

2013
FINAL
BUDGET

LOWER MAKEFIELD TOWNSHIP
GENERAL FUND 2013 SUMMARY

DEPARTMENT		2010 ACTUAL	2011 ACTUAL	2012 BUDGET	09/30/12 ACTUAL	2012 PROJECTED	2013 BUDGET
BEGINNING FUND BALANCE		916,211	1,123,463	1,545,215	1,615,002	1,615,002	1,297,290
REVENUES							
301	REAL ESTATE TAXES	5,101,689	5,601,812	5,529,000	5,439,678	5,524,922	5,568,750
310	LOCAL ACT 511 TAXES	1,236,884	1,025,646	1,247,500	917,342	1,085,300	1,249,600
321	LICENSES AND PERMITS	624,277	665,261	635,310	345,305	665,200	664,675
322	PERMITS/NON-BUS. LIC	3,685	4,415	4,000	10,395	10,395	19,000
331	FINES AND FORFEITS	124,715	119,563	132,500	72,333	117,000	117,000
341	INTEREST EARNINGS	971	9,735	1,000	3,987	3,987	5,000
342	RENTS AND ROYALTIES	305,756	298,983	306,460	240,624	311,860	326,460
351	FEDERAL GRANTS	25,000	50,000	27,350	25,000	27,350	3,500
354	STATE GRANTS	316,383	170,228	54,616	98,605	124,969	55,127
355	STATE SHARED REVENUES	365,656	617,729	390,600	397,107	410,316	403,316
361	CHARGES FOR SERVICES	566,556	491,281	560,050	481,133	620,336	628,925
380	MISCELLANEOUS REVENUES	59,543	138,872	35,200	65,807	71,707	55,000
383	LEAF ASSESSMENTS	356,099	448,557	442,000	445,873	447,450	447,500
387	CONTRIBUTIONS-PRIVATE SOURCES	2,025	7,939	2,100	2,444	3,600	3,100
391	SALE OF FIXED ASSETS	11,194	0	0	2,225	2,225	2,500
392	INTERFUND OPERATING TRANSFERS	790,480	447,360	412,728	290,795	412,728	408,405
395	REBATE FROM PRIOR YEAR	116,258	130,080	59,000	112,816	112,852	94,000
TOTAL REVENUES		10,007,171	10,227,461	9,839,414	8,951,469	9,952,197	10,051,858
EXPENDITURES							
400	CENTRAL GOVERNMENT	683,218	624,386	576,475	404,970	550,026	549,950
401	GENERAL EXPENDITURES	2,159,976	2,026,159	2,211,570	1,578,610	2,047,485	2,171,242
402	FINANCE	222,498	164,796	201,790	140,272	199,690	196,190
403	TAX COLLECTION	21,210	20,999	21,035	19,025	21,135	21,135
404	ELM LOWNE	42,390	7,785	0	0	0	0
407	INFORMATION TECHNOLOGY	62,244	58,489	63,560	43,620	58,319	59,000
410	POLICE	4,118,554	4,080,662	4,200,560	2,999,611	4,244,477	4,447,210
414	PLANNING AND ZONING	425,943	469,953	460,975	421,196	496,574	451,293
	PUBLIC WORKS	1,280,289	1,567,379	1,271,870	788,478	1,311,032	1,327,803
492	RETIREMENT TRANSFERS	866,359	717,490	816,171	0	816,171	822,836
TOTAL EXPENDITURES		9,882,681	9,738,098	9,824,006	6,395,782	9,744,909	10,046,659
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES		124,490	489,363	15,408	2,555,687	207,288	5,199
492	INTERFUND TRANSFERS	0	0	300,000	300,000	525,000	175,000
ENDING FUND BALANCE (DEFICIT)		1,040,701	1,612,826	1,560,623	4,170,689	1,297,290	1,127,489

**TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget**

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1 FUND BALANCE	1,123,463	1,545,215	1,615,002	1,615,002	1,297,290
301	REAL ESTATE TAXES		10.50 mills			
	100-Current Levy	5,284,499	5,273,000	5,212,930	5,264,400	5,273,000
	200-Delinquent	66,775	50,000	41,777	55,000	60,000
	600-Interim-Current	12,348	5,000	4,780	4,780	5,000
	601-Interim-Delinquent	709	1,000	743	742	750
	602-Local Service Tax	237,481	200,000	179,448	200,000	230,000
	DEPARTMENT TOTAL	5,601,812	5,529,000	5,439,678	5,524,922	5,568,750
310	LOCAL TAX ACT 511 TAX					
	010-Per Capita-Current Levy	197,914	196,000	188,541	196,400	196,000
	015-Renters	7,176	4,500	6,849	7,100	7,100
	030-Per Capita-Delinquent	1,880	2,000	0	1,800	1,500
	100-Real Estate Transfer	783,853	1,045,000	721,952	880,000	1,045,000
	900-Act 319 & 515 Taxes	34,823	0	0	0	0
	DEPARTMENT TOTAL	1,025,646	1,247,500	917,342	1,085,300	1,249,600
321	LICENSES AND PERMITS					
	300-Lic. & Permits-Police	4,200	4,200	3,425	4,200	4,250
	301-Alarms	950	650	800	800	650
	302-Alarms-Violations	4,400	5,000	2,475	5,000	5,000
	710-Amusement & G/S Perm.	200	210	140	200	200
	800-Cable TV Franchise	649,653	620,000	334,341	650,000	650,000
	901-Sign Permits	1,128	1,000	374	750	750
	902-Plumber Licenses	4,730	4,250	3,750	4,250	3,825
	DEPARTMENT TOTAL	665,261	635,310	345,305	665,200	664,675
322	PERMITS/NON-BUS. LIC.					
	820-Road Encroachment	4,415	4,000	10,395	10,395	19,000
331	FINES & FORFEITS					
	100-Police Fines	115,888	130,000	71,733	115,000	115,000
	101-Police Code Enforcement	2,175	2,000	600	2,000	2,000
	120-Code Enforcement	1,500	500	0	0	0
	DEPARTMENT TOTAL	119,563	132,500	72,333	117,000	117,000
341	INTEREST EARNINGS					
	000-Interest Earnings	9,735	1,000	3,987	3,987	5,000
342	RENTS AND ROYALTIES					
	201-Rent-Farringer House	13,020	13,860	10,445	13,860	13,860
	204-Rent-Comm. Towers	261,363	268,000	206,779	268,000	268,000
	205-Rent-Patterson Farm	24,600	24,600	23,400	30,000	44,600
	DEPARTMENT TOTAL	298,983	306,460	240,624	311,860	326,460
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget**

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
351	FEDERAL GRANTS					
	020-Police Officers	50,000	25,000	25,000	25,000	0
	026-Ballistic Vests	0	2,350	0	2,350	3,500
	DEPARTMENT TOTAL	50,000	27,350	25,000	27,350	3,500
354	STATE GRANTS					
	030-Snow Removal Contract	14,616	14,616	15,128	15,128	15,127
	033-Recycling	153,552	40,000	13,637	40,000	40,000
	035-Emergency Management Agency	0	0	68,940	68,941	0
	037-Historical Commission	160	0	0	0	0
	038-Smooth Operator Grant	1,900	0	900	900	0
	DEPARTMENT TOTAL	170,228	54,616	98,605	124,969	55,127
355	STATE SHARED REVENUE					
	010-Purta Entitlement	12,716	12,000	0	12,716	12,716
	120-Cas. Ins. -pension	604,415	378,000	396,948	397,000	390,000
	121-Ad. Hoc-pension	598	600	159	600	600
	DEPARTMENT TOTAL	617,729	390,600	397,107	410,316	403,316
361	CHARGE FOR SERVICES					
	100-Special Police Charges	10,799	9,100	9,128	10,000	9,500
	110-Police Overtime Reimbursement	88,929	85,000	69,464	85,000	90,000
	320-Plot Plan Review Fee	18,300	15,000	16,650	18,000	18,000
	321-Revision Fees	1,637	100	75	75	750
	330-Building Permits	107,482	220,000	202,656	230,000	230,000
	331-Electrical Permits	52,860	50,000	64,271	67,000	67,000
	332-Plumbing Permits	28,815	20,000	26,423	28,000	28,000
	333-Mechanical Permits	31,400	30,000	32,183	33,300	33,000
	334-Grading Permits	510	150	55	150	150
	340-Zoning Board Fees	22,000	22,500	18,000	22,500	22,000
	350-Plan Review Filing Fees	28,422	10,000	26,078	28,000	28,000
	351-Administration Fees	6,981	5,000	4,305	5,000	5,000
	353-Recycle Yard Fees	7,300	8,000	4,900	5,800	8,000
	357-School Dist. Crossing Grds	73,680	75,000	0	75,000	77,000
	363-Sale of Mulch	12,150	10,000	6,900	12,450	12,450
	510-Sale of Maps	16	100	29	36	50
	520-Sale of Ordinances	0	100	16	25	25
	DEPARTMENT TOTAL	491,281	560,050	481,133	620,336	628,925
380	MISC. REVENUE					
	000-Misc	72,035	20,000	16,048	20,000	30,000
	002-Misc-Historic Brochure	104	200	20	40	0
	004-Misc-Workers Comp	57,389	15,000	43,073	45,000	25,000
	005-Police Cars Insurance Reimburs	9,344	0	6,666	6,667	0
	DEPARTMENT TOTAL	138,872	35,200	65,807	71,707	55,000
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget**

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
383	LEAF ASSESSMENT REVENUES					
	200-Leaf Assessment-Current	448,557	442,000	445,873	447,450	447,500
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001-DARE Donations	1,000	1,500	2,444	3,000	2,500
	006-K-9 Unit Donations	510	600	0	600	600
	009-Video Surveillance	6,429	0	0	0	0
	DEPARTMENT TOTAL	7,939	2,100	2,444	3,600	3,100
391	FIXED ASSET DISPOSITION					
	000-Sale of Fixed Assets	0	0	2,225	2,225	2,500
392	INTERFUND OPERATING TRANSFERS					
	002-Street Lights	0	1,245	934	1,245	1,245
	003-Fire Protection	0	28,960	21,720	28,960	28,960
	004-Hydrant	0	5,014	3,760	5,014	5,014
	005-Parks & Recreation	97,368	30,916	23,187	30,916	30,916
	008-Sewer	249,996	250,000	187,500	250,000	250,000
	009-Community Pool	99,996	28,510	21,382	28,510	28,510
	015-Golf Course	0	25,000	0	25,000	25,000
	020-Debt Service	0	38,760	29,070	38,760	38,760
	050-Rescue Squad	0	4,323	3,242	4,323	0
	DEPARTMENT TOTAL	447,360	412,728	290,795	412,728	408,405
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	79,746	39,000	67,879	67,879	54,000
	002-Workmens Compensation	50,334	20,000	44,937	44,973	40,000
	DEPARTMENT TOTAL	130,080	59,000	112,816	112,852	94,000
	TOTAL REVENUES	10,227,461	9,839,414	8,951,469	9,952,197	10,051,858
	TOTAL FUNDS AVAILABLE	11,350,924	11,384,629	10,566,471	11,567,199	11,349,148

