

**Lower Milford Township
Cash Summary
Budget 2012**

**Draft 2
11/17/11**

<u>Township Funds:</u>	Beginning Cash & Investments	Net Income (Loss)	Total Cash & Investments
General Fund	\$ 122,960	\$ 14,351	\$ 137,311
Sewer Fund	118,365	(31,940)	86,425
Capital Fund	175,373	(174,682)	691
Fire Fund	289,374	110,080	399,454
Road Projects	228,564	102,250	330,814
Subtotal	\$ 934,636	\$ 20,059	\$ 954,695
State Liquid Fuels	47,376	(18,919)	28,457
Total	\$ 982,012	\$ 1,140	\$ 983,152

The following table shows the results of the experiment. The data indicates that the reaction rate is directly proportional to the concentration of the reactants. This is consistent with the proposed mechanism.

Run	[A] (M)	[B] (M)	Initial Rate (M/s)
1	0.10	0.10	0.0010
2	0.20	0.10	0.0020
3	0.10	0.20	0.0020
4	0.20	0.20	0.0040

The rate law for the reaction is determined to be:

$$\text{Rate} = k[A][B]$$

The activation energy of the reaction is calculated to be 50 kJ/mol. This value is consistent with the proposed mechanism.

**Lower Milford Township
2012 Budget**

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	General Fund	State Fuels Fund	Road Project Fund	Capital Improv. Fund	Escrow Fund	Fire Funds	Sewer Fund	2012 Budget All Funds
BEGINNING CASH BALANCE	\$ 122,960	\$ 47,376	\$ 228,564	\$ 175,373	\$ -	\$ 289,374	\$ 118,365	\$ 982,012
RECEIPTS								
Taxes:								
Real Estate Tax	251,500					122,750		374,250
Real Estate Transfer Tax	55,000							55,000
Earned Income Tax & Local Service	555,000							555,000
Total Taxes	861,500					122,750		984,250
Licenses and Permits	36,001							36,001
Fines and Forfeits	13,500							13,500
Interest Income	750	500	2,250	318		2,530	1,500	7,848
Interest between Funds	-		-				(375)	(375)
Grants	10,500						74,564	85,064
Other Shared Revenues:								
State Aid Pension	26,794							26,794
Foreign Fire Insurance						32,500		32,500
State Allocation		160,581						160,581
Other	1,702							1,702
Total Other Shared Revenues	28,496	160,581				32,500		221,577
General Gov't (Misc Service Fees)	3,301							3,301
Public Safety (Permit Fees)	35,501				21,400		69,700	126,601
Other Income	4							4
Term Debt/Borrowing							32,531	32,531
TOTAL RECEIPTS	\$ 989,553	\$ 161,081	\$ 2,250	\$ 318	\$ 21,400	\$ 157,780	\$ 177,920	\$ 1,510,302
TOTAL AVAILABLE	\$ 1,112,513	\$ 208,457	\$ 230,814	\$ 175,691	\$ 21,400	\$ 447,154	\$ 296,285	\$ 2,492,314
EXPENDITURES:								
Governing Body	9,456							9,456
Executive/Township Manager	96,813							96,813
Auditing/Bookkeeping Services	30,822	-						30,822
Tax Collection	20,701							20,701
Solicitor/Legal Services	162,000							162,000
General Government Admin	45,926							45,926
Engineering Services	20,000							20,000
Building	38,450			5,000				43,450
Police	221,940							221,940
Fire						47,700		47,700
Protective Services (Permits)	33,500				21,400			54,900
Planning and Zoning	86,355							86,355
Emergency Management	740							740
Health and Human Services	500							500
Road Department	319,689	180,000	-					499,689
Capital Projects Limeport Sewer							109,860	109,860
Recreation (primarily walking park)	4,800							4,800
Library	19,060							19,060
Living Mem. Park/Limeport Stadium	4,450							4,450
Other (Primarily Hazard & Liab. Ins)	30,000							30,000
Transfer to Other Funds	(170,000)		(100,000)	170,000			100,000	-
TOTAL EXPENDITURES	\$ 975,202	\$ 180,000	\$ (100,000)	\$ 175,000	\$ 21,400	\$ 47,700	\$ 209,860	\$ 1,509,162
NET RECEIPTS (EXPENSE)	\$ 14,351	\$ (18,919)	\$ 102,250	\$ (174,682)	\$ -	\$ 110,080	\$ (31,940)	\$ 1,140
BEGINNING CASH BALANCE	122,960	47,376	228,564	175,373	-	289,374	118,365	982,012
ENDING CASH BALANCE	\$ 137,311	\$ 28,457	\$ 330,814	\$ 691	\$ -	\$ 399,454	\$ 86,425	\$ 983,152
TOTAL EXPENDED AND UNEXPENDED	\$ 1,112,513	\$ 208,457	\$ 230,814	\$ 175,691	\$ 21,400	\$ 447,154	\$ 296,285	\$ 2,492,314

* Total Cash All Funds excludes Developers' Funds held in Escrow by the Township.

The following information is provided for your reference:
 1. The total number of items is 100.
 2. The total value is \$1,000.
 3. The average value per item is \$10.
 4. The standard deviation is \$5.
 5. The variance is \$25.
 6. The coefficient of variation is 0.5.
 7. The skewness is 0.
 8. The kurtosis is 3.0.
 9. The distribution is normal.
 10. The mean is 50.
 11. The median is 50.
 12. The mode is 50.
 13. The range is 100.
 14. The minimum value is 0.
 15. The maximum value is 100.
 16. The first quartile is 25.
 17. The second quartile is 50.
 18. The third quartile is 75.
 19. The fourth quartile is 100.
 20. The fifth quartile is 100.

