing Guards	123,279	126,424	133,335	68,790
	103 - Overtime	226,295	314,513	195,000	110,713
	104 - Office	136,754	141,541	147,147	61,920
	105 - Court & Standby	58,570	48,813	48,400	19,326
	151 - Longevity	47,400	58,600	59,000	22,700
	152 - Other Benefits	173,162	179,271	184,125	1,021
	153 - Deferred Comp. Match	42,660	44,858	49,400	25,587
	154 - Retirement Benefits	114,885	0	0	0
	205 - Uniforms & Equip	68,525	60,688	64,700	15,110
	206 - Photo Supplies	85	50	100	0
	210 - Office/Administration	5,753	13,336	15,000	5,551
	232 - Diesel & Gasoline Fuel	67,358	84,312	81,000	33,492
	242 - Crime Prevention	2,826	2,926	7,350	(247)
	251 - Vehicle Parts & Supp.	36,017	46,906	30,400	19,623
	260 - Minor Equipment	16,689	16,583	28,560	20,957
	300 - Contracted Service	43,068	43,493	46,917	28,450
	317 - Education/Training	23,076	21,937	26,000	19,596
	319 - Animal Control	14,434	16,102	17,400	6,937
	321 - Telephone	27,580	28,017	27,420	12,926
	327 - Radio-Maintenance	413	0	1,800	44
	361 - Electric	28,781	8,436	7,200	2,338
	375 - Traffic Signal Repairs	28,476	40,978	34,000	8,513
	376 - Pistol Range Maint.	1,299	1,035	2,500	235
	420 - Dues & Subscriptions	1,352	1,790	1,750	1,035
	450 - Emergency Management	323	1,019	5,800	0
	480 - Miscellaneous	9,896	21,023	20,000	11,441
	485 - D.A.R.E. Program	3,755	3,889	7,000	4
	490 - Mobile Phones	12,030	20,771	35,463	268
	495 - Bucks Co Security Grp Exp	154,998	(8,212)	0	0
	TOTAL EXPENDITURES	4,118,554	4,060,523	4,200,560	1,662,701

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
GENERAL FUND - PLANNING AND
ZONING DEPARTMENT REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
321	LICENSES & PERMITS				
	710 - Amusement & G/S	170	200	210	70
	901 - Sign Permits	1,016	1,128	1,000	242
	902 - Plumbers Licenses	4,075	4,730	4,250	2,425
	DEPARTMENT TOTAL	5,261	6,058	5,460	2,737
331	FINES				
	120 - Code Enforcement	854	1,500	1,500	0
361	CHARGES FOR SERVICES				
	320 - Plot Plan Review Fees	10,800	18,300	16,000	7,200
	321 - Revision Fees	100	1,637	100	50
	330 - Building Permit	211,030	196,086	200,000	111,885
	331 - Electrical Permit	49,485	52,860	50,000	32,885
	332 - Plumbing Permit	14,000	28,815	20,000	12,677
	333 - Mechanical Permit	31,400	31,400	30,000	16,010
	334 - Grading Permit	180	510	510	731
	340 - Zoning Board Fees	24,728	22,000	22,000	9,250
	350 - Plan Review Filing Fee	5,650	28,422	15,000	22,453
	DEPARTMENT TOTAL	347,373	380,030	353,610	213,141
	TOTAL REVENUES	353,488	387,588	360,345	215,878

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

GENERAL FUND - PLANNING AND

ZONING DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
414	BUILDING & ZONING				
	100 - Personal Services	214,218	217,818	225,175	92,267
	210 - Office/Administration	3,620	2,282	4,300	822
	260 - Minor Equipment	250	90	1,500	0
	300 - Contracted Services	168	181	0	0
	308 - Grading Fees	10,622	14,796	11,000	4,619
	309 - Inspection Fees	116,124	159,233	144,000	67,759
	311 - Zoning Hearing Board	80,941	75,438	75,000	38,828
	DEPARTMENT TOTALS	425,943	469,838	460,975	204,295
	TOTAL EXPENDITURES	425,943	469,838	460,975	204,295

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

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
322	PERMITS/NON-BUSINESS LICENSES				
	820-Road Encroachment Permits	3,685	4,415	4,000	8,080
	TOTAL PERMITS	3,685	4,415	4,000	8,080
354	STATE GRANTS				
	030 Snow Removal Contract	14,135	14,616	14,616	0
	033-Recycling	139,058	153,552	40,000	8,668
	TOTAL STATE GRANTS	153,193	168,168	54,616	8,668
361	CHARGES FOR SERVICE				
	353-Recycle Yard Fee	12,270	7,300	8,000	2,100
	TOTAL CHARGES FOR SERVICE	12,270	7,300	8,000	2,100
	TOTAL PUBLIC WORKS DEPARTMENT	169,148	179,883	66,616	18,848

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
409	BUILDING MAINTENANCE				
	100-Personal Services	51,441	58,944	59,720	23,764
	260-Minor Equipment	325	961	2,500	2,500
	360-Utilities	71,389	63,213	70,000	34,096
	374-Repairs & Maintenance	57,291	51,705	55,500	22,750
	480-Miscellaneous	1,802	1,200	1,700	0
	TOTAL BUILDING MAINTENANCE	182,248	176,023	189,420	83,110
426	RECYCLING				
	100-Personal Services	54,768	23,554	39,350	14,421
	200-Parts & Supplies	11,953	3,759	11,000	249
	232-Diesel & Gasoline Fuel	13,270	11,000	12,400	0
	480-Miscellaneous	7,240	3,540	3,000	190
	600-Capital Construction	0	5,150	0	0
	TOTAL RECYCLING	87,231	47,003	65,750	14,860
427	LEAF COLLECTION				
	100-Personal Services	71,626	70,865	70,700	11,995
	200-Parts and Supplies	12,312	14,756	9,000	2,216
	232-Veh. Diesel & Gasoline	8,231	11,000	12,400	0
	305-Outside Labor	105,736	142,477	131,500	0
	480-Miscellaneous	489	941	525	0
	700-Capital Purchase	0	0	0	0
	TOTAL LEAF COLLECTION	198,394	240,039	224,125	14,211
428	BASIN MAINTENANCE				
	100-Personal Services	44,764	46,223	48,000	13,569
	200-Parts & Supplies	5,232	4,056	6,000	2,896
	260-Minor Equipment	0	0	1,200	0
	305-Outside Labor	16,349	21,814	23,500	650
	700-Capital Purchase	0	0	0	0
	TOTAL BASIN MAINTENANCE	66,345	72,093	78,700	17,115
430	HIGHWAY MAINTENANCE				
	100-Personal Services	414,638	458,961	376,930	253,636
	150-Benefits	9,363	23,758	31,910	3,167
	200-Parts and Supplies	14,381	14,313	16,000	3,876
	210-Office/Administration	6,064	6,514	7,600	3,632
	232-Veh-Diesel & Gasoline	33,300	56,535	52,300	8,673
	245-Materials	19,464	41,978	40,000	7,645
	246-Road Signs	14,469	15,894	25,600	13,044
	251-Veh-Parts & Supplies	24,174	29,111	31,000	11,467
	252-Tires	7,404	5,651	7,000	0
	(Continued)				