TOWNSHIP OF LOWER MAKEFIELD 2013 Annual Operating Budget GENERAL FUND - CENTRAL GOVERNMENT EXPENDITURES
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FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
400	CENTRAL GOVERNMENT					
	100 - Personal Services	230,186	227,250	183,283	227,500	231,500
	101 - Supervisor Salaries	17,500	13,125	6,563	8,750	8,750
	210 - Office/Administration	4,453	6,800	4,448	6,200	6,800
	260 - Minor Equipment	2,961	1,000	0	1,000	1,000
	300 - Contracted Services	8,416	3,500	4,346	4,346	3,800
	311 - Auditing & Accounting	24,586	14,500	0	14,500	17,500
	312 - Mgmt. Consultation	3,550	5,000	2,600	5,000	5,000
	313 - Engineering Fees	135,637	115,000	98,463	125,000	115,000
	314 - Legal Fees	134,263	125,000	50,142	90,000	93,000
	316 - Payroll Service Fees	7,993	8,700	7,820	8,700	9,000
	317 - Education & Training	1,000	1,500	1,011	1,500	1,500
	321 - Telephone	13,292	13,500	11,944	14,500	13,500
	325 - Postage	9,953	10,000	9,992	9,992	10,000
	337 - Auto Allowance	3,600	3,600	2,700	3,600	3,600
	340 - Advertising & Printing	5,998	9,000	3,053	9,000	9,000
	353 - Bonding Fees	5,934	6,000	5,838	5,838	6,000
	420 - Dues & Subscriptions	8,054	8,000	7,065	7,600	8,000
	480 - Misc Expense	7,010	5,000	5,702	7,000	7,000
	TOTAL EXPENDITURES	624,386	576,475	404,970	550,026	549,950

TOWNSHIP OF LOWER MAKEFIELD

2013 Annual Operating Budget

GENERAL FUND

GENERAL EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PORJECTED	2013 BUDGET
401	GENERAL EXPENDITURES					
	153-Deferred Comp. Match	22,020	16,000	16,207	22,000	22,000
	156 - Hospitalization	1,135,541	1,322,000	907,923	1,150,000	1,250,000
	158 - Disability & Life Ins.	60,964	65,000	40,832	62,000	62,000
	161 - FICA Employers Share	386,164	399,000	289,975	399,000	410,970
	352 - Casualty Insurance	154,183	156,000	117,167	156,223	164,034
	354 - Workers Comp	174,438	170,000	126,871	169,160	177,618
	360 - Utilities	2,298	2,400	1,824	2,400	2,600
	430 - Real Estate Taxes	52,541	54,070	51,921	52,200	54,070
	461 - Farmland Preservation	1,324	1,000	720	1,000	1,000
	462 - Enviroment Council	2,871	500	1,246	1,875	4,000
	463 - Historical Review Board	150	0	0	0	0
	464 - Historical Commission	0	1,500	69	500	500
	465 - Solid Waste	4,826	4,500	0	4,900	4,900
	474 - CMAC	543	600	104	600	600
	475 - Citizens Traffic Commission	536	500	366	545	500
	476 - Citizens Economic	230	500	216	400	500
	477 - Citizens Budget Commission	0	500	0	0	0
	491 - Real Estate Tax Refund	4,527	1,000	521	1,200	1,000
	760 - Rental-Farringer House	3,183	2,000	2,136	2,500	2,200
	762 - Patterson Farm	19,820	12,000	20,482	20,482	12,000
	764 - Dalgewicz Manor House	0	2,500	30	500	750
	DEPARTMENT TOTALS	2,026,159	2,211,570	1,578,610	2,047,485	2,171,242
	TOTAL EXPENDITURES	2,026,159	2,211,570	1,578,610	2,047,485	2,171,242

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

GENERAL FUND - FINANCE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
402	FINANCIAL ADMIN.					
	100-Personal Services	143,627	177,000	120,980	177,000	182,000
	200-Parts & Supplies	1,870	2,300	1,588	2,300	2,500
	260-Minor Equipment	395	1,000	64	400	1,000
	300-Contracted Services	18,869	19,800	17,605	19,800	10,000
	317-Education & Training	0	1,500	0	0	500
	420-Dues & Subscriptions	35	190	35	190	190
	TOTAL EXPENDITURES	164,796	201,790	140,272	199,690	196,190

TOWNSHIP OF LOWER MAKEFIELD

2013 Annual Operating Budget

GENERAL FUND - TAX
COLLECTION EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
403	TAX COLLECTION					
	100-Personal Services	15,244	15,200	13,838	15,300	15,300
	200-Parts & Supplies	4,920	5,000	4,352	5,000	5,000
	353-Bonding Fees	835	835	835	835	835
	TOTAL EXPENDITURES	20,999	21,035	19,025	21,135	21,135

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

GENERAL FUND - ELM LOWNE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
404	ELM LOWNE					
	300-Contracted Services	250	0	0	0	0
	360-Utilities	5,048	0	0	0	0
	374-Repairs and Maintenance	2,487	0	0	0	0
	480-Miscellaneous	0	0	0	0	0
	TOTAL EXPENDITURES	7,785	0	0	0	0

TOWNSHIP OF LOWER MAKEFIELD 2013 Annual Operating Budget
GENERAL FUND - INFORMATION TECHNOLOGY DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
407	INFORMATION TECHNOLOGY					
	200-Parts & Supplies	2,986	3,000	3,519	3,519	3,500
	260-Minor Equipment	1,218	1,500	466	1,000	1,500
	300-Contracted Services	28,097	26,400	19,078	22,000	22,000
	317-Education & Training	0	2,000	0	0	1,000
	391-Hardware Maintenance	0	4,000	0	4,000	3,000
	392-Software Maintenance	17,287	18,000	14,061	18,000	18,000
	480-Miscellaneous	8,901	8,660	6,496	9,800	10,000
	TOTAL EXPENDITURES	58,489	63,560	43,620	58,319	59,000

TOWNSHIP OF LOWER MAKEFIELD 2013 Annual Operating Budget GENERAL FUND - POLICE DEPARTMENT REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
321	LICENSES & PERMITS					
	300 - Police Services	4,200	4,200	3,425	4,200	4,250
	301 - Alarms-Registrations	950	650	800	800	650
	302 - Alarms - Activations	4,400	5,000	2,475	5,000	5,000
	DEPARTMENT TOTAL	9,550	9,850	6,700	10,000	9,900
331	FINES & FORFEITS					
	100 - Police Fines	115,888	130,000	71,733	115,000	115,000
	101 - Police Code Enforcement	2,175	2,000	600	2,000	2,000
	DEPARTMENT TOTAL	118,063	132,000	72,333	117,000	117,000
351	FEDERAL GRANTS					
	020 - Police Officers	50,000	25,000	25,000	25,000	0
	026 - Ballistic Vests	0	2,350	0	2,350	3,500
	DEPARTMENT TOTAL	50,000	27,350	25,000	27,350	3,500
361	CHARGES FOR SERVICES					
	100 - Special Police Services	10,799	9,100	9,128	10,000	9,500
	110 - Police Overtime Reimbur.	88,929	85,000	69,464	85,000	90,000
	357 - School Dist. Crossing Grds	73,680	75,000	0	75,000	77,000
	DEPARTMENT TOTAL	173,408	169,100	78,592	170,000	176,500
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001 - D.A.R.E Donations	1,000	1,500	2,444	3,000	2,500
	006 - K-9 Unit	510	600	0	600	600
	DEPARTMENT TOTAL	1,510	2,100	2,444	3,600	3,100
	TOTAL REVENUES	352,531	340,400	185,069	327,950	310,000

TOWNSHIP OF LOWER MAKEFIELD

2013 Annual Operating Budget

GENERAL FUND - POLICE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
410	POLICE					
	100 - Personal Services	2,733,163	2,923,793	2,172,924	2,923,793	3,094,294
	102 - Crossing Guards	126,424	133,335	87,985	133,335	137,335
	103 - Overtime	314,513	195,000	183,597	255,000	205,000
	104 - Office	141,541	147,147	112,304	147,147	148,000
	105 - Court & Standby	48,813	48,400	37,810	48,400	51,000
	151 - Longevity	58,600	59,000	53,400	59,000	59,800
	152 - Other Benefits	179,271	184,125	2,288	184,125	204,256
	153 - Deferred Comp. Match	44,858	49,400	36,387	49,400	49,400
	205 - Uniforms & Equip	60,688	64,700	40,809	64,700	65,000
	206 - Photo Supplies	50	100	0	0	100
	210 - Office/Administration	13,336	15,000	10,861	15,000	15,500
	232 - Diesel & Gasoline Fuel	84,312	81,000	53,363	81,000	82,500
	242 - Crime Prevention	3,021	7,350	1,103	7,350	5,850
	251 - Vehicle Parts & Supp.	46,949	30,400	31,263	44,000	44,900
	260 - Minor Equipment	16,583	28,560	26,878	28,560	30,220
	300 - Contracted Service	43,543	46,917	35,168	46,917	44,710
	317 - Education/Training	21,937	26,000	26,857	29,000	28,500
	319 - Animal Control	16,102	17,400	12,486	17,400	17,400
	321 - Telephone	28,017	27,420	26,533	30,000	31,000
	327 - Radio-Maintenance	0	1,800	956	1,800	1,800
	361 - Electric	8,436	7,200	4,677	7,200	7,200
	375 - Traffic Signal Repairs	40,978	34,000	19,765	34,000	34,000
	376 - Pistol Range Maint.	1,035	2,500	235	2,500	2,500
	420 - Dues & Subscriptions	1,790	1,750	1,667	1,750	2,145
	450 - Emergency Management	1,019	5,800	0	5,800	3,800
	480 - Miscellaneous	21,023	20,000	15,868	20,000	20,000
	485 - D.A.R.E. Program	3,889	7,000	4,159	7,000	5,000
	490 - Mobile Phones	20,771	35,463	268	300	56,000
	TOTAL EXPENDITURES	4,080,662	4,200,560	2,999,611	4,244,477	4,447,210