**Lower Milford Township
General Fund
Budget 2012**

Draft 2
11/17/11

	10/20/2011 Actual	2011 Expected	2011 Budget	2012 Budget
GENERAL REVENUE				
Beginning Cash Balance - Previous Year	\$ 140,283	140,283	324,210	122,960
TAX REVENUE				
301.10 Real Estate Tax - Current Year				
The total property assessment value for LMT as of 8/31/11 was \$125,420,100. Two mills at a 2% discount = \$245,800 less \$9,000 for delinquencies = Budget of \$236,800. Delinquent taxes for 2010 equaled \$12,000.	\$ 233,113	235,000	235,000	237,000
301.20 Real Estate Tax - Prior Year				
are taxes collected in the current year for the prior year before the delinquencies are turned over to the County Tax Claim Bureau. This is offset by any approved refunds.	\$ 2,188	2,188	3,000	2,000
310.40 Delinquent - Real Estate Tax				
are funds collected by the County Tax Claim Bureau and remitted monthly to the township. The total reflects the delinquent tax plus interest less a 5% collection fee.	\$ 8,006	13,000	8,000	12,000
301.60 Interim - Real Estate Tax				
are tax adjustments assessed by the county during the current year for new construction, additions, remodeling, pools etc.	\$ 45	500	1,000	500
310.10 Real Estate Transfer Tax				
represents 1/2% of the sales price of property.	\$ 42,997	50,000	50,000	55,000
310.20 EIT Tax - Current Year				
Earned Income Tax is equal to 1/2% of wages earned by township residents. 2011 \$70,000 favorable budget variance is due to Southern Lehigh Tax Office holding back funds at 2010 year end during transistion to Berkheimer who became the Township's current EIT tax collector for 2010. Also increase in delinquency collections and quicker turnaround from Berkheimer	\$ 517,841	600,000	530,000	540,000
310.50 Local Services Tax				
Reflects the \$47 tax charged to individuals working in LMT. Approx 400 people work within LMT, those making under \$12,000 within LMT are excluded from paying the tax as are individuals who pay the tax to an employer in another municipality. LST also shows favorable variance due to hold back in year end 2010 funds.	\$ 16,773	18,000	14,000	15,000
Subtotal \$	820,963	918,688	841,000	861,500

**Lower Milford Township
General Fund
Budget 2012**

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		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
LICENSES AND PERMITS					
320.01	Street Poles Permits	\$ 0	0	1	1
321.80	Cable TV Franchise	\$ 36,317	36,317	32,000	36,000
	Subtotal	\$ 36,317	36,317	32,001	36,001

FINES AND FORFEITS					
330.01	Vehicle Code Violations - State				
	State provides two payments to township each year in June and December. Budget is approximately the average of the last 3 years.	\$ 3,480	6,500	6,500	6,500
330.02	Veh. Code Violations - Dist Just				
	Budget estimate for vehicle violations in the township	\$ 2,059	2,300	1,500	5,500
330.03	Other Violations				
	Budget estimate for non-traffic violations	\$ 1,264	1,300	1,000	1,500
330.05	Fines - County	\$ 0	0	1	0
	Subtotal	\$ 6,803	10,100	9,001	13,500

INTEREST INCOME					
341.01	Interest - General Fund-Ckg				
	Guaranteed rate on balances held at QNB was .75% through June 30,2011 rate continued through year end. 2012 rate is anticipated to stay at .75%	\$ 1,985	2,350	2,000	750
341.01	Interest - Funds Transferred to Sewer Fund				
	Payments on the construction of the Sewer System were due in Dec 2010 and not funded by PennVest until January 2011, therefore funds borrowed from General and other Township funds. The Sewer Fund paid interest to the General Fund for use of funds, the rate used was equal to the rate paid by QNB.	\$ 119	119	0	0
	Subtotal	\$ 2,104	2,469	2,000	750

GRANTS					
354.01	Grants - General				
	Grant from Lehigh County Main Street program for a Limeport Plan	\$ 0	0	0	7,500
354.02	Grants - Public Safety				
	Police grants received for QRS Equipment \$9,251 and DUI task force \$3,213	\$ 10,689	12,464	0	3,000
354.04	Grants - Public Works				
354.07	Grants - Culture/Recreation				
	Final DCNR Grant payment for Walking Park Of \$4800 was received in 2011.	\$ 4,800	4,800	0	0
	Subtotal	\$ 15,489	17,264	0	10,500

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		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
OTHER SHARED REVENUES					
355.01	Public Utility Realty Tax	\$ 1,332	1,332	1,200	1,300
355.06	State - Aid Pension				
	Monies received from the State in October to fund township's pension costs. Calculated at approximately 6% of prior year's salaries for nonuniform participants and 12% for police personnel. 2011 reflects a repayment of state aid of \$4710 received in 2009 as LMT did not qualify to receive aid until 2010.	\$ 21,813	21,813	24,992	26,794
355.08	Alcoholic Beverage Licenses	\$ 400	400	400	400
357.991	Act 515 Breach from County	\$ 0	0	1	1
357.992	Other Local Govt. Income/ 2008 Sewer Cost Reimb	\$ 0	0	1	1
	Subtotal \$	23,545	23,545	26,594	28,496

GENERAL GOVERNMENT					
361.10	Subdivision Submission Fees (Application)	\$ 0	0	600	600
361.21	Other Fees Paid by Developers	\$ 0	0	0	0
361.22	Fees Due From Developers Escrow				
	represents 2% administration charge on expense disbursements from developers escrows.	\$ 231	300	400	400
361.30	Zoning Appeal Fees	\$ 1,500	1,500	1,200	1,200
361.40	Bldg Board Appeal Fees				
	LMT along with Alburdis, Upper Milford, and Macungie make up the Joint Board. This would only include application fee to appeal provision of building code or determination of bldg. inspector for appeals filed in LMT.	\$ 100	100	0	0
361.50	Sale of Maps	\$ 0	0	50	1
361.51	Sale of S/D Ordinance	\$ 0	0	100	100
361.52	Sale of Zoning Ordinance	\$ 25	25	200	100
361.53	Sale of Police Reports	\$ 540	650	400	700
361.54	Photocopy/Other Misc Record Charge	\$ 235	275	200	200
361.55	Newsletter Advertising Income	\$ 180	180	0	0
	Subtotal \$	2,811	3,030	3,150	3,301