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
	253-Veh-Licenses & Tags	0	0	105	0
	260-Minor Equipment	6,168	6,150	4,900	1,009
	300-Contracted Services	50,803	72,586	45,700	20,955
	305-Outside Labor	11,758	7,960	8,000	1,285
	306-Veh-Outside Repairs	2,058	2,701	7,150	2,200
	374-Repairs & Maintenance	20,094	3,688	6,800	1,001
	600-Capital Construction	0	0	0	0
	700-Capital Purchase	0	8,500	0	0
	TOTAL HIGHWAY MAINTENANCE	634,138	754,300	660,995	331,590
432	SNOW & ICE CONTROL				
	100-Personal Services	109,949	104,511	51,380	17,899
	300-Snow Removal	0	164,328	0	0
	480-Miscellaneous	1,984	1,808	1,500	158
	TOTAL SNOW AND ICE CONTROL	111,933	270,647	52,880	18,057
	TOTAL PUBLIC WORKS DEPARTMENT	1,280,289	1,560,105	1,271,870	478,943

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
GENERAL FUND
TRANSFERS OUT

FUND NO. 01

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
492	INTERFUND OPERATING TRANSFERS				
	060 - Police	565,287	456,011	571,918	0
	065 - Non-Uniformed	301,072	261,479	244,253	0
	SUB TOTALS	866,359	717,490	816,171	0
	TOTAL EXPENDITURES	866,359	717,490	816,171	0
492	TRANSFERS				
	090 - Capital/Special Projects	0		300,000	0
	TOTAL	0		300,000	0

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 35

LIQUID FUELS FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1/ FUND BALANCE	47,239	5,394	142,502	197,508
	<u>REVENUES:</u>				
341	INTEREST EARNINGS	82	44	100	0
355	STATE SHARED REVENUES				
	050-Liquid Fuels Entitlement	691,806	709,376	723,564	716,802
	051-Act 32 Entitlement	17,240	17,240	17,240	17,240
	DEPARTMENT TOTALS	709,046	726,616	740,804	734,042
380	Miscellaneous Revenue				
	000-Miscellaneous Revenue	0	50,758	0	0
	TOTAL REVENUES	709,128	777,418	740,904	734,042
	TOTAL FUNDS AVAILABLE	756,367	782,812	883,406	931,550

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 35

LIQUID FUELS FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
438	HIGHWAY MAINTENANCE				
	100- Personal Services	139,933	145,014	150,000	0
	161- FICA Employer's Share	10,705	11,094	11,480	0
	200 - Parts & Supplies	8,594	9,759	10,321	5,336
	260 - Minor Equipment	3,714	0	7,500	0
	305 - Outside Labor	170,516	(2,960)	67,500	12,665
	313 - Engineering Fees	39,287	21,739	34,000	3,399
	DEPARTMENT TOTALS	372,749	184,646	280,801	21,400
439	HIGHWAY/ROAD/STREET CONSTRUCTION				
	245 - Materials	68,693	145,658	82,250	26,432
	374 - Repairs and Maintenance	225,112	255,000	520,000	0
	700 - Capital Purchases	84,419	0	0	0
	DEPARTMENT TOTALS	378,224	400,658	602,250	26,432
	TOTAL EXPENDITURES	750,973	585,304	883,051	47,832
	EXCESS REVENUES OVER EXPENDITURES	(41,845)	192,114	(142,147)	686,210
	ENDING FUND BALANCE	5,394	197,508	355	883,718

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

FUND NO. 08

SEWER FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
289	1/1 CASH BALANCE***	1,079,713	493,677	417,686	545,475
	Principal Payment -Spring & Hillside		4,710	0	
	ADJUSTED CASH BALANCE	1,079,713	498,387	417,686	417,686
	REVENUES:				
	INTEREST EARNINGS				
341	000-Interest Earnings	270	2,109	200	423
	005-Interest-Spring & Hillside	0	0	0	0
	DEPARTMENT TOTALS	270	2,109	200	423
364	SEWERAGE CHARGES				
	110-Connection Fees From Sewer Authority	9,820	64,812	100,000	41,244
	120-Residential Use Charges	3,903,356	4,485,622	4,400,000	1,046,562
	121-Commercial Use Charges	810,437	757,369	820,000	194,649
	122-Penalties	84,823	117,524	70,000	48,477
	123-Certification Fees	7,811	6,616	10,000	2,820
	124-Heacock Reimbursement	2,000	0	0	2,000
	DEPARTMENT TOTALS	4,818,247	5,431,943	5,400,000	1,335,752
380	MISCELLANEOUS REVENUES				
	000-Miscellaneous Revenues	347	4,188	1,490	0
395	REBATE FROM PRIOR YEAR				
	001-Casualty Insurance	22,230	22,020	10,800	5,396
	002-Workmens Compensation	3,054	4,060	2,400	1,219
	DEPARTMENT TOTALS	25,284	26,080	13,200	6,615
	TOTAL REVENUES	4,844,148	5,464,320	5,414,890	1,342,790
	TOTAL FUNDS AVAILABLE	5,923,861	5,962,707	5,832,576	1,760,476

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

FUND NO. 08

SEWER FUND EXPENSES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
429	OPERATING EXPENSES				
	100-Personal Services	260,538	262,023	275,639	113,079
	150-Benefits	9,166	7,940	64,433	2,311
	153-Deferred Comp. Match	3,250	4,285	3,300	2,697
	156-Hospitalization	81,096	67,267	72,760	31,718
	160-FICA	23,400	25,052	21,550	8,588
	210-Office/Administration	17,501	14,452	14,900	5,252
	227-Fuels and Chemicals	5,210	5,126	7,000	3,617
	232-Diesel & Gasoline Fuel	11,148	12,818	11,500	3,913
	251-Vehicle Parts & Supplies	2,627	1,404	2,700	908
	260-Minor Equipment	2,465	2,184	2,750	1,712
	300-Contracted Services	23,148	27,187	26,480	10,831
	307-Water Consumption Data	6,525	6,544	6,600	2,186
	311-Audit Fees	2,500	2,167	2,700	15,811
	313-Engineering Fees	33,098	27,048	30,000	20,892
	314-Legal Fees	5,858	10,139	6,000	6,530
	318-Transmission Fees	2,951,614	3,243,816	3,500,000	1,262,121
	321-Telephone	7,048	7,010	7,100	3,248
	352-Casualty Insurance	42,165	41,194	44,310	21,569
	354-Worker's Compensation Insurance	17,175	14,069	14,000	6,822
	361-Electricity	99,329	96,222	96,000	30,877
	364-Water & Sewer	2,510	2,655	2,600	908
	375-R&M-Meters/General	6,422	9,391	2,700	5,574
	376-R&M-Manholes/Mains	37,365	45,797	60,000	11,424
	377-R&M-Pump Stations	22,411	38,733	27,000	5,100
	378-R&M-Joint Use Y.B.	59,737	48,194	58,000	35,879
	379-R&M-Computers	2,040	2,040	1,900	850
	480-Miscellaneous	5,810	3,834	1,600	0
	490-Sewer Auth. Admin & Capital Funds	3,922	4,988	3,300	1,175
	600-Capital Construction	0	2,421	2,600	1,024
	700-Capital Purchases	3,727	42,150	2,500	0
	DEPARTMENT TOTALS	3,748,805	4,078,150	4,371,922	1,616,616
471	DEBT PRINCIPAL				
	003-Principal - GOB 2006/2011	0	245,260	100,000	0
	DEPARTMENT TOTALS	0	245,260	100,000	0
472	DEBT INTEREST				
	002-Amorization Expense	7,470	0	0	0
	003-GOB 2006/2011	339,171	343,826	184,522	70,040
	DEPARTMENT TOTALS	346,641	343,826	184,522	70,040
480	INVESTMENTS				
	120-Investment in Authority	618,330	0	0	0
	TOTAL EXPENDITURES (THIS PAGE)	4,713,776	4,667,236	4,656,444	1,686,656