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

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

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
321	LICENSES & PERMITS					
	710 - Amusement & G/S	200	210	140	200	200
	901 - Sign Permits	1,128	1,000	374	750	750
	902 - Plumbers Licenses	4,730	4,250	3,750	4,250	3,825
	DEPARTMENT TOTAL	6,058	5,460	4,264	5,200	4,775
331	FINES					
	120 - Code Enforcement	1,500	500	0	0	0
361	CHARGES FOR SERVICES					
	320 - Plot Plan Review Fees	18,300	15,000	16,650	18,000	18,000
	321 - Revision Fees	1,637	100	75	75	750
	330 - Building Permit	107,482	220,000	202,656	230,000	230,000
	331 - Electrical Permit	52,860	50,000	64,271	67,000	67,000
	332 - Plumbing Permit	28,815	20,000	26,423	28,000	28,000
	333 - Mechanical Permit	31,400	30,000	32,183	33,300	33,000
	334 - Grading Permit	510	150	55	150	150
	340 - Zoning Board Fees	22,000	22,500	18,000	22,500	22,000
	350 - Plan Review Filing Fee	28,422	10,000	26,078	28,000	28,000
	DEPARTMENT TOTAL	291,426	367,750	386,391	427,025	426,900
	TOTAL REVENUES	298,984	373,710	390,655	432,225	431,675

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget
GENERAL FUND - PLANNING AND
ZONING DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
414	BUILDING & ZONING					
	100 - Personal Services	217,933	225,175	173,866	225,175	231,928
	210 - Office/Administration	2,282	4,300	1,262	3,500	4,350
	260 - Minor Equipment	90	1,500	706	1,500	2,700
	300 - Contracted Services	181	0	178	178	0
	308 - Grading Fees	14,796	11,000	29,086	29,086	11,000
	309 - Inspection Fees	159,233	144,000	142,368	162,135	126,315
	311 - Zoning Hearing Board	75,438	75,000	73,730	75,000	75,000
	DEPARTMENT TOTALS	469,953	460,975	421,196	496,574	451,293
	TOTAL EXPENDITURES	469,953	460,975	421,196	496,574	451,293

TOWNSHIP OF LOWER MAKEFIELD

2013 Annual Operating Budget

GENERAL FUND - PUBLIC WORKS

DEPARTMENT - REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
322	PERMITS/NON-BUSINESS LICENSES					
	820-Road Encroachment Permits	4,415	4,000	10,395	10,395	19,000
	TOTAL PERMITS	4,415	4,000	10,395	10,395	19,000
354	STATE GRANTS					
	030 Snow Removal Contract	14,616	14,616	15,128	15,128	15,127
	033-Recycling	153,552	40,000	13,637	40,000	40,000
	TOTAL STATE GRANTS	168,168	54,616	28,765	55,128	55,127
361	CHARGES FOR SERVICE					
	353-Recycle Yard Fee	7,300	8,000	4,900	5,800	8,000
	363-Sale of Mulch	12,150	10,000	6,900	12,450	12,450
	TOTAL CHARGES FOR SERVICE	19,450	18,000	11,800	18,250	20,450
	TOTAL PUBLIC WORKS DEPARTMENT	192,033	76,616	50,960	83,773	94,577

TOWNSHIP OF LOWER MAKEFIELD

2013 Annual Operating Budget

GENERAL FUND - PUBLIC WORKS

DEPARTMENT - EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
409	BUILDING MAINTENANCE					
	100-Personal Services	58,944	59,720	41,673	58,575	61,840
	260-Minor Equipment	961	2,500	2,500	2,500	3,500
	360-Utilities	63,213	70,000	52,820	70,000	70,000
	374-Repairs & Maintenance	52,327	55,500	40,798	55,500	55,500
	480-Miscellaneous	1,200	1,700	0	0	1,700
	700-Capital Purchase	0	0	0	0	0
	TOTAL BUILDING MAINTENANCE	176,645	189,420	137,791	186,575	192,540
426	RECYCLING					
	100-Personal Services	23,554	39,350	24,562	37,790	38,925
	200-Parts & Supplies	4,228	11,000	897	11,000	11,000
	232-Diesel & Gasoline Fuel	11,000	12,400	12,400	12,400	12,400
	480-Miscellaneous	3,540	3,000	190	2,500	3,000
	600-Capital Construction	5,150	0	0	0	0
	TOTAL RECYCLING	47,472	65,750	38,049	63,690	65,325
427	LEAF COLLECTION					
	100-Personal Services	70,865	70,700	17,258	70,700	70,700
	200-Parts and Supplies	14,756	9,000	2,545	9,000	10,000
	232-Veh. Diesel & Gasoline	11,000	12,400	0	12,400	14,000
	305-Outside Labor	146,557	131,500	5,400	131,500	121,500
	480-Miscellaneous	941	525	0	525	550
	TOTAL LEAF COLLECTION	244,119	224,125	25,203	224,125	216,750
428	BASIN MAINTENANCE					
	100-Personal Services	46,223	48,000	47,235	53,000	48,600
	200-Parts & Supplies	4,056	6,000	5,702	6,000	6,000
	260-Minor Equipment	0	1,200	414	414	1,200
	305-Outside Labor	21,814	23,500	18,290	20,400	21,900
	700-Capital Purchase	0	0	0	0	0
	TOTAL BASIN MAINTENANCE	72,093	78,700	71,641	79,814	77,700
430	HIGHWAY MAINTENANCE					
	100-Personal Services	460,585	376,930	335,485	382,585	438,833
	150-Benefits	23,758	31,910	8,933	27,930	29,070
	200-Parts and Supplies	14,313	16,000	15,286	17,000	17,500
	210-Office/Administration	6,520	7,600	6,010	8,500	8,550
	232-Veh-Diesel & Gasoline	56,535	52,300	15,696	52,300	55,000
	245-Materials	41,978	40,000	12,724	35,000	35,000
	246-Road Signs	15,894	25,600	20,591	24,000	27,000
	251-Veh-Parts & Supplies	29,584	31,000	21,970	32,000	36,200
	252-Tires	5,651	7,000	3,819	5,100	5,700
	(Continued)					

TOWNSHIP OF LOWER MAKEFIELD

2013 Annual Operating Budget

GENERAL FUND - PUBLIC WORKS

DEPARTMENT - EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
	253-Veh-Licenses & Tags	0	105	25	25	105
	260-Minor Equipment	6,150	4,900	1,009	3,900	4,900
	300-Contracted Services	72,586	45,700	41,756	100,000	47,700
	305-Outside Labor	7,960	8,000	2,025	3,000	5,000
	306-Veh-Outside Repairs	2,701	7,150	2,794	5,150	5,150
	374-Repairs & Maintenance	3,688	6,800	8,756	8,800	5,100
	700-Capital Purchase	8,500	0	0	0	0
	TOTAL HIGHWAY MAINTENANCE	756,403	660,995	496,879	705,290	720,808
432	SNOW & ICE CONTROL					
	100-Personal Services	104,511	51,380	18,757	51,380	53,180
	300-Snow Removal	164,328	0	0	0	0
	480-Miscellaneous	1,808	1,500	158	158	1,500
	TOTAL SNOW AND ICE CONTROL	270,647	52,880	18,915	51,538	54,680
	TOTAL PUBLIC WORKS DEPARTMENT	1,567,379	1,271,870	788,478	1,311,032	1,327,803

TOWNSHIP OF LOWER MAKEFIELD

2013 Annual Operating Budget

GENERAL FUND - PUBLIC WORKS

DEPARTMENT - SUMMARY

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	09/30/12 ACTUAL	2012 PROJECTED	2013 BUDGET
100	PERSONAL SERVICES	764,682	646,080	484,970	654,030	712,078
150	BENEFITS	23,758	31,910	8,933	27,930	29,070
200	PARTS AND SUPPLIES	37,353	42,000	24,430	43,000	44,500
210	ADMINISTRATION	6,520	7,600	6,010	8,500	8,550
232	VEH.-DIESEL & GASOLINE	78,535	77,100	28,096	77,100	81,400
245	MATERIALS	41,978	40,000	12,724	35,000	35,000
246	ROAD SIGNS	15,894	25,600	20,591	24,000	27,000
251	VEH.-PARTS & SUPPLIES	29,584	31,000	21,970	32,000	36,200
252	TIRES	5,651	7,000	3,819	5,100	5,700
253	VEH.-LICENSES & TAGS	0	105	25	25	105
260	MINOR EQUIPMENT	7,111	8,600	3,923	6,814	9,600
300	CONTRACTED SERVICES	236,914	45,700	41,756	100,000	47,700
305	OUTSIDE LABOR	176,331	163,000	25,715	154,900	148,400
306	VEH - OUTSIDE REPAIRS	2,701	7,150	2,794	5,150	5,150
360	UTILITIES	63,213	70,000	52,820	70,000	70,000
374	REPAIRS & MAINTENANCE	56,015	62,300	49,554	64,300	60,600
480	MISCELLANEOUS	7,489	6,725	348	3,183	6,750
600	CAPITAL CONSTRUCTION	5,150	0	0	0	0
700	CAPITAL PURCHASES	8,500	0	0	0	0
	TOTAL EXPENDITURES	1,567,379	1,271,870	788,478	1,311,032	1,327,803

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

GENERAL FUND
TRANSFERS OUT

FUND NO. 01

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/17/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
492	INTERFUND OPERATING TRANSFERS					
	060 - Police	456,011	571,918	0	571,918	584,583
	065 - Non-Uniformed	261,479	244,253	0	244,253	238,253
	SUB TOTALS	717,490	816,171	0	816,171	822,836
	TOTAL EXPENDITURES	717,490	816,171	0	816,171	822,836
492	TRANSFERS					
	090 - Capital/Special Projects	0	300,000	300,000	400,000	0
	091 - Ambulance/Rescue Squad	0	0	0	125,000	175,000
	TOTAL	0	300,000	300,000	525,000	175,000

TOWNSHIP OF LOWER MAKEFIELD 2013 Annual Operating Budget STREET LIGHT FUND REVENUES
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FUND NO. 02

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1 FUND BALANCE	7,101	3,066	(3,056)	(3,056)	(10,633)
341	INTEREST EARNINGS 000-Interest Earnings	42	20	15	18	20
383	LIGHT ASSESSMENTS 300-Current Assessment	33,636	35,215	33,143	33,700	35,100
	TOTAL REVENUES	33,678	35,235	33,158	33,718	35,120
	TOTAL FUNDS AVAILABLE	40,779	38,301	30,102	30,662	24,487

TOWNSHIP OF LOWER MAKEFIELD

2013 Annual Operating Budget

STREET LIGHT FUND

EXPENDITURES

FUND NO. 02

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
434	STREET LIGHTING					
	361-Electricity	35,603	37,912	24,306	35,900	38,772
	374-Repairs & Maintenance	8,232	4,150	3,545	4,150	4,150
	DEPARTMENT TOTAL	43,835	42,062	27,851	40,050	42,922
492	TRANSFERS					
	001-Transfer to General Fund	0	0	934	1,245	1,245
	TOTAL EXPENDITURES	43,835	42,062	28,785	41,295	44,167
	EXCESS REVENUES OVER EXPENDITURES	(10,157)	(6,827)	4,373	(7,577)	(9,047)
	ENDING FUND BALANCE	(3,056)	(3,761)	1,317	(10,633)	(19,680)