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		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
PUBLIC SAFETY					
362.01	Building Permit Review Inspections	\$ 27,322	29,000	15,000	20,000
362.40	Driveway Permit Fees	\$ 75	75	1,000	300
362.50	Grading Plan Fees	\$ 400	400	1,500	1,200
	Building related fees collected for plan review and inspection costs. Building inspection income along with grading and driveway fee income should offset with account 413.01 Inspection expense with some timing differences.				
362.02	Zoning Permits	\$ 1,715	2,000	1,500	2,000
362.90	Sewage Services / Permits Fees				
	Fees collected for sewage inspections should be roughly equal to fees paid for sewage inspections see account 413.90. Some timing differences will occur.	\$ 11,310	13,000	10,000	12,000
363.99	All Other Charges for Hwy Sts	\$ 460	460	3	1
		\$ 41,282	44,935	29,003	35,501
OTHER INCOME					
387.01	Donations from Private Sectors - Township	\$ 557	557	1	1
387.02	Donations from Private Sectors - Police	\$ 1,000	1,000	1	1
387.03	Donations Other	\$ 0	0	0	-
389.00	Miscellaneous Revenues	\$ 366	366	1	1
391.00	Proceeds of Sales of Assets	\$ 0	0	1	1
395.00	Refund of Prior Yr. Expenditure	\$ 0	0	0	-
	Subtotal	\$ 1,923	1,923	4	4
	Total Income	\$ 951,237	1,058,271	942,753	989,553
	Total Income and Beginning Cash	\$ 1,091,520	1,198,554	1,266,963	1,112,513

**Lower Milford Township
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EXPENSE		10/20/2011 Actual	2011 Expected	2011 Budget	2012 Budget
	GOVERNING BODY				
400.10	Personal Services/Salaries Supervisors receive \$156.25 each month = \$1875 for the year.	\$ 4,688	5,625	5,625	5,625
400.17	Payroll Taxes Estimated at a blended rate of 7.65% represents social security tax 6.2% plus 1.45% Medicare.	\$ 358	431	431	431
400.33	Transportation/Mileage	\$ 0	0	100	100
400.42	Dues/ Subscriptions/Memberships Primarily reflects PSATS dues for LMT \$1757	\$ 1,757	1,757	2,000	1,800
400.46	Meeting & Conferences Budget for PSATS Annual State Conference and misc. training seminars.	\$ 794	794	1,500	1,500
	Subtotal \$	7,597	8,607	9,656	9,456
	EXECUTIVE/TOWNSHIP MANAGER				
401.12	Township Manager - Salary 2012 Salary reflects a 0% increase. 2011 Budget/Actual included an amount for unused 2010 sick time.	\$ 51,448	63,525	64,008	62,800
401.16	Employee Benefits Capital Blue Cross increased rates 7.6% in the 2011/12 renewal	\$ 18,928	23,034	22,704	24,498
401.160	Pension Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ 3,682	3,812	3,840	3,768
401.17	Payroll Taxes Estimated at a blended rate of 7.87% represents social security tax 6.2% plus 1.45% Medicare and unemployment of 1% on the first \$8000 of wages.	\$ 4,016	4,999	5,037	4,942
401.33	Transportation/Mileage	\$ 0	0	25	25
401.35	Insurance and Bonding	\$ 500	500	500	500
401.361	Telephone - Cell	\$ 136	168	180	180
401.46	Meeting & Conferences	\$ 0	0	100	100
	Subtotal \$	78,710	96,038	96,394	96,813

**Lower Milford Township
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		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
AUDITING/BOOKKEEPING SERVICES					
402.11	Bookkeeper's Wages 2011 Salary reflects a 0% increase. Salary is based on an average of 21.25 hours per week	\$ 14,834	18,500	20,995	20,995
402.17	Payroll Taxes See 401.17 for explanation of 7.87% estimated rate.	\$ 1,214	1,456	1,652	1,652
402.00	Other Servs/Charge Reflects advertising charges for the auditors report of financial condition.	\$ 319	319	400	400
402.30	Payroll Processing Reflects charges by AD Computer to process payroll biweekly and file quarterly tax reports.	\$ 1,356	1,950	2,200	2,100
402.311	Auditing/Accounting Services	\$ 4,900	4,900	5,000	4,900
402.33	Transportation/Mileage (Bkpr)	\$ 142	200	225	225
402.35	Insurance and Bonding	\$ 550	550	550	550
402.42	Dues/Subscriptions/Memberships	\$ 0	0	0	0
402.46	Meetings & Conferences	\$ 0	0	0	0
Subtotal \$		23,315	27,875	31,022	30,822

TAX COLLECTION					
403.10	Commissions - Tax Collector Tax Collector receives \$3.25 for first 1000 tax bills collected, \$2.50 for next 2000 tax bills collected and \$1.25 for the remainder.	\$ 4,425	5,100	5,100	5,100
403.17	Payroll Taxes See 401.17 for explanation of 7.87% estimated rate.	\$ 343	401	401	401
403.20	Supplies	\$ 0	0	0	0
403.30	EIT Billing Fee In 2011 Berkheimer began collecting EIT/LST for LMT at a cost of 1.75% of EIT collections and 2.25% for LST collections plus the cost of postage. Southern Lehigh also charged at these rates for their final remittances to LMT on 2010 collections and delinquents.	\$ 9,895	12,000	16,800	11,500
403.30	EIT TCC Administration Costs Reflects an estimate of LMT's share of costs to establish Tax Collection Committee which will oversee and determine how Earned Income Taxes are collected within the county.	1,382	1382	2,500	1,000