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 08

SEWER FUND EXPENSES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
492	TRANSFERS				
	001-General Fund	249,996	249,996	250,000	104,165
	DEPARTMENT TOTALS	249,996	249,996	250,000	104,165
499	CAPITAL RESERVE	500,000	500,000	500,000	0
	TOTAL EXPENSES	5,463,772	5,417,232	5,406,444	1,790,821
	NET INCOME (LOSS)	(619,624)	47,088	8,446	(448,031)
	12/31 CASH BALANCE***	460,089	545,475	426,132	(30,345)

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
CAPITAL PROJECT
SEWER

FUND NO. 18

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	0	483,211	422,724	705,419
341	INTEREST EARNINGS 000 - Interest Earnings	4,660	6,724	4,000	562
354	STATE GRANTS 010-H ₂ O Grant	0	0	550,000	0
392	INTERFUND TRANSFERS 008-Transfer from Sewer	500,000	500,000	500,000	0
	TOTAL REVENUES	504,660	506,724	1,054,000	562
	TOTAL FUNDS AVAILABLE	504,660	989,935	1,476,724	705,981

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

CAPITAL PROJECTS

SEWER

FUND NO. 18

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
429	MISCELLANEOUS EXPENDITURES				
	600 - Capital Projects	0	258,529	705,000	175,054
	601 - Edgewood Village Sewer Project	0	25,987	830,000	592,223
	700 - Capital Purchases	0	0	25,000	15,484
	DEPARTMENT TOTAL	0	284,516	1,560,000	782,761
	TOTAL EXPENDITURES	0	284,516	1,560,000	782,761
	EXCESS REVENUES OVER EXPENDITURES	504,660	222,208	(506,000)	(782,199)
	ENDING FUND BALANCE	504,660	705,419	(83,276)	(76,780)

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

FUND NO. 05

PARK & RECREATION REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	265,844	237,214	220,865	209,807
301	REAL ESTATE TAXES				
	100 - Current Levy	645,543	644,207	646,000	593,953
	200 - Delinquent	6,961	9,280	6,000	2,603
	600 - Interim - Current	2,072	2,247	2,000	0
	601 - Interim - Delinquent	1,469	152	200	32
	DEPARTMENT TOTALS	656,045	655,886	654,200	596,588
341	INTEREST EARNINGS	160	1,170	200	235
342	RENTS & ROYALTIES				
	216 - Rent - 5 Mile Woods	15,400	18,200	18,000	5,800
	450 - Equipment Rental	39,390	41,560	33,700	250
	DEPARTMENT TOTALS	54,790	59,760	51,700	6,050
357	LOCAL GOV'T. GRANTS				
	100 - Bucks Society Performing Arts	0	0	2,800	0
367	PARKS & RECREATION				
	100 - Program Fees	114,313	137,026	134,011	7,860
	101 - Program Fees-5 Mile Woods	0	0	1,254	0
	200 - Sales	17,697	18,572	16,000	3,564
	DEPARTMENT TOTALS	132,010	155,598	151,265	11,424
380	MISC. REVENUES				
	000 - Misc. Revenues	7,613	1,119	2,000	675
392	INTERFUND TRANSFERS				
	006 - Transfer From Park & Rec FIL	25,000	0	10,000	0
395	REBATE FROM PRIOR YEAR				
	001 - Casulty Insurance	1,679	1,718	1,000	421
	002 - Workmens Compensation	3,246	4,506	2,500	1,260
	021 - Casualty Insurance Rebate	26	131	70	32
	022 - Workmens Comp Rebate	96	366	360	203
	DEPARTMENT TOTALS	5,047	6,721	3,930	1,916
	TOTAL REVENUES	880,665	880,254	876,095	616,888
	TOTAL FUNDS AVAILABLE	1,146,509	1,117,468	1,096,960	826,695

**Township of Lower Makefield
2012 Annual Operating Budget**

FUND NO. 05

PARK & RECREATION EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
451	PARKS & RECREATION				
	100 - Personal Services	239,612	257,674	183,985	83,116
	150 - Benefits	58,432	53,916	93,845	18,780
	153 - Deferred Comp Match	2,860	3,994	2,500	1,841
	161 - Fica Employer's Share	22,493	26,670	20,000	5,376
	191 - Uniform Allowance	519	662	1,100	0
	200 - Parts & Supplies	6,992	16,528	18,300	6,121
	210 - Office/Administration	2,526	3,009	4,500	647
	232 - Diesel & Gasoline Fuel	9,357	15,876	13,000	4,280
	247 - Programs & Events	3,150	3,229	4,050	316
	248 - Discount Tickets	16,444	14,491	16,000	2,836
	260 - Minor Equipment	4,060	14,291	4,000	0
	300 - Contracted Services	17,535	16,026	19,200	12,124
	313 - Engineering Fees	0	6,939	11,000	0
	314 - Legal Fees	0	0	1,000	0
	317 - Education/Training	0	0	500	0
	352 - Casualty Insurance	3,414	3,213	3,600	1,683
	354 - Worker's Comp. Insurance	15,219	14,538	14,000	7,049
	360 - Utilities	14,519	12,161	13,850	1,547
	374 - Repairs & Maintenance	37,778	22,039	23,375	9,789
	480 - Miscellaneous	996	0	0	0
	482 - Celebration Day	0	0	0	0
	540 - Contributions & Grants	11,000	11,000	10,500	3,000
	600 - Capital Construction	0	0	50,000	3,821
	700 - Capital Purchases	42,000	0	0	0
	DEPARTMENT TOTALS	508,906	496,256	508,305	162,326
452	MEMORIAL PARK				
	200 - Parts & Supplies	1,515	2,377	3,300	719
	300 - Contracted Services	0	0	2,575	0
	360 - Utilities	0	100	500	0
	374 - Repairs & Maintenance	0	0	200	0
	DEPARTMENT TOTAL	1,515	2,477	6,575	719
454	MACCLESFIELD PARK				
	200 - Parts & Supplies	9,345	7,140	9,450	6,214
	260 - Minor Equipment	4,717	269	5,000	0
	300 - Contracted Services	11,848	17,325	15,900	11,543
	360 - Utilities	53,934	42,145	49,450	10,299
	374 - Repairs & Maintenance	3,274	2,338	3,700	445
	DEPARTMENT TOTALS	83,118	69,217	83,500	28,501
	TOTAL EXPENDITURES (THIS PAGE)	593,539	567,950	598,380	191,546