TOWNSHIP OF LOWER MAKEFIELD 2013 Annual Operating Budget FIRE PROTECTION FUND REVENUES

FUND NO. 03

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1 FUND BALANCE	75,479	109,026	130,920	130,920	129,865
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES	.90 Mills				
	100-Current Levy	452,957	449,740	446,822	449,740	449,740
	200-Delinquent	5,248	1,710	3,214	3,418	2,110
	600-Interim-Current	1,158	600	448	448	500
	601-Interim-Delinquent	59	15	62	62	15
	DEPARTMENT TOTALS	459,422	452,065	450,546	453,668	452,365
341	INTEREST EARNINGS					
	000-Interest Earnings	285	125	221	221	125
355	STATE SHARED REVS.					
	130-For. Fire Ins. Prem. Tax	572,527	332,320	323,578	332,320	332,320
362	FIRE INSPECTION FEE					
	201-Special Fire Protection Fees	27,000	24,900	25,600	25,600	24,900
393	BOND PROCEEDS					
	100-Bond Proceeds - GOB 2006	609,780	0	0	0	0
395	REBATES FROM PRIOR YEAR					
	002 -Workmens Compensation	812	0	724	724	0
	TOTAL REVENUES	1,669,826	809,410	800,669	812,533	809,710
	TOTAL FUNDS AVAILABLE	1,745,305	918,436	931,589	943,453	939,575

TOWNSHIP OF LOWER MAKEFIELD 2013 Annual Operating Budget FIRE PROTECTION FUND EXPENDITURES

FUND NO. 03

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
411	FIRE PROTECTION					
	100-Personal Services	18,566	14,952	14,721	14,952	16,070
	161-FICA Employers Share	709	1,488	563	812	1,488
	210-Office/Administration	185	210	105	180	210
	300-Contracted Services	14,400	14,400	10,800	14,400	14,400
	354-Worker's Comp Ins.	2,814	2,955	2,047	2,729	2,865
	530-Contr.-Yardley-Makefield	333,000	333,000	333,000	333,000	333,000
	533-Y-M Relief Assn.	555,351	326,320	0	326,320	326,320
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	17,176	10,205	0	10,205	10,205
	DEPARTMENT TOTAL	948,201	709,530	367,236	708,598	710,558
471	DEBT PRINCIPAL					
	000-GOB 2006	19,740	20,488	7,245	20,488	21,233
472	DEBT INTEREST					
	000-GOB 2006	26,751	25,862	13,365	25,862	25,104
473	PAYMENT TO BOND AGENT					
	000-Payment to Bond Agent	590,013	0	0	0	0
492	INTERFUND OPERATING TRANSFERS					
	001-General Fund	0	0	21,720	28,960	28,960
	020-Debt Service Fund	29,680	29,680	29,680	29,680	29,680
	DEPARTMENT TOTAL	29,680	29,680	51,400	58,640	58,640
	TOTAL EXPENDITURES	1,614,385	785,560	439,246	813,588	815,535
	EXCESS REVENUES OVER EXPENDITURES	55,441	23,850	361,423	(1,055)	(5,825)
	ENDING FUND BALANCE	130,920	132,876	492,343	129,865	124,040

LOWER MAKEFIELD TOWNSHIP
2013 Annual Operating Budget

HYDRANT FUND REVENUES

FUND NO. 04

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1 FUND BALANCE	15,388	8,736	10,093	10,093	(2,097)
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES	.29 Mills				
	100-Current Levy	137,493	136,875	135,423	137,453	137,125
	200-Delinquent	3,928	1,335	2,571	2,634	1,735
	600-Interim-Current	522	100	202	202	100
	601-Interim-Delinquent	34	15	36	36	15
	DEPARTMENT TOTALS	141,977	138,325	138,232	140,325	138,975
341	INTEREST EARNINGS					
	000-Interest Earnings	76	20	52	52	20
	TOTAL REVENUES	142,053	138,345	138,284	140,377	138,995
	TOTAL FUNDS AVAILABLE	157,441	147,081	148,377	150,470	136,898

**LOWER MAKEFIELD TOWNSHIP
2013 Annual Operating Budget**

HYDRANT FUND EXPENDITURES

FUND NO. 04

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
449	HYDRANT SERVICES					
	100-Personal Services	250	250	0	250	250
	366-PA American Water Fees	140,097	140,500	116,936	140,300	141,500
	367-Morrisville Water Fees	7,003	7,353	7,003	7,003	7,563
	DEPARTMENT TOTAL	147,350	148,103	123,939	147,553	149,313
492	TRANSFERS					
	001-General Fund	0	0	3,760	5,014	5,014
	TOTAL EXPENDITURES	147,350	148,103	127,699	152,567	154,327
	EXCESS REVENUES OVER EXPENDITURES	(5,297)	(9,758)	10,585	(12,190)	(15,332)
	ENDING FUND BALANCE	10,091	(1,022)	20,678	(2,097)	(17,429)

**TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget**

PARK & RECREATION REVENUES

FUND NO. 05

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/I FUND BALANCE	237,214	220,865	266,111	266,111	231,025
301	REAL ESTATE TAXES		1.28 Mills			
	100 - Current Levy	644,206	646,000	635,481	646,000	646,000
	200 - Delinquent	9,349	6,000	5,785	6,000	6,000
	600 - Interim - Current	2,247	2,000	870	2,000	2,000
	601 - Interim - Delinquent	152	200	159	200	200
	DEPARTMENT TOTALS	655,954	654,200	642,295	654,200	654,200
341	INTEREST EARNINGS	1,170	200	632	632	500
342	RENTS & ROYALTIES					
	216 - Rent - 5 Mile Woods	18,200	18,000	13,050	17,400	17,400
	450 - Equipment Rental	41,560	33,700	16,340	33,500	33,600
	DEPARTMENT TOTALS	59,760	51,700	29,390	50,900	51,000
357	LOCAL GOV'T. GRANTS					
	100 - Bucks Society Performing Arts	0	2,800	0	2,800	2,800
367	PARKS & RECREATION					
	100 - Program Fees	137,027	134,011	77,633	134,047	134,615
	101 - Program Fees-5 Mile Woods	0	1,254	0	1,239	1,300
	200 - Sales	18,572	16,000	11,198	11,200	13,500
	DEPARTMENT TOTALS	155,599	151,265	88,831	146,486	149,415
380	MISC. REVENUES					
	000 - Misc. Revenues	1,119	2,000	4,427	4,427	2,000
	005 - Light Cost Recovery	3,960	0	0	0	0
	DEPARTMENT TOTALS	5,079	2,000	4,427	4,427	2,000
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	1,462	1,462	1,000
	002 - Workmens Compensation	4,872	2,500	3,745	3,745	2,500
	021 - Casualty Insurance Rebate	0	70	112	112	70
	022 - Workmens Comp Rebate	0	360	605	605	360
	DEPARTMENT TOTALS	6,721	3,930	5,924	5,924	3,930
	TOTAL REVENUES	909,283	876,095	781,499	875,369	873,845
	TOTAL FUNDS AVAILABLE	1,146,497	1,096,960	1,047,610	1,141,480	1,104,870

Township of Lower Makefield
2013 Annual Operating Budget

PARK & RECREATION EXPENDITURES

FUND NO. 05

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
451	PARKS & RECREATION					
	100 - Personal Services	258,080	183,985	153,051	194,785	195,012
	150 - Benefits	53,916	93,845	35,219	90,855	93,845
	153 - Deferred Comp Match	3,993	2,500	2,428	3,680	3,680
	161 - Fica Employer's Share	26,670	20,000	15,293	15,293	16,000
	191 - Uniform Allowance	662	1,100	334	800	900
	200 - Parts & Supplies	16,577	18,300	8,686	14,747	15,000
	210 - Office/Administration	3,009	4,500	2,430	4,215	4,500
	232 - Diesel & Gasoline Fuel	15,876	13,000	13,067	13,067	14,000
	247 - Programs & Events	3,229	4,050	1,048	3,624	3,950
	248 - Discount Tickets	14,491	16,000	11,116	11,280	13,500
	260 - Minor Equipment	14,291	4,000	1,639	2,970	4,000
	300 - Contracted Services	16,026	19,200	21,129	21,129	20,100
	313 - Engineering Fees	6,939	11,000	754	7,000	7,000
	314 - Legal Fees	0	1,000	0	1,000	1,000
	317 - Education/Training	0	500	0	120	300
	352 - Casualty Insurance	3,213	3,600	2,524	3,364	3,600
	354 - Worker's Comp. Insurance	14,538	14,000	10,574	14,100	14,500
	360 - Utilities	12,161	13,850	6,429	11,550	12,900
	374 - Repairs & Maintenance	33,325	23,375	11,029	22,225	23,375
	540 - Contributions & Grants	11,000	10,500	5,500	10,500	10,500
	600 - Capital Construction	0	50,000	3,821	45,000	40,000
	700 - Capital Purchases	0	0	0	0	0
	DEPARTMENT TOTALS	507,996	508,305	306,071	491,304	497,662
452	MEMORIAL PARK					
	200 - Parts & Supplies	2,377	3,300	2,440	2,920	3,300
	300 - Contracted Services	100	2,575	0	500	2,575
	360 - Utilities	0	500	0	500	500
	374 - Repairs & Maintenance	0	200	0	0	200
	DEPARTMENT TOTAL	2,477	6,575	2,440	3,920	6,575
454	MACCLESFIELD PARK					
	200 - Parts & Supplies	7,227	9,450	7,716	9,352	9,250
	260 - Minor Equipment	269	5,000	2,968	3,258	5,000
	300 - Contracted Services	17,325	15,900	18,324	20,157	17,900
	360 - Utilities	42,145	49,450	25,744	38,450	38,450
	374 - Repairs & Maintenance	2,338	3,700	402	2,690	3,700
	DEPARTMENT TOTALS	69,304	83,500	55,154	73,907	74,300
	TOTAL EXPENDITURES (THIS PAGE)	579,777	598,380	363,665	569,131	578,537

**TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget**

PARK & RECREATION EXPENDITURES

FUND NO. 05

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
455	OXFORD-ROELOFS					
	200 - Parts & Supplies	5,232	6,700	9,414	10,919	6,700
	260 - Minor Equipment	0	500	0	0	500
	300 - Contracted Services	1,844	2,450	1,990	2,320	2,520
	360 - Utilities	4,317	3,750	1,962	2,350	3,050
	374 - Repairs & Maintenance	0	475	0	200	475
	DEPARTMENT TOTALS	11,393	13,875	13,366	15,789	13,245
469	5 MILE WOODS					
	100 - Personal Services	8,048	9,500	5,329	8,000	8,000
	161 - FICA Employer's Share	0	1,030	408	600	650
	200 - Parts & Supplies	560	2,000	37	1,000	1,000
	210 - Office/Administration	27	200	0	100	200
	247 - Programs & Events	0	800	0	500	500
	260 - Minor Equipment	0	1,000	190	300	1,000
	300 - Contracted Services	6,571	3,700	1,200	2,300	3,200
	317 - Education/Training	0	200	0	0	200
	321 - Telephone	1,298	1,250	1,001	1,500	1,500
	352 - Casualty Insurance	246	250	193	260	260
	354 - Workers' Comp Insurance	2,345	2,400	1,705	2,275	2,300
	360 - Utilities	3,981	3,400	1,996	3,200	3,200
	374 - Repairs & Maintenance	4,905	3,000	587	2,500	3,000
	DEPARTMENT TOTALS	27,981	28,730	12,646	22,535	25,010
492	INTERFUND OPERATING TRANSFER					
	001 - General Fund	97,368	31,000	23,187	31,000	31,000
	020 - Debt Service	172,968	172,000	7,391	172,000	172,000
	030 - Capital Reserve	0	50,000	100,000	100,000	50,000
	DEPARTMENT TOTALS	270,336	253,000	130,578	303,000	253,000
	TOTAL EXPENDITURES (THIS PAGE)	309,710	295,605	156,590	341,324	291,255
	TOTAL EXPENDITURES	889,487	893,985	520,255	910,455	869,792
	EXCESS REVENUES OVER EXPENDITURES	19,796	(17,890)	261,244	(35,086)	4,053
	ENDING FUND BALANCE	257,010	202,975	527,355	231,025	235,078

TOWNSHIP OF LOWER MAKEFIELD 2013 Annual Operating Budget PARK AND RECREATION FEE IN LIEU REVENUES
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FUND NO. 06

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1 FUND BALANCE	40,449	25,136	47,783	47,783	63,093
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	155	10	75	75	70
387	CONTRIBUTIONS					
	060 - Developers	32,179	10,000	25,235	25,235	10,000
	TOTAL REVENUES	32,334	10,010	25,310	25,310	10,070
	TOTAL FUNDS AVAILABLE	72,783	35,146	73,093	73,093	73,163

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget
PARK AND RECREATION FEE IN LIEU
FUND - EXPENDITURES

FUND NO. 06

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
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	15,310	15,310	70
	ENDING FUND BALANCE	47,783	25,146	63,093	63,093	63,163

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget
LIBRARY FUND REVENUES

FUND NO. 07

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1 FUND BALANCE	88,225	88,249	88,562	88,562	88,692
	REVENUES:					
341	INTEREST EARNINGS					
	000-Interest Earnings	337	25	130	130	130
	TOTAL REVENUES	337	25	130	130	130
	TOTAL FUNDS AVAILABLE	88,562	88,274	88,692	88,692	88,822

TOWNSHIP OF LOWER MAKEFIELD 2013 Annual Operating Budget LIBRARY FUND EXPENDITURES

FUND NO. 07

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	337	25	130	130	130
	ENDING FUND BALANCE	88,562	88,274	88,692	88,692	88,822

**TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget**

SEWER FUND REVENUES

FUND NO. 08

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
289	1/1 CASH BALANCE***	493,677	417,686	290,410	290,410	484,549
	Principal Payment -Spring & Hillside	4,710				
	ADJUSTED CASH BALANCE	498,387	417,686	290,410	290,410	484,549
	<u>REVENUES:</u>					
	INTEREST EARNINGS					
341	000-Interest Earnings	2,545	200	951	951	483
364	SEWERAGE CHARGES					
	110-Connection Fees From	64,812	100,000	115,876	115,876	80,000
	120-Residential Use Charges	4,485,622	4,400,000	3,354,757	4,500,000	4,500,000
	121-Commercial Use Charges	757,369	820,000	597,647	778,742	800,000
	122-Penalties	117,524	70,000	80,839	108,942	100,000
	123-Certification Fees	6,616	10,000	6,980	7,600	10,000
	124-Heacock Reimbursement	0	0	2,000	2,000	2,000
	DEPARTMENT TOTALS	5,431,943	5,400,000	4,158,099	5,513,160	5,492,000
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenues	4,188	1,490	572	572	470
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	22,020	10,800	18,744	18,744	10,800
	002-Workmens Compensation	4,060	2,400	3,624	3,624	2,450
	DEPARTMENT TOTALS	26,080	13,200	22,368	22,368	13,250
	TOTAL REVENUES	5,464,756	5,414,890	4,181,990	5,537,051	5,506,203
	TOTAL FUNDS AVAILABLE	5,963,143	5,832,576	4,472,400	5,827,461	5,990,752

**TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget**

SEWER FUND EXPENSES

FUND NO. 08

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
429	OPERATING EXPENSES					
	100-Personal Services	262,703	275,639	223,065	277,862	286,198
	150-Benefits	7,940	64,433	4,184	59,613	59,963
	153-Deferred Comp. Match	4,285	3,300	3,485	3,485	4,285
	156-Hospitalization	67,267	72,760	60,461	74,000	76,000
	160-FICA	25,052	21,550	18,836	21,500	25,052
	210-Office/Administration	14,452	14,900	12,152	14,900	17,800
	227-Fuels and Chemicals	5,126	7,000	4,772	6,500	7,100
	232-Diesel & Gasoline Fuel	12,818	11,500	9,282	11,800	12,800
	251-Vehicle Parts & Supplies	1,404	2,700	2,426	2,550	4,500
	260-Minor Equipment	2,184	2,750	3,235	3,235	3,300
	300-Contracted Services	27,187	26,480	11,911	20,480	24,700
	307-Water Consumption Data	6,544	6,600	5,051	6,600	6,600
	311-Audit Fees	2,166	2,700	15,811	15,811	15,811
	313-Engineering Fees	27,048	30,000	44,289	49,000	60,000
	314-Legal Fees	10,139	6,000	12,824	18,000	20,000
	318-Transmission Fees	3,290,376	3,500,000	2,322,515	3,400,000	3,430,000
	321-Telephone	7,010	7,100	5,966	7,862	8,000
	352-Casualty Insurance	41,194	44,310	32,353	43,138	46,000
	354-Worker's Compensation Insurance	14,069	14,000	10,233	13,644	14,000
	361-Electricity	96,222	96,000	62,040	94,000	94,000
	364-Water & Sewer	2,655	2,600	1,795	2,746	2,900
	375-R&M-Meters/General	9,391	2,700	3,119	9,700	10,000
	376-R&M-Manholes/Mains	45,797	60,000	23,649	40,000	60,000
	377-R&M-Pump Stations	38,733	27,000	18,288	26,000	30,000
	378-R&M-Joint Use Y.B.	48,194	58,000	36,105	72,000	58,000
	379-R&M-Computers	2,040	1,900	1,530	2,040	2,500
	480-Miscellaneous	3,834	1,600	2,874	2,874	1,300
	490-Sewer Auth. Admin & Capital Fu	4,988	3,300	1,506	4,500	5,200
	600-Capital Construction	2,421	2,600	1,024	2,050	0
	700-Capital Purchases	0	2,500	2,500	2,500	0
	800-Depreciation Expense	823,547	0	0	0	0
	DEPARTMENT TOTALS	4,906,786	4,371,922	2,957,281	4,308,390	4,386,009
471	DEBT PRINCIPAL					
	003-Principal - GOB 2006/2011	0	100,000	92,755	100,000	100,000
	DEPARTMENT TOTALS	0	100,000	92,755	100,000	100,000
472	DEBT INTEREST					
	002-Amorization Expense	8,159	0	0	0	0
	003-GOB 2006/2011	380,427	184,522	171,157	184,522	216,513
	DEPARTMENT TOTALS	388,586	184,522	171,157	184,522	216,513
	TOTAL EXPENDITURES (THIS PAGE)	5,295,372	4,656,444	3,221,193	4,592,912	4,702,522

**TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget**

SEWER FUND EXPENSES

FUND NO. 08

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
492	TRANSFERS					
	001-General Fund	249,996	250,000	187,500	250,000	250,000
	DEPARTMENT TOTALS	249,996	250,000	187,500	250,000	250,000
499	CAPITAL RESERVE	221,698	500,000	300,000	500,000	500,000
	TOTAL EXPENSES	5,767,066	5,406,444	3,708,693	5,342,912	5,452,522
	NET INCOME (LOSS)	(302,310)	8,446	473,297	194,139	53,681
	12/31 CASH BALANCE***	196,077	426,132	763,707	484,549	538,230

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

COMMUNITY POOL REVENUES

FUND NO. 09

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
289	1/1 CASH BALANCE**	308,363	289,003	321,472	321,472	349,072
	REVENUES:					
341	INTEREST EARNINGS					
	000 - Interest Earnings	1,278	100	658	658	350
367	COMMUNITY POOL					
	100 - Membership Fees	634,240	636,405	617,005	617,045	638,155
	200 - Miscellaneous Sales	84,074	89,075	86,167	86,167	85,000
	DEPARTMENT TOTALS	718,314	725,480	703,172	703,212	723,155
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	5,776	1,500	4,916	4,916	2,800
	002 - Workmens Compensation	8,118	2,200	7,248	7,248	4,800
		13,894	3,700	12,164	12,164	7,600
	TOTAL REVENUES	733,486	729,280	715,994	716,034	731,105
	TOTAL FUNDS AVAILABLE	1,041,849	1,018,283	1,037,466	1,037,506	1,080,177

TOWNSHIP OF LOWER MAKEFIELD

2013 Annual Operating Budget

COMMUNITY POOL EXPENSES

FUND NO. 09

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
452	COMMUNITY POOL					
	100 - Personal Services	279,876	276,316	286,221	286,221	277,451
	150 - Benefits	3,363	4,500	1,753	4,000	4,000
	153 - Deferred Comp match	732	900	0	400	500
	156 - Hospitalization/Pension	31,023	36,000	36,481	50,246	50,000
	161 - FICA Employer's Share	16,587	21,200	18,041	20,225	21,000
	210 - Office/Administration	19,567	17,250	8,572	10,436	16,850
	222 - Chemicals	28,087	39,000	20,905	29,000	32,000
	249 - Other Exp. @ Pool	13,410	14,900	15,723	17,459	19,900
	260 - Minor Equipment	21,729	32,200	32,883	33,885	34,000
	300 - Contracted Services	2,334	4,500	3,650	5,000	5,800
	310 - Administrative Fees	0	4,700	0	4,700	3,000
	318 - Professional Services	0	1,000	3,461	3,461	1,000
	321 - Telephone	0	200	0	200	0
	352 - Casualty Insurance	10,805	11,315	8,486	11,315	11,315
	354 - Workers' Comp. Insurance	28,138	27,300	20,465	27,286	27,300
	360 - Utilities	63,995	77,860	51,223	72,593	73,000
	373 - Maint/Repairs/Facility	133,377	70,000	36,784	58,000	62,000
	376 - Maintenance/Grounds	5,005	6,400	3,623	4,644	6,400
	600 - Capital Construction	17,867	15,000	8,200	8,200	5,000
	700 - Capital Purchases	7,053	17,500	12,050	12,653	30,000
	800 - Depreciation Expense	92,218	0	0	0	0
	DEPARTMENT TOTALS	775,166	678,041	568,521	659,924	680,516
492	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	99,996	28,510	21,382	28,510	28,510
	TRANSFERS TOTAL	99,996	28,510	21,382	28,510	28,510
	TOTAL EXPENSES	875,162	706,551	589,903	688,434	709,026
	NET INCOME (LOSS)	(141,676)	22,729	126,091	27,600	22,079
	12/31 CASH BALANCE	166,687	311,732	447,563	349,072	371,151