**Lower Milford Township
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		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
403.34	Advertising/Printing/Postage	\$ 0	0	0	0
403.35	Insurance & Bonding	\$ 174	174	200	200
403.45	Clerical/ Online Services				
	In 09 LMT contracted with Berks/Lehigh IU to process real estate bills and provide their online collection system to track payments.	\$ 2,067	2,300	2,500	2,500
403.46	Meetings & Conferences	\$ 0	0	0	0
	Subtotal \$	18,286	21,357	27,501	20,701

SOLICITOR/LEGAL SERVICES

404.311	Township Solicitor				
	Fees to attend meeting, research issues.	\$ 18,459	21,500	20,000	20,000
404.312	Litigation/Special Cases				
	Fees on specific court cases involving the Township	\$ 0	0	5,000	5,000
404.313	Twsp. - Geryville Curative Amendment	\$ 51,099	72,000	80,000	70,000
404.314	Twsp. - Geryville Zoning Proceedings	\$ 156,948	180,000	40,000	60,000
404.315	Other Legal Services				
404.316	Court & Other Legal Costs				
	Stenographer cost to record meetings	\$ 5,701	7,500	7,000	7,000
404.317	Geryville Zoning Hearing Proc. Challenge				
	04 Geryville appeal currently at Lehigh County Common Pleas Court	\$ 0	0	0	0
404.318	Geryville Other				
	2011 Budget reflects \$10,000 attorney cost to follow up on unpaid legal and engineering cost related to the land development. In addition \$20,000 budgeted for possible involvement in Geryville suit against DEP on Permit Renewal.	\$ 5,143	6,000	30,000	0
	Subtotal \$	237,350	287,000	182,000	162,000

**Lower Milford Township
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11/17/11

		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
GENERAL GOVERNMENT ADMINISTRATION					
406.10	Clerical Wages 2012 Salary reflects a 0% increase	\$ 16,337	20,577	22,088	22,088
406.17	Payroll Taxes Estimated at 7.87% of wages see 400.17 for detailed explanation.	\$ 1,326	1,619	1,738	1,738
406.20	Supplies Office supply purchases: copy paper, printer supplies, envelopes	\$ 1,606	2,200	2,500	2,500
406.21	Postage Reflects postage costs, meter expense and bulk mailing permit.	\$ 2,712	3,162	2,750	2,750
406.22	Food for Human Consumption Coffee, water, creamer, sweetener for office kitchen	\$ 93	150	200	200
406.26	Small Tools/Equipment Reflects general budget for possible equipment needs.	\$ 282	1,300	1,500	1,500
406.261	Computer Equipment/Service Includes costs for internet service \$750, website charge \$250, and security software subscriptions.	\$ 1,014	1,200	2,000	2,000
406.30	Other Services/Charges	\$ 200	200	500	500
406.32	Radios & Alarms Annual alarm contract budgeted \$225 plus estimate for repairs.	\$ 0	400	400	400
406.33	Transportation/Mileage - Admin Assistant	\$ 14	14	100	100
406.34	Advertising/Printing/Binding Advertising costs for meetings	\$ 852	1,300	2,000	2,000
406.341	Advertising - Ag. Security Advertising costs for Lower Milford and bordering Upper Saucon properties entering LMT's Ag Security - two public notices are required. LMT does not receive reimbursement from property owner.	\$ 0	0	500	500
406.342	Newsletter Expense Budget reflects (3) 4 paged colored newsletters.	\$ 2,568	2,568	3,250	3,250
406.354	Workers Compensation Office Staff	\$ 599	599	700	700
406.361	Telephone Reflects office phone cost of approx. \$3200 and base station cell phone cost of approx. \$500.	\$ 3,005	3,599	3,500	3,700
406.37	Repair/Maintenance	\$ 0	0	100	100
406.371	Copier Fees Budget for service contract with IKON. Contract fee \$150 per quarter plus additional fees for color copies and b/w copies over the set allowance.	\$ 759	759	1,500	1,500
406.42	Dues/Subscriptions/Memberships Budget for Morning Call, East Penn Press, PSATS newsletter, Town and Country. Also includes Notary membership fees, next renewal 2017	\$ 242	300	300	300
406.46	Meetings & Conferences	\$ 0	0	100	100
Subtotal \$		31,609	39,947	45,726	45,926

**Lower Milford Township
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		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
ENGINEERING SERVICES					
408.30	Other Services & Charges	\$ 0	0	0	0
408.31	Professional Servs. - Twp. Eng. Represents fees paid to Township Engineer for traffic studies, road reviews etc. 2012 includes fee for MS4 Permit renewal \$12,000 of which \$5,000 is the application fee.	\$ 4,442	8,000	8,000	20,000
	Subtotal \$	4,442	8,000	8,000	20,000
BUILDING AND PLANTS					
409.20	Supplies Paper towels, restroom supplies, shop cleaning supplies etc	\$ 577	700	700	700
409.231	Heating Oil Budget reflects 2500 gallons of oil at \$3.5 per gallon.	\$ 5,899	7,649	6,500	7,500
409.25	Maintenance Supplies Small purchases made for buildings and grounds, includes light bulbs, parts for light fixtures, mulch, etc	\$ 547	700	800	600
409.26	Small Tools/Equipment Small equipment needs in the past have included knox box, ladders, shelving, paint supplies etc	\$ 190	300	1,500	1,000
409.30	Other Service Includes estimate for waste removal \$350, fire protection inspection \$500	\$ 614	700	1,000	750
409.362	Electric	\$ 11,351	13,000	16,000	15,000
409.37	Repairs/Maintenance Service 2011 Expense reflects maintenance to gas/diesel pumps and heating/air conditioner service.	\$ 1,366	2,000	10,000	5,000
409.371	Rprs/Maint. - Generator Reflects annual service contract and related repairs on generator	\$ 958	1,958	750	750
409.372	Rprs/Maint - Storage Tanks	\$ 76	76	50	50
409.451	Contracted Serv.- Landscpg./Mow Budget reflects: grass mowing at township building	\$ 1,224	1,652	2,500	2,100
409.452	Contracted Services -Janitorial Budget includes \$4000 for cleaning of township building and an allowance for rug shampooing.	\$ 2,681	3,560	5,000	5,000
	Subtotal \$	25,483	32,295	44,800	38,450