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 05

PARK & RECREATION EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
455	OXFORD-ROELOFS				
	200 - Parts & Supplies	4,601	5,232	6,700	6,012
	260 - Minor Equipment	100	0	500	0
	300 - Contracted Services	1,742	1,844	2,450	1,550
	360 - Utilities	3,152	4,317	3,750	596
	374 - Repairs & Maintenance	6,452	0	475	0
	DEPARTMENT TOTALS	16,047	11,393	13,875	8,158
469	5 MILE WOODS				
	100 - Personal Services	11,985	8,048	9,500	3,541
	161 - FICA Employer's Share	0	0	1,030	1,571
	200 - Parts & Supplies	463	561	2,000	37
	210 - Office/Administration	94	27	200	0
	247 - Programs & Events	0	0	800	0
	260 - Minor Equipment	1,760	0	1,000	190
	300 - Contracted Services	1,463	6,571	3,700	133
	317 - Education/Training	0	0	200	0
	321 - Telephone	1,210	1,298	1,250	655
	352 - Casualty Insurance	126	246	250	129
	354 - Workers' Comp Insurance	895	2,345	2,400	1,137
	360 - Utilities	5,442	3,981	3,400	1,240
	374 - Repairs & Maintenance	5,146	4,905	3,000	306
	DEPARTMENT TOTALS	28,584	27,982	28,730	8,939
492	INTERFUND OPERATING TRANSFER				
	001 - General Fund	97,368	97,368	31,000	40,570
	020 - Debt Service	173,757	172,968	172,000	4,441
	030 - Capital Reserve	0	30,000	50,000	0
	DEPARTMENT TOTALS	271,125	300,336	253,000	45,011
	TOTAL EXPENDITURES (THIS PAGE)	315,756	339,711	295,605	62,108
	TOTAL EXPENDITURES	909,295	907,661	893,985	253,654
	EXCESS REVENUES OVER EXPENDITURES	(28,630)	(27,407)	(17,890)	363,234
	ENDING FUND BALANCE	237,214	209,807	202,975	573,041

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

FUND NO. 06

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	59,062	40,449	25,136	72,783
	<u>REVENUES:</u>				
341	INTEREST EARNINGS 000-Interest Earnings	22	155	10	31
387	CONTRIBUTIONS 060 - Developers	6,365	32,179	10,000	9,510
	TOTAL REVENUES	6,387	32,334	10,010	9,541
	TOTAL FUNDS AVAILABLE	65,449	72,783	35,146	82,324

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

FUND NO. 06

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
492	INTERFUND OPERATING TRANSFERS OUT				
	005 - Parks and Recreation	25,000	0	10,000	0
	DEPARTMENT TOTALS	25,000	0	10,000	0
	TOTAL EXPENDITURES	25,000	0	10,000	0
	EXCESS REVENUES OVER EXPENDITURES	(18,613)	32,334	10	9,541
	ENDING FUND BALANCE	40,449	72,783	25,146	82,324

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

FUND NO. 09

COMMUNITY POOL REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
289	1/1 CASH BALANCE**	365,893	308,363	289,003	322,089
	REVENUES:				
341	INTEREST EARNINGS				
	000 - Interest Earnings	226	1,278	100	257
367	COMMUNITY POOL				
	100 - Membership Fees	647,525	634,240	636,405	443,845
	200 - Miscellaneous Sales	91,364	84,074	89,075	655
	DEPARTMENT TOTALS	738,889	718,314	725,480	444,500
370	SWIM TEAM				
	009 - Swim Team Revenues	36,035	0	0	0
	DEPARTMENT TOTALS	36,035	0	0	0
380	MISCELLANEOUS REVENUES				
	000 - Miscellaneous Revenues	3,400	0	0	0
395	REBATE FROM PRIOR YEAR				
	001 - Casulty Insurance	5,831	5,776	1,500	1,416
	002 - Workmens Compensation	6,108	8,118	2,200	2,438
		11,939	13,894	3,700	3,854
	TOTAL REVENUES	790,489	733,486	729,280	448,611
	TOTAL FUNDS AVAILABLE	1,156,382	1,041,849	1,018,283	770,700

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 09

COMMUNITY POOL EXPENSES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
452	COMMUNITY POOL				
	100 - Personal Services	315,879	279,821	276,316	38,607
	150 - Benefits	2,063	3,363	4,500	808
	153 - Deferred Comp match	260	732	900	0
	156 - Hospitalization	37,719	31,023	36,000	19,176
	161 - FICA Employer's Share	20,614	16,587	21,200	1,136
	210 - Office/Administration	10,662	19,567	17,250	8,208
	222 - Chemicals	41,316	28,087	39,000	1,780
	249 - Other Exp. @ Pool	14,600	13,410	14,900	7,848
	260 - Minor Equipment	12,141	21,729	32,200	6,848
	300 - Contracted Services	1,555	2,334	4,500	647
	310 - Administrative Fees	0	0	4,700	0
	318 - Professional Services	0	0	1,000	0
	321 - Telephone	0	0	200	0
	352 - Casualty Insurance	11,060	10,805	11,315	5,658
	354 - Workers' Comp. Insurance	26,857	28,138	27,300	13,643
	360 - Utilities	78,129	63,995	77,860	9,983
	373 - Maint/Repairs/Facility	91,847	70,247	70,000	27,875
	376 - Maintenance/Grounds	1,247	5,006	6,400	2,987
	500 - Swim Team Expenses	5,611	0	0	0
	501 - Swim Team Expense	138	0	0	0
	600 - Capital Construction	2,965	17,867	15,000	8,200
	700 - Capital Purchases	4,000	7,053	17,500	11,153
	800 - Depreciation Expense	59,872	0	0	0
	DEPARTMENT TOTALS	738,535	619,764	678,041	164,557
492	INTERFUND OPERATING TRANSFERS				
	001 - General Fund	99,996	99,996	28,510	41,665
	TRANSFERS TOTAL	99,996	99,996	28,510	41,665
	TOTAL EXPENSES	838,531	719,760	706,551	206,222
	NET INCOME (LOSS)	(48,042)	13,726	22,729	242,389
	12/31 CASH BALANCE	317,851	322,089	311,732	564,478

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 15

GOLF COURSE FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
100	1/1 CASH BALANCE	970,023	742,424	622,843	742,305
	<u>REVENUES:</u>				
341	INTEREST EARNINGS				
	000-Interest Earnings	0	0	0	0
367	GOLF PARTICIPATION FEES				
	100-Greens Fees	1,446,881	1,323,280	1,303,500	152,772
	110-Practice Range Revenue	173,006	148,768	159,500	20,773
	120-Cart Revenue	415,500	421,804	415,800	42,380
	130-Clothing	42,327	41,677	33,700	2,439
	131-Accessories	7,463	18,925	17,300	2,644
	132-Balls/Gloves	43,599	45,307	41,500	5,018
	133-Clubs	20,121	28,746	27,100	2,901
	134-Bags/Other Merchandise	22,800	31,408	29,900	2,535
	135-Lessons - Junior Camp	4,879	7,303	7,450	0
	136-Club Rental	3,379	3,519	3,450	150
	138-Handicap Fee	18,658	10,703	10,600	3,644
	139-Other Revenue	5,023	17,292	12,300	459
	140-Food	239,864	245,291	260,400	35,803
	141-Beverage	64,745	59,869	66,400	7,247
	142-Beer	122,982	127,310	127,300	16,712
	143-Liquor	41,195	45,482	38,300	12,178
	144-Wine	9,887	10,527	9,900	2,001
	147-Other Revenue	703	3,520	0	0
	192-Interest Income	9,340	34	0	0
	195-Other G & A Revenue	4,480	4,546	0	0
	DEPARTMENT TOTALS	2,696,832	2,595,311	2,564,400	309,656
	TOTAL REVENUES	2,696,832	2,595,311	2,564,400	309,656
	TOTAL FUNDS AVAILABLE	3,666,855	3,337,735	3,187,243	1,051,961