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

TRAFFIC IMPACT FUND REVENUES

FUND NO. 11

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1 FUND BALANCE	446,370	431,008	431,106	431,106	419,527
341	INTEREST EARNINGS					
	000 - Interest Earnings	1,752	200	653	653	300
387	CONTRIBUTIONS					
	519 - Dev. Contr. Service Area 2	13,629	7,500	12,768	12,768	7,500
	TOTAL REVENUES	15,381	7,700	13,421	13,421	7,800
	TOTAL FUNDS AVAILABLE	461,751	438,708	444,527	444,527	427,327

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

TRAFFIC IMPACT FUND EXPENDITURES

FUND NO. 11

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
439	HIGHWAY CONSTRUCTION					
	619 - Service Area #2 Construction	30,644	25,000	12,430	25,000	25,000
	DEPARTMENT TOTALS	30,644	25,000	12,430	25,000	25,000
	TOTAL EXPENDITURES	30,644	25,000	12,430	25,000	25,000
	EXCESS REVENUES OVER EXPENDITURES	(15,263)	(17,300)	991	(11,579)	(17,200)
	ENDING FUND BALANCE	431,107	413,708	432,097	419,527	402,327

**LOWER MAKEFIELD TOWNSHIP
2013 Annual Operating Budget**

GOLF COURSE FUND REVENUES

FUND NO. 15

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
100	1/1 CASH BALANCE	742,424	622,843	611,053	611,053	676,085
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	11,646	0	0	150	350
367	GOLF PARTICIPATION FEES					
	100-Greens Fees	1,323,280	1,303,500	1,122,192	1,442,570	1,350,000
	110-Practice Range Revenue	148,768	159,500	137,004	170,952	160,000
	120-Cart Revenue	421,804	415,800	331,609	461,045	461,045
	130-Clothing	41,677	33,700	20,346	44,613	44,500
	131-Accessories	18,925	17,300	10,788	21,793	21,500
	132-Balls/Gloves	45,307	41,500	35,598	48,950	48,000
	133-Clubs	28,746	27,100	28,898	37,857	36,000
	134-Bags/Other Merchandise	31,408	29,900	18,275	33,750	33,750
	135-Lessons - Junior Camp	7,303	7,450	0	7,300	7,300
	136-Club Rental	3,519	3,450	3,089	4,284	3,450
	138-Handicap Fee	10,703	10,600	8,264	11,999	12,500
	139-Other Revenue	17,501	12,300	9,894	18,548	2,133
	140-Food	245,291	260,400	206,032	275,751	290,000
	141-Beverage	59,869	66,400	52,147	66,115	70,000
	142-Beer	127,310	127,300	112,763	139,341	147,391
	143-Liquor	45,482	38,300	40,916	54,765	53,205
	144-Wine	10,527	9,900	9,860	15,242	14,954
	147-Other Revenue	3,520	0	121	2,150	0
	192-Interest Income	34	0	327	150	0
	195-Other G & A Revenue	4,546	0	1,000	1,000	0
	DEPARTMENT TOTALS	2,595,520	2,564,400	2,149,123	2,858,175	2,755,728
	TOTAL REVENUES	2,607,166	2,564,400	2,149,123	2,858,325	2,756,078
	TOTAL FUNDS AVAILABLE	3,349,590	3,187,243	2,760,176	3,469,378	3,432,163

LOWER MAKEFIELD TOWNSHIP
2013 Annual Operating Budget

GOLF COURSE FUND EXPENDITURES

FUND NO. 15

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
453	GOLF COURSE					
	480-Miscellaneous	(534)	0	0	0	0
	800-Depreciation Expense	317,392	0	0	0	0
	DEPARTMENT TOTAL	316,858	0	0	0	0
462	COURSE & GROUNDS					
	100-Course & Grounds Salaried	117,160	112,279	61,152	112,278	115,646
	101-Course & Grounds Hourly	182,621	184,867	117,404	184,867	190,413
	150-Benefits	10,330	9,400	1,414	9,400	9,400
	161-FICA	21,862	22,732	13,496	22,732	23,414
	162-Unemployment Compensation Tax	5,040	5,705	6,713	6,713	5,705
	191-Laundry - Uniforms	4,647	3,725	2,506	5,280	3,725
	200-Supplies	3,861	8,900	4,779	7,733	8,900
	222-Chemicals	57,377	57,500	70,807	70,807	57,500
	223-Fertilizer	34,495	41,500	39,617	69,206	41,500
	224-Seeds/Trees Expenses	3,459	6,000	1,305	4,000	6,000
	232-Gas/Oil	30,462	28,000	15,742	28,500	28,000
	260-Small Tools	727	1,200	482	1,200	1,200
	300-Outside Services	13,833	5,500	347	5,500	5,500
	317-Education & Training	405	1,100	415	852	1,100
	321-Telephone and fax	470	0	0	0	0
	322-Aquatic Weed Management	2,500	2,500	2,575	3,180	2,500
	323-Irrigation	9,908	8,750	9,870	10,586	8,750
	324-Port-O-Lets	2,486	2,610	2,111	2,256	2,610
	326-Sand/Top Dressing	2,816	5,100	571	2,486	5,100
	329-Course & Grounds Travel	749	1,500	536	1,286	1,500
	354-Worker's Compensation	8,357	8,700	4,995	7,860	8,700
	362-Utilities - Pump House	12,854	23,150	6,971	12,439	23,150
	363-Water	24,037	46,150	20,264	38,616	46,150
	364-Utilities - Maintenance Building	3,469	4,800	2,782	6,602	4,800
	371-Equipment Rental	1,768	2,050	0	0	2,050
	373-Building Management	2,123	1,500	1,630	3,295	1,500
	374-Repairs & Maintenance	21,824	25,500	18,791	28,231	25,500
	376-Landscape Expenses	2,066	3,000	4,051	9,648	3,000
	420-Subscriptions	1,136	321	1,287	1,414	321
	480-Course & Grounds Miscellaneous	1,327	0	22	144	1,400
	481-Other Course & Ground Expense	27	1,400	0	0	0
	DEPARTMENT TOTALS	584,196	625,439	412,635	657,111	635,034
463	PRACTICE RANGE					
	200-Supplies	5,310	9,000	22,728	22,728	15,000
	DEPARTMENT TOTALS	5,310	9,000	22,728	22,728	15,000
	TOTAL EXPENDITURES (THIS PAGE)	906,364	634,439	435,363	679,839	650,034

LOWER MAKEFIELD TOWNSHIP
2013 Annual Operating Budget

GOLF COURSE FUND EXPENDITURES

FUND NO. 15

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
464	CARTS					
	101-Carts - Hourly	76,010	66,942	57,266	66,942	68,950
	161-FICA	5,704	5,121	4,414	5,121	5,121
	162-Unemployment Compensation Tax	2,759	2,919	3,186	3,186	2,919
	200-Supplies	(9)	2,750	2,190	2,190	2,750
	260-Minor Equipment	315	350	0	0	0
	354-Worker's Compensation	524	0	0	0	0
	374-Repairs & Maintenance	4,365	1,500	6,223	7,165	1,500
	380-Cart Lease	69,291	69,290	42,259	69,290	78,310
	DEPARTMENT TOTALS	158,959	148,872	115,538	153,894	159,550
465	PRO SHOP					
	100-Pro Shop - Salaried	73,753	77,000	51,905	77,000	79,310
	101-Pro Shop - Hourly	26,895	24,124	16,692	24,124	24,848
	150-Benefits	3,782	2,900	1,926	3,389	2,900
	161-FICA	10,540	11,747	8,520	11,747	12,099
	162-Unemployment Compensation Tax	2,230	2,526	4,239	4,239	2,526
	180-Cost of Goods Sold - Merchandise	126,489	104,650	90,996	118,508	119,717
	191-Laundry - Uniforms	2,743	4,000	2,085	5,004	4,000
	200-Supplies	998	700	1,033	1,033	700
	203-Score Cards	1,908	2,500	1,702	3,209	2,500
	211-Handicap Expenses	8,956	7,300	8,505	8,556	4,000
	317-Education & Training	1,629	1,050	928	2,227	1,050
	354-Worker's Compensation	5,505	6,300	3,667	5,770	6,300
	374-Repairs & Maintenance	0	1,750	0	0	0
	400-Over/Short	(289)	0	(1,164)	(1,164)	0
	419-Golf Club Rental Expense	0	1,200	3,604	5,010	1,200
	420-Dues and Subscriptions	485	475	200	480	475
	481-Other Pro Shop Expenses	6,337	6,500	3,663	4,793	3,375
	DEPARTMENT TOTALS	271,961	254,722	198,501	273,925	265,000
466	FOOD & BEVERAGE					
	100-Food & Beverage - Salaried	71,461	76,332	52,381	76,332	78,622
	101-Food & Beverage - Hourly	88,656	80,622	70,000	80,622	83,041
	150-Benefits	1,683	2,900	2,093	3,792	2,900
	161-FICA	15,192	12,007	12,200	12,200	12,367
	162-Unemployment Compensation Tax	6,193	4,132	7,149	7,149	4,132
	180-Cost of Goods Sold - Food	115,178	114,576	80,267	121,308	127,576
	181-Cost of Goods Sold - Beverage	16,232	18,592	17,754	17,754	21,092
	182-Cost of Goods Sold - Beer	40,423	44,555	32,970	47,892	47,892
	183-Cost of Goods Sold - Liquor	19,474	14,554	9,678	23,449	21,711
	184-Cost of Goods Sold - Wine	4,448	3,960	4,127	4,354	4,271
	191-Laundry - Uniforms	1,961	1,850	1,963	3,744	1,850
	192-Laundry - Linens	5,528	4,500	4,386	6,209	4,500
	200-Bar Supplies	122	400	958	1,267	400
	201-China/Glass/Silver	2,365	1,450	1,176	1,176	1,450
	202-Cleaning Supplies	2,285	1,200	1,348	1,348	1,200
	TOTAL EXPENDITURES (THIS PAGE)	822,121	785,224	612,489	836,415	837,554