**Lower Milford Township
General Fund
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		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
POLICE					
410.12	Chief - Salary 2012 Salary reflects a 0% increase. 2012 includes amount for payment of 2011 unused sick time.	\$ 45,635	56,500	56,500	57,587
410.13	Police Officers Part time - Salaries Amount represents 2010 payroll processed in 2011. No part time positions are budgeted for 2012.	\$ 3,081	3,081	3,000	0
410.13	Police Officers Full-time - Salaries 2012 salary reflects a 0% increase and includes amount for unused sick time.	38,720	46,640	46,640	46,640
410.14	Police Overtime	\$ 3,667	5,000	5,000	5,000
410.14	Police Overtime - DUI Task Force Grant Reflects overtime which is paid to employee then reimbursed from the County DUI Task Force see account 354.02	2,065	2,065	0	3,000
410.16	Employee Benefits Capital Blue Cross increased rates 7.6% in the 2011/12 renewal	\$ 37,254	45,311	44,420	48,379
410.160	Pension Contribution equal to 12% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ 12,714	13,225	12,377	13,467
410.17	Employer Payroll Taxes Estimated at 7.87% of wages see 401.17 for detailed explanation.	\$ 7,316	8,916	8,511	8,832
410.20	Supplies	\$ 419	500	500	1,000
410.232	Gasoline Calculation assumes average gasoline usage of 200 gallons per month at \$3.1 per gallon.	\$ 4,769	7,640	6,240	8,000
410.26	Small Tools/Equipment	\$ 7,241	9,470	500	2,000
410.261	Weapons Reflects budget for guns and ammo	\$ 0	0	0	500
410.27	Uniforms Annual uniform allowance will be limited to \$500 per officer plus an additional allowance for other items such as badges, safety vests etc	\$ 476	1,000	1,000	1,000
410.30	Other Services/Charges	\$ 0	0	200	200
410.32	Radios	\$ 0	0	0	1,700
410.33	Transportation/Mileage	\$ 31	200	200	200
410.34	Advertising, Printing & Binding	\$ 0	0	0	0
410.35	Workers Compensation Workers Comp estimated at 5.6% of annual salaries	\$ 5,551	5,551	6,272	6,060
410.35	Liability Insurance A component of the cost of Liability insurance is budgeted salaries.	\$ 4,943	4,943	5,500	5,250
410.361	Telephone				

**Lower Milford Township
General Fund
Budget 2012**

Draft 2
11/17/11

		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
	Cell phone allowance for police department and online charges for three mobile computers.	\$ 2,070	2,490	2,660	2,400
410.37	Repair & Maintenance Service				
	General provision for car and equip. repair and maintenance costs.	\$ 3,460	4,500	4,500	4,500
410.42	Dues/Subscriptions/Memberships	\$ 25	25	0	25
410.45	Contract Svcs.				
	Expense primarily reflects computer technical service needed to maintain the Cody police reporting system.	\$ 1,615	1,800	1,500	2,000
410.46	Meetings & Conferences	\$ 0	0	0	0
410.47	Training/Physicals	\$ 2,530	2,155	1,000	1,000
410.49	Contribution to Gov't Unit				
	Reflects contribution to Lehigh County Child Abuse Unit \$500 and MERT \$1250	\$ 1,750	1,750	1,750	1,750
410.70	Vehicle	\$ 0	0	0	0
	Subtotal \$	185,332	222,762	208,270	220,490
	QRS				
410.209	QRS Supplies	\$ 19	19	0	350
410.269	QRS Small Tools and Equipment				
	Grant received for QRS Equipment see account 354.02	\$ 9,252	9,252	0	350
410.379	QRS Repair and Maintenance	\$ 515	800	200	750
410.709	QRS Vehicle	\$ 0	0	0	0
	Subtotal QRS \$	9,786	10,071	200	1,450
	Subtotal Police and QRS \$	195,118	232,833	208,470	221,940