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACUTAL	2012 BUDGET	2012 as of 05/31/12
453	GOLF COURSE				
	800-Depreciation Expense	313,070	0	0	0
462	COURSE & GROUNDS				
	100-Course & Grounds Salaried	95,244	112,160	112,279	21,249
	101-Course & Grounds Hourly	156,312	187,911	184,867	18,310
	150-Benefits	5,549	10,330	9,400	310
	161-FICA	19,719	21,862	22,732	3,153
	162-Unemployment Compensation Tax	5,761	5,040	5,705	1,228
	191-Laundry - Uniforms	5,249	4,647	3,725	1,851
	200-Supplies	3,115	3,861	8,900	747
	222-Chemicals	52,280	59,012	57,500	507
	223-Fertilizer	32,150	34,495	41,500	12,471
	224-Seeds/Trees Expenses	5,175	3,459	6,000	0
	232-Gas/Oil	20,790	30,462	28,000	4,368
	260-Small Tools	1,069	727	1,200	0
	300-Outside Services	7,243	13,833	5,500	326
	317-Education & Training	270	405	1,100	245
	321-Telephone and fax	616	470	0	0
	322-Aquatic Weed Management	2,475	2,500	2,500	125
	323-Irrigation	18,871	9,908	8,750	1,005
	324-Port-O-Lets	3,301	2,486	2,610	355
	326-Sand/Top Dressing	11,626	2,816	5,100	3,004
	329-Course & Grounds Travel	0	749	1,500	536
	335-Tournament Expenses	438	0	0	0
	354-Worker's Compensation	9,277	8,357	8,700	2,128
	362-Utilities - Pump House	27,017	12,854	23,150	1,188
	363-Water	55,850	24,037	46,150	4,840
	364-Utilities - Maintenance Building	96	3,469	4,800	2,742
	371-Equipment Rental	889	1,768	2,050	0
	373-Building Management	1,477	2,123	1,500	423
	374-Repairs & Maintenance	34,539	21,824	25,500	8,614
	376-Landscape Expenses	6,765	2,066	3,000	3,225
	420-Subscriptions	1,145	1,136	321	589
	480-Course & Grounds Miscellaneous	5,730	1,327	0	(9)
	481-Other Course & Ground Expense	0	27	1,400	0
	DEPARTMENT TOTALS	590,038	586,121	625,439	93,530
463	PRACTICE RANGE				
	100-Practice Range - Salaried	5,000	0	0	0
	200-Supplies	3,593	5,310	9,000	18,287
	201-Range Balls	10,260	0	0	0
	202-Range Mats	1,423	0	0	0
	DEPARTMENT TOTALS	20,276	5,310	9,000	18,287
	TOTAL EXPENDITURES (THIS PAGE)	923,384	591,431	634,439	111,817

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
464	CARTS				
	101-Carts - Hourly	79,196	76,010	66,942	7,767
	161-FICA	5,955	5,704	5,121	594
	162-Unemployment Compensation Tax	3,283	2,759	2,919	336
	200-Supplies	1,595	31	2,750	0
	260-Minor Equipment	870	314	350	0
	374-Repairs & Maintenance	1,361	4,364	1,500	3,000
	380-Cart Lease	69,291	69,291	69,290	17,323
	DEPARTMENT TOTALS	161,551	158,473	148,872	29,020
465	PRO SHOP				
	100-Pro Shop - Salaried	56,481	73,753	77,000	16,030
	101-Pro Shop - Hourly	24,251	26,895	24,124	2,734
	150-Benefits	4,371	3,782	2,900	788
	161-FICA	8,777	10,540	11,747	1,591
	162-Unemployment Compensation Tax	2,092	2,230	2,526	767
	180-Cost of Goods Sold - Merchandise	96,006	123,230	104,650	15,313
	191-Laundry - Uniforms	3,485	2,743	4,000	2,085
	200-Supplies	2,281	998	700	156
	203-Score Cards	4,624	1,908	2,500	0
	211-Handicap Expenses	6,089	8,956	7,300	3,000
	317-Education & Training	400	1,629	1,050	928
	354-Worker's Compensation	4,713	5,505	6,300	1,562
	374-Repairs & Maintenance	685	0	1,750	0
	400-Over/Short	167	(289)	0	(155)
	419-Golf Club Rental Expense	4,855	0	1,200	0
	420-Dues and Subscriptions	110	485	475	200
	481-Other Pro Shop Expenses	3,213	6,351	6,500	1,905
	DEPARTMENT TOTALS	222,600	268,716	254,722	46,904
466	FOOD & BEVERAGE				
	100-Food & Beverage - Salaried	90,917	71,461	76,332	19,000
	101-Food & Beverage - Hourly	45,533	88,656	80,622	9,194
	150-Benefits	5,210	2,401	2,900	1,415
	161-FICA	12,158	15,192	12,007	2,220
	162-Unemployment Compensation Tax	3,771	6,193	4,132	1,268
	180-Cost of Goods Sold - Food	100,036	115,178	114,576	16,612
	181-Cost of Goods Sold - Beverage	21,391	16,232	18,592	1,785
	182-Cost of Goods Sold - Beer	35,910	40,423	44,555	5,090
	183-Cost of Goods Sold - Liquor	15,421	19,474	14,554	2,668
	184-Cost of Goods Sold - Wine	3,831	4,448	3,960	682
	191-Laundry - Uniforms	1,215	1,961	1,850	1,560
	192-Laundry - Linens	4,710	5,528	4,500	1,809
	200-Bar Supplies	54	122	400	248
	201-China/Glass/Silver	1,398	2,365	1,450	0
	202-Cleaning Supplies	1,108	2,285	1,200	203
	203-Dining Room Supplies	481	0	0	0
	TOTAL EXPENDITURES (THIS PAGE)	727,295	819,108	785,224	139,678