LOWER MAKEFIELD TOWNSHIP
2013 Annual Operating Budget

GOLF COURSE FUND EXPENDITURES

FUND NO. 15

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
cont.	204-Kitchen Supplies	7,819	6,550	5,930	10,301	6,550
	205-Paper Supplies	9,939	11,450	3,853	3,853	11,450
	206-Miscellaneous Supplies	190	0	0	46	300
	209-Flowers/Decorations	137	300	403	403	300
	215-Licenses & Permits	2,945	3,250	300	720	3,250
	225-Meals & Entertainment	615	1,300	990	1,140	1,300
	300-Outside Services	1,432	500	335	396	500
	317-Education & Training	1,063	950	0	0	950
	354-Worker's Compensation	3,529	3,900	2,627	4,123	3,900
	371-Equipment Rental	2,040	500	1,435	2,158	500
	374-Repairs & Maintenance	3,125	3,200	5,153	8,772	3,200
	375-Exterminating	95	0	0	0	0
	381-Other Food & Beverage Expenses	2,882	4,650	1,394	1,452	4,650
	400-Over/Short	738	0	248	248	0
	DEPARTMENT TOTALS	427,750	418,180	321,118	442,208	449,854
467	Marketing					
	150-Benefits	(261)	0	0	0	0
	340-Advertising	24,721	26,200	27,774	37,774	26,200
	346-Cyber Golf	3,050	3,000	2,100	5,040	5,100
	347-Collateral	1,187	0	2,730	5,599	5,750
	DEPARTMENT TOTALS	28,697	29,200	32,604	48,413	37,050
468	General & Administrative					
	100-General & Administrative - Salaried	115,248	118,417	78,074	118,417	121,970
	101-General & Administrative - Hourly	(3,811)	0	0	0	0
	150-Benefits	3,365	3,700	2,198	3,700	3,717
	161-FICA	7,349	7,682	4,981	7,682	7,912
	162-Unemployment Compensation Tax	906	1,209	944	1,723	1,209
	191-Laundry - Uniforms	120	0	0	0	0
	192-Staff Uniforms	544	500	844	1,322	500
	202-Cleaning Supplies	586	700	723	723	700
	207-Bathroom Supplies	3,893	3,700	3,755	4,406	3,700
	210-Office Supplies	5,976	6,500	4,757	5,510	6,500
	215-Taxes, Licenses & Permits	(385)	0	1,263	3,401	3,500
	225-Meals & Entertainment	837	0	603	454	0
	300-Outside Services	9,245	10,600	3,265	4,812	6,900
	312-Management Fees	96,000	90,000	60,000	90,000	90,000
	317-Education & Training	657	400	400	400	400
	321-Telephone	7,603	6,965	5,142	7,164	6,965
	325-Postage/Messenger	1,295	1,100	952	1,668	1,100
	329-Travel	4,739	3,000	2,902	4,483	3,000
	338-Credit Card Charges	42,103	43,450	32,432	42,300	45,667
	TOTAL EXPENDITURES (THIS PAGE)	361,516	363,673	258,507	380,190	377,640

LOWER MAKEFIELD TOWNSHIP
2013 Annual Operating Budget

GOLF COURSE FUND EXPENDITURES

FUND NO. 15

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
cont.	339-Bank Charges	18	0	0	0	0
	340-Advertising & Promotion	0	0	773	773	1,207
	341-Printing/Reproduction	4,283	4,600	1,574	2,705	4,500
	342-Employee Procurment	507	1,700	0	0	1,700
	343-Data Processing Expenses	12,589	10,100	10,747	12,432	10,100
	354-Worker's Compensation	3,645	3,900	1,989	3,127	3,900
	360-Utilities - Clubhouse	51,243	56,000	30,664	54,500	56,000
	361-Water	5,852	5,800	3,589	6,000	5,800
	362-Cable TV	2,328	2,180	1,985	2,666	2,180
	371-Equipment Rental	176	0	0	0	0
	372-Security	1,677	1,575	630	1,008	1,575
	375-Clubhouse Maintenance	19,000	17,100	20,634	24,653	17,100
	376-Equipment Maintenance	0	0	0	0	0
	420-Dues & Subscriptions	3,148	3,450	1,932	3,142	3,450
	480-Miscellaneous	3,046	1,200	301	612	1,200
	700-Capital Purchases	82,572	126,000	103,523	126,000	126,000
	DEPARTMENT TOTALS	486,354	531,528	381,576	535,783	538,452
471	Debt Principal					
	000-Debt Principal 2010 (2005)	0	385,000	385,000	385,000	525,000
472	Debt Interest					
	002-Debt Interest - D.V.R.F.A.	166,007	100,000	77,517	100,000	100,000
	003-Debt Interest - GOB 2010 (2005)	91,609	158,000	89,066	174,231	164,932
	004-Amortization Expense	25,120	0	0	0	0
	DEPARTMENT TOTALS	282,736	258,000	166,583	274,231	264,932
	TOTAL EXPENDITURES	2,562,821	2,659,941	2,036,283	2,793,293	2,889,872
	EXCESS REVENUES OVER EXPENDITURES	44,345	(95,541)	112,840	65,032	(133,794)
	ENDING FUND BALANCE	786,769	527,302	723,893	676,085	542,291

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

CAPITAL PROJECT
SEWER

FUND NO. 18

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1 FUND BALANCE	504,660	422,724	744,518	744,518	608,576
341	INTEREST EARNINGS 000 - Interest Earnings	6,724	4,000	709	1,000	0
354	STATE GRANTS 010-H ₂ O Grant	0	550,000	620,190	650,000	0
364	SEWAGE CONNECTION FEES 601-Edgewood Village Assessment	0	0	45,382	60,000	28,000
392	INTERFUND TRANSFERS 008-Transfer from Sewer	221,698	500,000	300,000	500,000	500,000
	TOTAL REVENUES	228,422	1,054,000	966,281	1,211,000	528,000
	TOTAL FUNDS AVAILABLE	733,082	1,476,724	1,710,799	1,955,518	1,136,576

TOWNSHIP OF LOWER MAKEFIELD

2013 Annual Operating Budget

CAPITAL PROJECTS

SEWER

FUND NO. 18

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
429	MISCELLANEOUS EXPENDITURES					
	600 - Capital Projects	6,214	705,000	323,084	323,084	555,000
	601 - Edgewood Village Sewer Project	0	830,000	952,599	1,000,000	0
	602 - Morrisville Capital Projects	0	0	0	0	200,000
	700 - Capital Purchases	0	25,000	23,858	23,858	65,000
	DEPARTMENT TOTAL	6,214	1,560,000	1,299,541	1,346,942	820,000
	TOTAL EXPENDITURES	6,214	1,560,000	1,299,541	1,346,942	820,000
	EXCESS REVENUES OVER EXPENDITURES	222,208	(506,000)	(333,260)	(135,942)	(292,000)
	ENDING FUND BALANCE	726,868	(83,276)	411,258	608,576	316,576

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

SPECIAL PROJECTS FUND REVENUES

FUND NO. 19

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1 FUND BALANCE	559,259	648,050	543,043	543,043	513,821
341	INTEREST EARNINGS					
	000 - Interest Earnings	2,231	200	742	742	300
351	FEDERAL GRANTS					
	029 - FEMA-Elevation Grant	7,614	0	15,931	27,858	25,000
	083 - FEMA	7,316	0	2,584	2,584	0
	090 - FEMA - 2011	0	350,000	362,993	362,993	350,000
	091 - FEMA - 2010 SRL	0	0	8,229	8,229	0
	DEPARTMENT TOTAL	14,930	350,000	389,737	401,664	375,000
387	CONTRIBUTIONS					
	191 - Offsite Traffic Improvements	74,449	40,000	8,620	10,800	20,000
	TOTAL REVENUES	91,610	390,200	399,099	413,206	395,300
	TOTAL FUNDS AVAILABLE	650,869	1,038,250	942,142	956,249	909,121

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

SPECIAL PROJECTS FUND EXPENDITURES

FUND NO. 19

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
492	INTERFUND TRANSFERS OUT					
	020-Debt Service	30,009	30,009	0	30,009	30,009
	DEPARTMENT TOTAL	30,009	30,009	0	30,009	30,009
600	CAPITAL CONSTRUCTION					
	657-Special Projects	510	0	312	312	34,000
	665-PEMA Elevation Construction	0	350,000	4,085	4,085	345,000
	666-PEMA Sweeny Acquisition	0	0	358,000	358,000	0
	715-PEMA Elevation Grant Profession	30,064	0	39,287	39,287	25,000
	746-Black Rock Rd. Bike/Pedestrian F	47,243	0	10,735	10,735	0
	DEPARTMENT TOTAL	77,817	350,000	412,419	412,419	404,000
	TOTAL EXPENDITURES	107,826	380,009	412,419	442,428	434,009
	EXCESS REVENUES OVER EXPENDITURES	(16,216)	10,191	(13,320)	(29,222)	(38,709)
	ENDING FUND BALANCE	543,043	658,241	529,723	513,821	475,112

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

DEBT SERVICE FUND REVENUES

FUND NO. 20

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	I/I FUND BALANCE	212,411	749,127	823,571	823,571	602,057
	PREPAID EXPENSES	0	0	0	0	
	ACCOUNTS RECEIVABLE	0	0	0	0	
	CASH	212,411	749,127	823,571	823,571	602,057
		212,411	749,127	823,571	823,571	602,057
301	REAL ESTATE TAXES	2.65 Mills	1.90 Mills			
	100 - Current	956,245	985,000	943,292	964,000	964,000
	200 - Delinquent	13,876	11,000	8,355	11,000	11,000
	600 - Interim	5,992	2,000	2,320	2,320	2,000
	601 - Interim - Delinquent	324	5,000	340	340	500
	DEPARTMENT TOTALS	976,437	1,003,000	954,307	977,660	977,500
341	INTEREST EARNINGS					
	000 - Interest Earnings	2,522	250	1,534	1,534	350
	DEPARTMENT TOTALS	2,522	250	1,534	1,534	350
380	MISCELLANEOUS REVENUE					
	000 - Miscellaneous Revenue	1,720	0	0	0	0
	003 - Sale of Elm Lowne	425,000	0	0	0	0
	DEPARTMENT TOTALS	426,720	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	003 - Fire Protection Fund	29,680	29,680	29,680	29,680	29,680
	005 - Park & Recreation	172,968	173,757	7,391	173,757	173,757
	019 - Street Projects	30,009	30,009	0	30,009	30,009
	DEPARTMENT TOTALS	232,657	233,446	37,071	233,446	233,446
	TOTAL REVENUES	1,638,336	1,236,696	992,912	1,212,640	1,211,296
	TOTAL FUNDS AVAILABLE	1,850,747	1,985,823	1,816,483	2,036,211	1,813,353