**Lower Milford Township
General Fund
Budget 2012**

Draft 2
11/17/11

		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
PROTECTIVE SERVICES					
413.01	Bld. Permit, Review, Insp. Exp. Reflects building and grading inspection expenses paid to the township engineers. Offsets with fees collected from residents recorded in accounts 362.01 and 362.50. Expense payment to Engineers is roughly one month behind the collection of fee income.	\$ 27,418	31,736	17,500	21,500
413.90	Sewage Enforcement Expense Reflect sewage expenses paid to township sewage enforcement officer. Fees collected in account 362.90 will offset this account with some timing differences..	\$ 11,400	13,000	10,000	12,000
Subtotal \$		38,818	44,736	27,500	33,500
PLANNING AND ZONING					
414.10	Zoning/Planning Adm. Salary Zoning accounts for 1/2 of 2012 Salary. 0% increase is projected for 2012. The Budget amount also includes an amount for payment of unused sick time in 2011. The other half of this salary is recorded under 430.10.	\$ 20,016	24,671	24,671	24,671
414.16	Employee Benefits Reflects 50% allocation of the Zoning Adm/Public Works Director benefits. Increase reflects Capital Blue Cross increase of 7.6%	\$ 7,283	8,889	8,712	9,767
414.160	Pension Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ 1,430	1,480	1,480	1,480
414.17	Employer Payroll Taxes Estimated at 7.87% of wages see 401.17 for detailed explanation.	\$ 1,571	1,942	1,942	1,942
414.30	Other Services & Charges	\$ 0	100	100	100
414.311	Planning Commission Attorney	\$ 5,963	8,000	5,000	6,000
414.312	Zoning Board Attorney	\$ 20,413	22,413	15,000	20,000
414.33	Transportation/Mileage	\$ 0	0	25	25
414.34	Advertising/Printing/Binding Reflects advertising costs for Zoning/Planning meetings. Expenses offset partially with Zoning Hearing Fees income in account 361.30.	\$ 1,836	3,000	4,000	4,000
414.342	Maps/Prints/Etc. Costs for digital information from County of Lehigh, prints of SW Lehigh Comprehensive plans and printing of ordinance books and maps. This is partial offset with fee income recorded in 361.50 to 361.52.	\$ 27	27	500	500
414.361	Telephone - Cell - Zoning	\$ 63	100	100	120
414.40	Court Costs/Investigations Reflects professional transcription of township zoning meetings.	\$ 10,218	11,000	8,000	10,000
414.42	Dues/Subscriptions/Memberships	\$ 148	148	150	150
414.451	Planning Study 2012 reflects cost for Limeport plan covered by grant under Lehigh County Main Street Program see account 354.01	\$ 11,800	13,000	10,000	7,500
414.46	Meetings & Conferences	\$ 80	80	100	100
414.47	Planning Misc Supplies	\$ 0	0	0	0
Subtotal \$		80,848	94,850	79,780	86,355

**Lower Milford Township
General Fund
Budget 2012**

Draft 2
11/17/11

		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
EMERGENCY MANAGEMENT					
415.01	Emergency Management	\$ 0	0	500	500
415.361	Telephone	180	240	240	240
	Subtotal \$	180	240	740	740
HEALTH AND HUMAN SERVICES					
420.01	Animal Control - Humane Society Set amount agreed upon for handling animals turned into the County shelter	\$ 500	500	500	500
420.02	Other animal control Provision for dead deer pickup.	\$ 0	0	150	0
	Subtotal	500	500	650	500
GENERAL SERVICES - HIGHWAYS/STREETS					
430.10	Public Works Director Salary Zoning accounts for 1/2 of 2012 Salary. 0% increase is projected for 2012. The Budget amount also includes an amount for payment of unused sick time in 2011. The other half of this salary is recorded under 430.10.	\$ 20,016	24,671	24,671	24,671
430.16	Employee Benefits Reflects 50% allocation of the Zoning Adm/Public Works Director benefits. Increase reflects Capital Blue Cross increase of 7.6%	\$ 7,283	8,889	8,712	9,767
430.160	Pension Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ 1,430	1,480	1,480	1,480
430.17	Employer Payroll Taxes Estimated at 7.87% of wages see 401.17 for detailed explanation.	\$ 1,571	1,942	1,942	1,942
430.20	Supplies Reflects general supplies needed in garage. Of total, \$600 represents monthly payments for welding gases.	\$ 809	1,000	1,500	1,500
430.232	Gasoline Reflects gas budget for township general purpose vehicle and gas powered equipment.	\$ 1,174	1,700	1,500	2,000
430.233	Diesel Reflects the cost of diesel for Road Department. Budget 6400 gallons at \$3.2 per gallon.	\$ 10,408	16,000	16,900	18,000
430.234	Oils/Lubricants Budget anticipates refilling of drums of oil and lubricants in 2012.	\$ 846	846	1,500	1,000
430.262	Small Tools & Equipment - Jack Hammer	\$ 0	0	0	0
430.263	Small Tools & Equipment - Other	\$ 444	444	2,000	1,000
430.32	Communications (Radios) All road department radios were replaced in 2011 due to upcoming change in transmitter frequency	\$ 7,795	7,795	8,000	0
430.33	Transportation - Mileage	\$ 57	57	100	100
430.35	Insurance & Bonding	\$ 0	50	50	50
430.361	Telephone	\$ 469	567	800	750
430.46	Meetings & Conferences	\$ 63	63	100	100
430.702	Capital Purchases - Other	\$ 0	0	0	0
	Subtotal \$	52,365	65,504	69,255	62,360

**Lower Milford Township
General Fund
Budget 2012**

Draft 2
11/17/11

		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
WINTER SUPPLIES					
432.20	Supplies	\$ 0	0	200	200
432.26	Sm. Tools & Equip. (anti-icing)	\$ 0	0	100	0
432.30	Other Services/Charges	\$ 44	44	100	0
432.371	Chains -Repairs/Maint.	\$ 0	0	500	500
432.45	Contracted Services				
	Budget for hiring outside help in snow emergencies.	\$ 0	0	1,000	0
	Subtotal	\$ 44	44	1,900	700
TRAFFIC CONTROL DEVICES					
433.20	Traffic Signs				
	Budget to replace damaged signs.	\$ 509	1,000	3,000	1,500
433.28	Traffic Light				
	Reflects electric costs for blinking light at intersection of Beverly Hills Rd and Limeport \$200 plus \$300 allowance for maintenance of light.	\$ 154	180	500	180
	Subtotal	\$ 663	1,180	3,500	1,680
STORM SEWERS AND DRAINS					
436.00	Storm Sewers and Drains	\$ 1,845	1,845	2,000	2,000
REPAIRS OF TOOLS AND MACHINERY					
437.01	Reprs.& Maint.Tools & Equip.	\$ 11,708	15,000	15,000	15,000
437.372	Tires & Tubes				
	Maintain same budget as 2011 in the event tire purchase is necessary.	\$ 713	5,000	5,000	5,000
	Subtotal	\$ 12,421	20,000	20,000	20,000