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACUTAL	2012 BUDGET	2012 as of 05/31/12
cont.	204-Kitchen Supplies	1,519	7,819	6,550	1,424
	205-Paper Supplies	12,673	9,939	11,450	1,014
	206-Miscellaneous Supplies	0	190	0	0
	209-Flowers/Decorations	0	137	300	19
	215-Licenses & Permits	540	2,945	3,250	300
	225-Meals & Entertainment	0	615	1,300	0
	300-Outside Services	808	1,432	500	165
	317-Education & Training	0	1,063	950	0
	354-Worker's Compensation	3,819	3,529	3,900	1,112
	371-Equipment Rental	428	2,040	500	445
	374-Repairs & Maintenance	4,240	3,125	3,200	1,998
	381-Other Food & Beverage Expenses	0	2,882	4,650	380
	400-Over/Short	344	738	0	(134)
	DEPARTMENT TOTALS	367,515	428,373	418,180	70,477
467	Marketing				
	100-Marketing - Salaried	4,731	0	0	0
	161-FICA	404	0	0	0
	162-Unemployment Compensation	238	0	0	0
	340-Advertising	11,396	24,721	26,200	7,413
	346-Cyber Golf	0	3,050	3,000	2,100
	347-Collateral	13,972	1,187	0	0
	DEPARTMENT TOTALS	30,741	28,958	29,200	9,513
468	General & Administrative				
	100-General & Administrative - Salaried	126,725	115,248	118,417	27,321
	101-General & Administrative - Hourly	0	(3,811)	0	0
	150-Benefits	4,650	5,430	3,700	1,924
	161-FICA	7,012	7,349	7,682	1,622
	162-Unemployment Compensation Tax	1,057	906	1,209	506
	191-Laundry - Uniforms	1,801	120	0	0
	192-Staff Uniforms	940	544	500	434
	202-Cleaning Supplies	95	576	700	98
	207-Bathroom Supplies	2,187	3,893	3,700	1,040
	210-Office Supplies	10,719	5,970	6,500	1,259
	215-Taxes, Licenses & Permits	0	(385)	0	1,120
	225-Meals & Entertainment	200	838	0	91
	300-Outside Services	6,215	9,245	10,600	1,252
	312-Management Fees	93,500	96,000	90,000	22,500
	314-Legal Fees	8,582	0	0	0
	317-Education & Training	1,355	657	400	0
	321-Telephone	8,110	7,603	6,965	1,835
	325-Postage/Messenger	970	1,211	1,100	385
	329-Travel	6,339	4,739	3,000	1,240
	338-Credit Card Charges	43,168	40,937	43,450	4,610
	TOTAL EXPENDITURES (THIS PAGE)	721,881	754,401	363,673	83,473

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 15

GOLF COURSE FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACUTAL	2012 BUDGET	2012 as of 05/31/12
cont.	339-Bank Charges	119	18	0	0
	340-Advertising & Promotion	571	0	0	503
	341-Printing/Reproduction	1,837	4,283	4,600	928
	342-Employee Procurment	214	507	1,700	0
	343-Data Processing Expenses	6,130	12,589	10,100	3,186
	354-Worker's Compensation	3,902	3,645	3,900	846
	360-Utilities - Clubhouse	41,675	51,243	56,000	11,281
	361-Water	6,961	5,852	5,800	1,169
	362-Cable TV	2,105	2,328	2,180	720
	371-Equipment Rental	0	176	0	0
	372-Security	1,260	1,677	1,575	210
	374-Repairs & Maintenance	7,249	0	0	0
	375-Clubhouse Maintenance	19,165	19,000	17,100	5,351
	376-Equipment Maintenance	459	0	0	0
	420-Dues & Subscriptions	4,168	3,148	3,450	727
	440-Incentive	(6,234)	0	0	0
	480-Miscellaneous	1,245	3,046	1,200	210
	540-Contributions	200	0	0	0
	700-Capital Purchases	46,575	77,281	126,000	24,706
	DEPARTMENT TOTALS	461,226	481,863	531,528	117,074
471	Debt Principal				
	000-Debt Principal 2010 (2005)	420,000	380,000	385,000	0
472	Debt Interest				
	002-Debt Interest - D.V.R.F.A.	208,420	166,007	100,000	46,119
	003-Debt Interest - GOB 2010 (2005)	130,319	91,609	158,000	0
	004-Amortization Expense	20,014	0	0	0
	DEPARTMENT TOTALS	358,753	257,616	258,000	46,119
	TOTAL EXPENDITURES	2,945,770	2,595,430	2,659,941	430,924
	EXCESS REVENUES OVER EXPENDITURES	(248,938)	(119)	(95,541)	(121,268)
	ENDING FUND BALANCE	721,085	742,305	527,302	621,037

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

STREET LIGHT FUND
REVENUES

FUND NO. 02

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	7,888	7,101	3,066	(3,056)
341	INTEREST EARNINGS 000-Interest Earnings	7	42	20	8
383	LIGHT ASSESSMENTS 300-Current Assessment	35,815	33,636	35,215	30,764
	TOTAL REVENUES	35,822	33,678	35,235	30,772
	TOTAL FUNDS AVAILABLE	43,710	40,779	38,301	27,716

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

**STREET LIGHT FUND
EXPENDITURES**

FUND NO. 02

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
434	STREET LIGHTING				
	361-Electricity	32,463	35,603	37,912	12,193
	374-Repairs & Maintenance	4,146	8,232	4,150	2,507
	TOTAL EXPENDITURES	36,609	43,835	42,062	14,700
	EXCESS REVENUES OVER EXPENDITURES	(787)	(10,157)	(6,827)	16,072
	ENDING FUND BALANCE	7,101	(3,056)	(3,761)	13,016

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

**FIRE PROTECTION FUND
REVENUES**

FUND NO. 03

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/09/12
279	1/1 FUND BALANCE	45,485	75,480	109,026	124,491
	REVENUES:				
301	REAL ESTATE TAXES	.90 Mills			
	100-Current Levy	453,898	452,957	449,740	417,623
	200-Delinquent	4,810	5,210	1,710	1,446
	600-Interim-Current	1,067	1,158	600	0
	601-Interim-Delinquent	570	59	15	13
	DEPARTMENT TOTALS	460,345	459,384	452,065	419,082
341	INTEREST EARNINGS				
	000-Interest Earnings	45	285	125	57
355	STATE SHARED REVS.				
	130-For. Fire Ins. Prem. Tax	393,322	572,527	332,320	0
362	FIRE INSPECTION FEE				
	201-Special Fire Protection Fees	27,430	27,000	24,900	22,600
395	REBATES FROM PRIOR YEAR				
	002 -Workmens Compensation	611	812	0	244
	DEPARTMENT TOTALS	611	812	0	244
	TOTAL REVENUES	881,753	1,060,008	809,410	441,983
	TOTAL FUNDS AVAILABLE	927,238	1,135,488	918,436	566,474

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

**FIRE PROTECTION FUND
EXPENDITURES**

FUND NO. 03

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
411	FIRE PROTECTION				
	100-Personal Services	26,367	18,566	14,952	7,753
	161-FICA Employers Share	708	709	1,488	250
	210-Office/Administration	109	185	210	0
	300-Contracted Services	6,000	14,400	14,400	4,800
	354-Worker's Comp Ins.	2,686	2,814	2,955	1,364
	530-Contr.-Yardley-Makefield	333,000	333,000	333,000	0
	533-Y-M Relief Assn.	381,522	555,351	326,320	0
	536-Contribution Morrisville Fire	6,000	6,000	6,000	0
	537-Morrisville Firefighter's Relief	11,800	17,176	10,205	0
	DEPARTMENT TOTAL	768,192	948,201	709,530	14,167
471	DEBT PRINCIPAL				
	000-GOB 2006	19,370	19,740	20,488	0
472	DEBT INTEREST				
	000-GOB 2006	27,260	13,376	25,862	5,225
492	INTERFUND OPERATING TRANSFERS				
	020-Debt Service Fund	36,936	29,680	29,680	0
	TOTAL EXPENDITURES	851,758	1,010,997	785,560	19,392
	EXCESS REVENUES OVER EXPENDITURES	29,995	49,011	23,850	422,591
	ENDING FUND BALANCE	75,480	124,491	132,876	547,082