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget

DEBT SERVICE FUND EXPENDITURES

FUND NO. 20

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
471	DEBT PRINCIPAL					
	000 - Principal - 2010A	620,000	630,000	0	630,000	570,000
	001 - Principal - Rescue Squad	44,436	46,652	34,520	46,652	48,668
	002 - Principal - 2010	60,000	65,000	65,000	65,000	305,000
	004 - Principal - PEMA	9,566	9,761	7,302	9,761	9,957
	005 - Principal - D.V.R.F.A. 2004	100,000	104,000	104,000	104,000	108,000
	DEPARTMENT TOTAL	834,002	855,413	210,822	855,413	1,041,625
472	DEBT INTEREST					
	000 - Interest - 2010A	126,800	114,400	57,200	114,400	101,800
	001 - Interest - Rescue Squad	6,151	3,934	3,420	3,934	1,919
	002 -Interest - 2010	131,912	120,000	65,028	124,028	119,000
	004 -Interest - PEMA	1,576	1,381	1,054	1,381	1,184
	005 - Interest - D.V.R.F.A. 2004	22,755	65,844	22,173	32,934	65,844
	DEPARTMENT TOTAL	289,194	305,559	148,875	276,677	289,747
475	FISCAL AGENT'S FEES					
	000 - Trustee Fees	0	1,980	0	1,000	1,000
492	INTERFUND TRANSFER					
	020 - Transfer to General Fund	0	38,760	29,070	38,760	38,760
	TOTAL EXPENDITURES	1,123,196	1,201,712	388,767	1,171,850	1,371,132
	SINKING FUND	0	380,000	0	262,304	0
	EXCESS REVENUES OVER EXPENDITURES	515,140	(345,016)	604,145	(221,514)	(159,836)
	ENDING FUND BALANCE	727,551	404,111	1,427,716	602,057	442,221

TOWNSHIP OF LOWER MAKEFIELD 2013 Annual Operating Budget CAPITAL RESERVE FUND REVENUES

FUND NO. 30

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1 FUND BALANCE	465,065	324,936	230,329	230,329	141,235
	Deferred Revenue	0	0			
	Accounts Payable	0	0			
	Accounts Receivable	0	0			
	Cash Total	465,065	324,936	230,329	230,329	141,235
341	INTEREST EARNINGS					
	000-Interest Earnings	3,047	300	788	788	600
342	RENT					
	200-Rent - YMEU	25,000	25,000	25,000	25,000	25,000
354	STATE GRANTS					
	040-LED Lighting Project	97,924	0	0	0	0
	050-RACP Grant Award	0	1,000,000	0	0	400,000
	060-PECO Grant	32,549	0	0	0	0
	070-DRJTBC Grant	0	0	0	160,000	0
	DEPARTMENT TOTALS	130,473	1,000,000	0	160,000	400,000
380	MISCELLANEOUS REVENUE					
	003-Sale of Elm Lowne	254,610	0	0	0	0
	004-Township Line Road Reimbursement	0	0	39,554	39,554	0
	DEPARTMENT TOTALS	254,610	0	39,554	39,554	0
387	CONTRIBUTIONS					
	301-O/S and/or Recreation	0	0	3,145	3,145	0
	302-Toll Brothers/Matrix	0	0	0	0	475,000
	DEPARTMENT TOTALS	0	0	3,145	3,145	475,000
392	INTERFUND OPERATING TRANSFERS					
	001-General Fund	0	300,000	300,000	425,000	0
	005-Park & Recreation	0	50,000	100,000	100,000	70,000
	DEPARTMENT TOTALS	0	350,000	400,000	525,000	70,000
	TOTAL REVENUES	413,130	1,375,300	468,487	753,487	970,600
	TOTAL FUNDS AVAILABLE	878,195	1,700,236	698,816	983,816	1,111,835

TOWNSHIP OF LOWER MAKEFIELD

2013 Annual Operating Budget

CAPITAL RESERVE FUND

EXPENDITURES

FUND NO. 30

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
460	PROJECTS					
	701-RACP Project Construction, Phase I	71,253	1,000,000	137,581	137,581	650,000
	702-RACP Professional Services	17,959	50,000	81,328	100,000	70,000
	715-Memorial Park-Engineering & Phase I	16,483	0	0	0	0
	723-LED Lighting Project	65,913	0	0	0	0
	DEPARTMENT TOTALS	171,608	1,050,000	218,909	237,581	720,000
480	MISC. EXPENDITURES					
	600-Capital Projects	76,497	39,500	17,168	40,000	0
	601-Capital Construction - Roads	245,649	200,000	285,241	425,000	0
	700-Capital Purchases-Gen Fund	154,112	105,000	132,067	140,000	212,000
	DEPARTMENT TOTALS	476,258	344,500	434,476	605,000	212,000
	TOTAL EXPENDITURES	647,866	1,394,500	653,385	842,581	932,000
	EXCESS REVENUES OVER EXPENDITURES	(234,736)	(19,200)	(184,898)	(89,094)	38,600
	ENDING CASH BALANCE	230,329	305,736	45,431	141,235	179,835

**TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget**

LIQUID FUELS FUND REVENUES

FUND NO. 35

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1/ FUND BALANCE	5,394	142,502	197,507	197,507	569,133
	REVENUES:					
341	INTEREST EARNINGS	44	100	0	100	100
355	STATE SHARED REVENUES					
	050-Liquid Fuels Entitlement	709,376	723,564	716,802	716,802	684,659
	051-Act 32 Entitlement	17,240	17,240	17,240	17,240	17,240
	DEPARTMENT TOTALS	726,616	740,804	734,042	734,042	701,899
380	MISCELLANEOUS REVENUE					
	000-Miscellaneous Revenue	53,717	0	0	0	0
	TOTAL REVENUES	780,377	740,904	734,042	734,142	701,999
	TOTAL FUNDS AVAILABLE	785,771	883,406	931,549	931,649	1,271,132

**TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget**

LIQUID FUELS FUND EXPENDITURES

FUND NO. 35

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
438	HIGHWAY MAINTENANCE					
	100- Personal Services	145,014	150,000	140,636	280,000	175,000
	161- FICA Employer's Share	11,094	11,480	10,759	13,000	12,000
	200 - Parts & Supplies	9,759	10,321	5,459	11,300	10,320
	260 - Minor Equipment	0	7,500	0	2,300	7,500
	305 - Outside Labor	0	67,500	12,665	0	67,500
	313 - Engineering Fees	21,739	34,000	3,399	0	45,000
	DEPARTMENT TOTALS	187,606	280,801	172,918	306,600	317,320
439	HIGHWAY/ROAD/STREET CONSTRUCTION					
	245 - Materials	145,658	82,250	26,432	55,000	82,250
	374 - Repairs and Maintenance	255,000	520,000	916	916	700,000
	700 - Capital Purchases	0	0	0	0	100,000
	DEPARTMENT TOTALS	400,658	602,250	27,348	55,916	882,250
	TOTAL EXPENDITURES	588,264	883,051	200,266	362,516	1,199,570
	EXCESS REVENUES OVER EXPENDITURES	192,113	(142,147)	533,776	371,626	(497,571)
	ENDING FUND BALANCE	197,507	355	731,283	569,133	71,562

LOWER MAKEFIELD TOWNSHIP
2013 Annual Operating Budget

MEMORIAL FUND REVENUES

FUND NO. 40

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	<u>1/1 FUND BALANCE</u>	188,987	106,386	128,164	128,164	74,820
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	48	40	0	40	40
380	MISCELLANEOUS REVENUE					
	000-Miscellaneous Revenue	1,350	0	0	0	0
387	CONTRIBUTIONS--PRIVATE SOURCES					
	000-Contributions--private sources	5,525	5,000	4,392	4,385	0
	TOTAL REVENUES	6,923	5,040	4,392	4,425	40
	TOTAL FUNDS AVAILABLE	195,910	111,426	132,556	132,589	74,860

**LOWER MAKEFIELD TOWNSHIP
2013 Annual Operating Budget**

MEMORIAL FUND EXPENDITURES

FUND NO. 40

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
459	MEMORIAL CONSTRUCTION FUND					
	210-Office/Administration	603	500	87	200	200
	300-Contracted Services	21,258	31,000	26,976	33,000	33,000
	313- Architect & Engineering	0	1,000	0	0	0
	340- Advertising and Printing	1,050	3,100	1,106	3,100	3,100
	366-Utilities - Water	14,310	14,500	14,371	14,371	13,000
	374-Repairs and Maintenance	13,818	10,000	1,440	1,440	10,000
	480-Miscellaneous Expense	921	3,500	54	54	3,500
	481- 9-11 Events	9,670	2,000	851	2,000	2,000
	767- Utilities - PECO	6,117	10,000	3,604	3,604	8,000
	DEPARTMENT TOTAL	67,747	75,600	48,489	57,769	72,800
	TOTAL EXPENDITURES	67,747	75,600	48,489	57,769	72,800
	EXCESS REVENUES OVER EXPENDITURES	(60,824)	(70,560)	(44,097)	(53,344)	(72,760)
	ENDING FUND BALANCE	128,163	35,826	84,067	74,820	2,060

TOWNSHIP OF LOWER MAKEFIELD
2013 Annual Operating Budget
AMBULANCE/RESCUE SQUAD
FUND REVENUES

FUND NO. 50

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
279	1/1 FUND BALANCE	27,366	31,948	32,953	32,953	30,952
	REVENUES:					
301	REAL ESTATE TAXES	.25 Mills				.25 Mills
	100-Current	125,822	124,650	124,117	124,650	125,000
	200-Delinquent	3,852	500	2,571	2,571	750
	600-Interim-Current	431	100	167	167	100
	601-Interim-Delinquent	30	0	32	32	15
	DEPARTMENT TOTALS	130,135	125,250	126,887	127,420	125,865
341	INTEREST EARNINGS					
	000-Interest Earnings	101	130	52	52	130
392	INTERFUND TRANSFERS					
	001-General Fund	0	0	0	125,000	175,000
	TOTAL REVENUES	130,236	125,380	126,939	252,472	300,995
	TOTAL FUNDS AVAILABLE	157,602	157,328	159,892	285,425	331,947

TOWNSHIP OF LOWER MAKEFIELD 2013 Annual Operating Budget AMBULANCE/RESCUE SQUAD FUND EXPENDITURES
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FUND NO. 50

DEPT.	ACCOUNT	2011 ACTUAL	2012 BUDGET	9/30/2012 ACTUAL	2012 PROJECTED	2013 BUDGET
412	AMBULANCE/RESCUE					
	480-Miscellaneous Expenses	0	1,000	0	500	1,000
	500-Contributions	124,650	124,650	124,650	249,650	300,000
	DEPARTMENT TOTAL	124,650	125,650	124,650	250,150	301,000
492	TRANSFERS					
	001-Transfer to General Fund	0	0	3,242	4,323	0
	TOTAL EXPENDITURES	124,650	125,650	127,892	254,473	301,000
	EXCESS REVENUES OVER EXPENDITURES	5,586	(270)	(953)	(2,001)	(5)
	ENDING FUND BALANCE	32,952	31,678	32,000	30,952	30,947