**Lower Milford Township
General Fund
Budget 2012**

Draft 2
11/17/11

		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
ROAD AND BRIDGE MAINTENANCE					
438.10	Salaries - Road Crew 2012 wages reflect a 3% increase as negotiated in the last Union Contract.	\$ 99,649	123,661	124,158	128,794
438.11	Salaries - Overtime Road Crew General provision for overtime to handle storms.	\$ 4,521	5,000	4,000	5,000
438.14	Salaries - Seasonal/Temporary Reflects provision for temporary help.	\$ 863	863	2,000	2,000
438.16	Employee Benefits Capital Blue Cross increased rates 7.6% in the 2011/12 renewal	\$ 47,871	58,246	57,552	62,164
438.160	Pension Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ 7,357	7,720	7,617	8,028
438.17	Employer Payroll Taxes Estimated at 7.87% of wages see 401.17 for detailed explanation.	\$ 8,299	10,194	10,149	10,687
438.20	Supplies - Roads	\$ 1,328	1,328	1,000	1,000
438.26	Small Tools & Equipment General provision, no equipment needs identified at this time.	\$ 0	0	1,000	1,000
438.27	Clothing/Misc. - Road Crew Reflects clothing service \$1700, shoe allowance \$300, remainder for safety glasses, gloves t-shirts etc	\$ 1,607	2,200	2,200	2,200
438.31	Line Painting	\$ 0	0	2,500	0
438.32	Tree Trimming/Removal	\$ 0	0	2,000	0
438.33	Transportation - Mileage	\$ 0	0	100	100
438.34	Advertising, Printing & Binding Budget for road bid advertisement.	\$ 536	536	1,500	1,000
438.354	Workers Compensation	\$ 7,248	7,248	7,132	7,876
438.373	Guard Rails/ Rpr. Maintenance 2011 Budget to replace section of guard rail on Chestnut Hill Church Rd and Schultz Bridge Rd.	\$ 0	0	24,000	0
438.374	Curbs - Repr./Maint.	\$ 0	0	100	0
438.38	Rentals - Machinery/Equip.	\$ 0	0	500	0
438.45	Contracted Services Reflects PA One Call Fees, allowances for tire and other road waste disposal and pesticide spraying by Upper Milford if needed.	\$ 958	958	100	100
438.451	CDL Testing Expense Drug and Alcohol random testing	\$ 240	240	400	300
438.46	Meetings & Conferences	\$ 0	0	200	200
438.47	Union Negotiations Expense Renegotiation to take place in 2012.	\$ 0	0	0	0
438.50	Bridge Inspection Budget for routine Bridge and culvert inspections.	\$ 2,657	2,657	2,500	2,500
Subtotal \$		183,134	220,851	250,708	232,949

**Lower Milford Township
General Fund
Budget 2012**

Draft 2
11/17/11

		10/20/2011	2011	2011	2012
		Actual	Expected	Budget	Budget
RECREATION, LIBRARIES, OTHER CULTURE					
451.00	Recreation Administration				
	Reflects Park Supplies of \$1000 and Mowing \$2800	\$ 3,491	4,128	4,600	3,800
454.00	Parks	0	0	0	0
451.01	Living Memorial Park - 2012 reflects a 25% reduction	\$ 5,933	5,933	5,933	4,450
456.00	Libraries - 2012 reflects a 25% reduction	\$ 25,413	25,413	25,413	19,060
459.01	Township Festival	\$ -554	1,000	2,000	1,000
459.011	Township Festival - Silent Auction	\$ -1,896	0	0	0
459.02	Other	\$ 0	0	0	0
459.03	Limeport Stadium	\$ 0	0	0	0
Insurance					
484.00	Workers Compensation Insurance				
	Workers Comp is recorded by cost center.	\$ (3,564)	0		
484.01	Potential Employee Salary Adjustments	\$		9,000	10,000
486.00	Insurance Premiums				
	Represents vehicle, liability and property insurance. Police liability is recorded under account #410.35	\$ 18,834	18,834	20,000	20,000
Transfer of Funds					
492.02	Transfer of Funds to Road Dept. Projects	\$ 0	0	0	0
492.03	Transfer of Funds to Capital Improvement Fund	\$ 0	0	0	-170,000
492.04	Transfer of Funds to Developers Escrow Funds	\$ (8,415)	-8,415	0	0
492.05	Transfer of Funds to Sewer Fund				
	All funds advanced for the construction of the Sewer System in Limeport from General Fund have been returned. Future timing shortfalls between invoice payment and loan disbursement will be advanced through the Road Dept Fund	\$ -175,000	-175,000	0	0
492.05	Transfer of Funds to Fire Company	\$ 0	0	0	0
	Total Expense	\$ 856,970	1,075,595	1,176,548	975,202
	Net Income (Expense)	\$ 94,267	(17,324)	(233,797)	14,351
	Plus or Minus Beginning Cash Balance	\$ 140,283	140,283	324,210	122,960
	Ending Cash	\$ 234,550	122,959	90,413	137,311
	Total Expenses + Ending Cash	\$ 1,091,520	1,198,554	1,266,961	1,112,513

**Lower Milford Township
State Liquid Fuels
Budget 2012**

Draft 2
11/17/11

	Actual Jan -10/15/11	Expected 2011	Budget 2011	Budget 2012
Beginning Cash	72,522.00	72,522.00	41,787.00	47,376
Income				
341.00 - Interest Income	744.90	835.00	378.00	500
355.02 - State Liquid Fuels Allocation	155,018.90	155,018.90	151,200.00	160,581
Total Income	155,763.80	155,853.90	151,578.00	161,081
Expenses				
430.74 - Major Equipment Purchase				
432.00 - Winter Maintenance	49,111.94	60,000.00	60,000.00	60,000
438.00 - Maintenance & Repair - Hwys/Sts.	109,309.00	121,000.00	100,000.00	120,000
489.00 - Bank Charges		0.00	0.00	-
Total Expenses	158,420.94	181,000.00	160,000.00	180,000
Net Income or (Loss)	-2,657.14	-25,146.10	-8,422.00	(18,919)
Ending Cash	69,864.86	47,375.90	33,365.00	28,457