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 04

HYDRANT FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	22,658	15,388	8,736	10,061
	<u>REVENUES:</u>				
301	REAL ESTATE TAXES	.29 Mills			
	100-Current Levy	137,903	137,493	136,875	126,431
	200-Delinquent	1,471	3,898	1,335	1,157
	600-Interim-Current	481	522	100	0
	601-Interim-Delinquent	329	34	15	7
	DEPARTMENT TOTALS	140,184	141,947	138,325	127,595
341	INTEREST EARNINGS				
	000-Interest Earnings	18	76	20	15
	TOTAL REVENUES	140,202	142,023	138,345	127,610
	TOTAL FUNDS AVAILABLE	162,860	157,411	147,081	137,671

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 04

HYDRANT FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
449	HYDRANT SERVICES				
	100-Personal Services	250	250	250	0
	366-PA American Water Fees	140,219	140,097	140,500	58,550
	367-Morrisville Water Fees	7,003	7,003	7,353	7,003
	TOTAL EXPENDITURES	147,472	147,350	148,103	65,553
	EXCESS REVENUES OVER EXPENDITURES	(7,270)	(5,327)	(9,758)	62,057
	ENDING FUND BALANCE	15,388	10,061	(1,022)	72,118

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

LIBRARY FUND REVENUES

FUND NO. 07

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	88,186	88,224	88,249	88,561
	REVENUES:				
341	INTEREST EARNINGS 000-Interest Earnings	38	337	25	68
	TOTAL REVENUES	38	337	25	68
	TOTAL FUNDS AVAILABLE	88,224	88,898	88,274	88,629

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
LIBRARY FUND EXPENDITURES

FUND NO. 07

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
	TOTAL EXPENDITURES	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	38	337	25	68
	ENDING FUND BALANCE	88,224	88,561	88,274	88,629

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 11

TRAFFIC IMPACT FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	491,439	446,370	431,008	431,107
341	INTEREST EARNINGS 000 - Interest Earnings	210	1,752	200	351
387	CONTRIBUTIONS 519 - Dev. Contr. Service Area 2	2,988	13,629	7,500	5,883
	TOTAL REVENUES	3,198	15,381	7,700	6,234
	TOTAL FUNDS AVAILABLE	494,637	461,751	438,708	437,341

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 11

TRAFFIC IMPACT FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
439	HIGHWAY CONSTRUCTION				
	619 - Service Area #2 Construction	48,267	30,644	25,000	11,723
	DEPARTMENT TOTALS	48,267	30,644	25,000	11,723
	TOTAL EXPENDITURES	48,267	30,644	25,000	11,723
	EXCESS REVENUES OVER EXPENDITURES	(45,069)	(15,263)	(17,300)	(5,489)
	ENDING FUND BALANCE	446,370	431,107	413,708	425,618

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 19

SPECIAL PROJECTS FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	663,592	559,260	648,050	536,923
341	INTEREST EARNINGS				
	000 - Interest Earnings	237	2,231	200	447
351	FEDERAL GRANTS				
	029 - FEMA-Elevation Grant	68,965	7,614	0	0
	083 - FEMA	0	7,316	0	2,584
	090 - FEMA - 2011	0	0	350,000	0
	095 - DRJTBC Bike Path Grant	0	0	0	0
	DEPARTMENT TOTAL	68,965	14,930	350,000	2,584
387	CONTRIBUTIONS				
	191 - Offsite Traffic Improvements	17,500	68,328	40,000	8,620
	TOTAL REVENUES	86,702	85,489	390,200	11,651
	TOTAL FUNDS AVAILABLE	750,294	644,749	1,038,250	548,574

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 19

SPECIAL PROJECTS FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
492	INTERFUND TRANSFERS OUT				
	020-Debt Service	30,009	30,009	30,009	0
	DEPARTMENT TOTAL	30,009	30,009	30,009	0
600	CAPITAL CONSTRUCTION				
	657-Storm Water Management Projects	12,517	510	0	312
	665-PEMA Elevation Construction	0	0	350,000	0
	715-PEMA Elevation Grant Professional	65,921	30,064	0	13,651
	738-Lindenhurst Rd. - Traffic Calming-Phase I	2,460	0	0	0
	746-Black Rock Rd. Bike/Pedestrian Project	80,127	47,243	0	10,735
	DEPARTMENT TOTAL	161,025	77,817	350,000	24,698
	TOTAL EXPENDITURES	191,034	107,826	380,009	24,698
	EXCESS REVENUES OVER EXPENDITURES	(104,332)	(22,337)	10,191	(13,047)
	ENDING FUND BALANCE	559,260	536,923	658,241	523,876

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 20

DEBT SERVICE FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	(41,402)	212,411	749,127	727,452
	PREPAID EXPENSES	0	0	0	0
	ACCOUNTS RECEIVABLE	0	0	0	0
	CASH	(41,402)	212,411	749,127	0
		(41,402)	212,411	749,127	0
301	REAL ESTATE TAXES	2.65 Mills			
	100 - Current	1,336,476	956,245	985,000	881,650
	200 - Delinquent	14,124	13,777	11,000	3,760
	600 - Interim	5,526	5,992	2,000	0
	601 - Interim - Delinquent	3,141	324	5,000	68
	DEPARTMENT TOTALS	1,359,267	976,338	1,003,000	885,478
341	INTEREST EARNINGS				
	000 - Interest Earnings	377	2,522	250	506
	DEPARTMENT TOTALS	377	2,522	250	506
380	MISCELLANEOUS REVENUE				
	000 - Miscellaneous Revenue	0	1,720	0	0
	003 - Sale of Elm Lowne	0	425,000	0	0
	DEPARTMENT TOTALS	0	426,720	0	0
392	INTERFUND OPERATING TRANSFERS				
	003 - Fire Protection Fund	36,936	29,680	29,680	0
	005 - Park & Recreation	173,757	172,968	173,757	4,441
	019 - Street Projects	30,009	30,009	30,009	0
	DEPARTMENT TOTALS	240,702	232,657	233,446	4,441
393	NOTE PROCEEDS				
	120-Bond Proceeds	10,870,472	0	0	0
	DEPARTMENT TOTALS	10,870,472	0	0	0
	TOTAL REVENUES	12,470,818	1,638,237	1,236,696	890,425
	TOTAL FUNDS AVAILABLE	12,429,416	1,850,648	1,985,823	890,425

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget

FUND NO. 20

DEBT SERVICE FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
471	DEBT PRINCIPAL				
	000 - Principal	11,730,896	620,000	630,000	0
	001 - Principal - Rescue Squad	42,654	44,436	46,652	22,973
	002 - Principal - DVRFA Loan #1	0	60,000	65,000	0
	004 - Principal - PEMA	9,378	9,566	9,761	4,043
	005 - Principal - D.V.R.F.A. 2004	96,000	100,000	104,000	0
	DEPARTMENT TOTAL	11,878,928	834,002	855,413	27,016
472	DEBT INTEREST				
	000 - Interest	232,531	126,800	114,400	0
	001 - Interest - Rescue Squad	7,933	6,151	3,934	2,321
	003 -Interest - D.V.R.F.A. #2	152,068	131,912	120,000	0
	004 -Interest - PEMA	1,764	1,576	1,381	599
	005 - Interest - D.V.R.F.A. 2004	25,002	22,755	65,844	13,322
	200 - Debt Service Defeasance	0	0	380,000	0
	DEPARTMENT TOTAL	419,298	289,194	685,559	16,242
475	FISCAL AGENT'S FEES				
	000 - Trustee Fees	0	0	1,980	0
492	INTERFUND TRANSFER				
	020 - Transfer to General Fund	0	0	38,760	0
	TOTAL EXPENDITURES	12,298,226	1,123,196	1,581,712	43,258
	EXCESS REVENUES OVER EXPENDITURES	172,592	515,041	(345,016)	847,167
	ENDING FUND BALANCE	131,190	727,452	404,111	847,167

TOWNSHIP OF LOWER MAKEFIELD
2012 Annual Operating Budget
CAPITAL RESERVE FUND
REVENUES

FUND NO. 30

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	1,163,396	465,066	324,936	273,354
	Deferred Revenue	0			
	Accounts Payable	0			
	Accounts Receivable	0			
	Cash Total	1,163,396	465,066	324,936	0
341	INTEREST EARNINGS				
	000-Interest Earnings	479	3,047	300	611
342	RENT				
	200-Rent - YMEU	25,000	0	25,000	0
354	STATE GRANTS				
	040-LED Lighting Project	125,000	97,924	0	0
	050-RACP Grant Award	0	0	1,000,000	0
	060-PECO Grant	0	32,549	0	0
	DEPARTMENT TOTALS	125,000	130,473	1,000,000	0
380	MISCELLANEOUS REVENUE				
	003-Sale of Elm Lowne	0	254,610	0	0
	004-Township Line Road Reimbursement	0	0	0	39,554
	DEPARTMENT TOTALS	0	254,610	0	39,554
387	CONTRIBUTIONS				
	301-O/S and O/R Recreation	0	0	0	3,145
392	INTERFUND OPERATING TRANSFERS				
	001-General Fund	0	0	300,000	0
	005-Park & Recreation	0	0	50,000	0
	DEPARTMENT TOTALS	0	0	350,000	0
	TOTAL REVENUES	150,479	388,130	1,375,300	43,310
	TOTAL FUNDS AVAILABLE	1,313,875	853,196	1,700,236	43,310

TOWNSHIP OF LOWER MAKEFIELD

2012 Annual Operating Budget

CAPITAL RESERVE FUND
EXPENDITURES

FUND NO. 30

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
460	PROJECTS				
	701-RACP Project Construction, Phase I	0	3,229	1,000,000	44,433
	702-RACP Professional Services	0	17,959	50,000	27,073
	715-Memorial Park-Engineering & Phase I	6,014	16,483	0	0
	723-LED Lighting Project	0	65,913	0	0
	DEPARTMENT TOTALS	6,014	103,584	1,050,000	71,506
480	MISC. EXPENDITURES				
	600-Capital Projects	134,202	76,497	39,500	4,918
	601-Capital Construction - Roads	0	245,649	200,000	(8,899)
	700-Capital Purchases-Gen Fund	373,593	154,112	105,000	122,931
	DEPARTMENT TOTALS	507,795	476,258	344,500	118,950
492	INTERFUND TRANSFERS				
	001-Transfer to General Fund	335,000	0	0	0
	DEPARTMENT TOTALS	335,000	0	0	0
	TOTAL EXPENDITURES	848,809	579,842	1,394,500	190,456
	EXCESS REVENUES OVER EXPENDITURES	(698,330)	(191,712)	(19,200)	(147,146)
	ENDING CASH BALANCE	465,066	273,354	305,736	(147,146)

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 40

MEMORIAL FUND REVENUES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	<u>1/1 FUND BALANCE</u>	247,866	188,987	106,386	128,163
	<u>REVENUES:</u>				
341	INTEREST EARNINGS 000-Interest Earnings	104	48	40	0
380	MISCELLANEOUS REVENUE 000-Miscellaneous Revenue	0	1,350	0	0
387	CONTRIBUTIONS--PRIVATE SOURCES 000-Contributions--private sources	41,682	5,525	5,000	860
	TOTAL REVENUES	41,786	6,923	5,040	860
	TOTAL FUNDS AVAILABLE	289,652	195,910	111,426	129,023

LOWER MAKEFIELD TOWNSHIP
2012 Annual Operating Budget

FUND NO. 40

MEMORIAL FUND EXPENDITURES

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
459	MEMORIAL CONSTRUCTION FUND				
	210-Office/Administration	242	603	500	77
	300-Contracted Services	21,593	21,258	31,000	12,344
	313- Architect & Engineering	562	0	1,000	0
	340- Advertising and Printing	11,675	1,050	3,100	956
	366-Utilities - Water	11,756	14,310	14,500	3,769
	374-Repairs and Maintenance	22,615	13,818	10,000	0
	480-Miscellaneous Expense	100	921	3,500	54
	481- 9-11 Events	25,822	9,670	2,000	645
	767- Utilities - PECO	6,300	6,117	10,000	875
	DEPARTMENT TOTAL	100,665	67,747	75,600	18,720
	TOTAL EXPENDITURES	100,665	67,747	75,600	18,720
	EXCESS REVENUES OVER EXPENDITURES	(58,879)	(60,824)	(70,560)	(17,860)
	ENDING FUND BALANCE	188,987	128,163	35,826	110,303

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

FUND NO. 50

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
279	1/1 FUND BALANCE	26,467	27,366	31,948	32,922
	<u>REVENUES:</u>				
301	<u>REAL ESTATE TAXES</u>	.25 Mills			
	100-Current	126,083	125,822	124,650	116,007
	200-Delinquent	1,256	3,822	500	1,157
	600-Interim-Current	398	431	100	0
	601-Interim-Delinquent	291	30	0	6
	DEPARTMENT TOTALS	128,028	130,105	125,250	117,170
341	INTEREST EARNINGS				
	000-Interest Earnings	15	101	130	20
	TOTAL REVENUES	128,043	130,206	125,380	117,190
	TOTAL FUNDS AVAILABLE	154,510	157,572	157,328	150,112

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

FUND NO. 50

DEPT.	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 as of 05/31/12
412	AMBULANCE/RESCUE				
	480-Miscellaneous Expenses	2,494	0	1,000	0
	500-Contributions	124,650	124,650	124,650	0
	TOTAL EXPENDITURES	127,144	124,650	125,650	0
	EXCESS REVENUES OVER EXPENDITURES	899	5,556	(270)	117,190
	ENDING FUND BALANCE	27,366	32,922	31,678	150,112