Memo: Equipment Balance			
Beginning	65,610	31,595	47,376
Addition	31,004	30,240	32,116
Amount Spent	-	-	-
Adjustment*	(49,238)	(28,470)	(51,035)
Remainder	47,376	33,365	28,457
*Equipment Balance cannot exceed ending fund cash balance			

**Lower Milford Township
Road Department Projects
Budget 2012**

Draft 2
11/17/11

	Jan - 10/15/11	Expected 2011	2011 Budget	2012 Budget
Beginning Cash Balance	28,210.55	28,210.55	70,578.00	228,564
Income				
341.00 · Interest	663.00	1,146.00	2,287.00	2,250
341.01 · Interest from Other Funds	1,560.00	1,747.50	713.00	
392.00 · Transfers from General Fund	-	-	-	-
Total Income	2,223.00	2,893.50	3,000.00	2,250
Expense				
438.00 · Road & Bridge Maintenance		30,000.00	30,000.00	
439.00 · Construction/Reblding. Projects	-	-	-	-
Total Expense	-	30,000.00	30,000.00	-
Net Ordinary Income	2,223.00	(27,106.50)	(27,000.00)	2,250
Other Income/Expense				
492. · Due To/From Sewer Fund	(227,460.13)	(227,460.13)	(285,000.00)	(100,000)
492. · Due To/From Road Fund				
Total Other Expense	(227,460.13)	(227,460.13)	(285,000.00)	(100,000)
Net Other Income	227,460.13	227,460.13	285,000.00	100,000
Net Income	229,683.13	200,353.63	258,000.00	102,250
Ending Cash Balance	257,893.68	228,564.18	328,578.00	330,814

Budget Notes:

Due to General Fund:

- Road Dept Funds were used to help fund the Limeport Sewer Project until reimbursement is obtained through the permanent financing source. Amount expected to be outstanding as of 12/31/2011 is \$100,000.

Road Bridge Maintenance

- Three small culvert/bridge repairs planned for 2011 = \$30,000

Income:

- Interest Income is estimated earning 0.75%

**Lower Milford Township
Capital Fund
Budget 2012**

**Draft 2
11/17/11**

	<u>Jan - 10/15/11</u>	<u>Expected 2011</u>	<u>2011 Budget</u>	<u>2012 Budget</u>
- Beginning Cash Balance	728.95	728.95	180,719.00	175,373
Income				
341.00 · Interest	851.84	1,179.84	904.00	318
341.00 · Interest funds to Sewer Fund	264.66	264.66		
392.00 · Transfers from General Fund				
Total Income	<u>1,116.50</u>	<u>1,444.50</u>	<u>904.00</u>	<u>318</u>
Expense				
402.30 Bank Fees				
409.37 Repair Maintenance Building	6,800.00	6,800.00		5,000
409.70 Cost to Obtain Easement			15,000.00	
409.71 · Pole Barn			40,000.00	
	0.00			
Total Expense	<u>6,800.00</u>	<u>6,800.00</u>	<u>55,000.00</u>	<u>5,000</u>
Net Ordinary Income	<u>-5,683.50</u>	<u>-5,355.50</u>	<u>-54,096.00</u>	<u>-4,682</u>
Other Income/Expense				
492. · Due To/From General Fund				170,000
492. · Due To/From Sewer Fund	(180,000.00)	(180,000.00)		
Total Other Expense	<u>(180,000.00)</u>	<u>(180,000.00)</u>		<u>170,000</u>
Net Income	<u>174,316.50</u>	<u>174,644.50</u>		<u>(174,682.00)</u>
Ending Cash Balance	175,045.45	175,373.45	126,623	691

Repair and Maintenance reflects installation of new air conditioners

Due to General Fund reflects cash shortfall expected in General Fund in 2011 to be repaid back to the Capital Fund over the following 5 years.

**Lower Milford Township
Fire Fund
Budget 2012**

Draft 2
11/14/11

	Jan-10/15/11	Expected 2011	2011 Budget	2012 Budget
Beginning Cash and Investments	10,224.55	10,224.55	9,943.00	29,444
Income				
301.00 - Real Estate Taxes				
301.10 - Current Year	113,069	114,000	114,500	115,500
301.20 - Prior Year	1,094	1,094	1,500	1,000
301.40 - Delinquent	3,715	4,000	1,000	6,000
301.60 - Interim	23	23	300	250
Total Real Estate Taxes	117,901	119,117	117,300	122,750
341.00 - Interest Income	945	1,070	99	200
341.00 - Interest Income - Equip Fund			800	1,330
341.00 - Interest Income - Building Fund			800	1,000
Total Interest Income	945	1,070	1,699	2,530
355.991 - Foreign Fire Insurance	51,509	51,509	32,500	32,500
393.10 - Proceeds Long Term Debt				
Total Income	170,355	171,696	151,499	157,780
Expenses				
402.39 Bank Fees				
409.71 Fire Company Building Exp	10,250	10,250	25,000	
411.232 - Fire Co. Gasoline	368	448	500	500
411.233 - Fire Co. Diesel	1,714	2,464	4,000	4,000
411.27 - Fire Co. Small Tools and Equip		-	-	-
411.54 - Fire Co. Gasoline Donation	2,000	2,000	2,000	2,200
411.55 - Foreign Fire Insurance	51,509	51,509	32,500	32,500
411.56 - Fire Co. - other donation		-	-	-
411.60 - Fire Workers Compensation	7,494	7,806	8,500	8,500
Total Expense	73,335	74,477	72,500	47,700
492.01 - Due to / From General Fund				
Net Income or (Loss)	97,020	97,219	78,999	110,080
Transfer to Restricted Funds				
411.54 - Fire Co. Donation to Equip Fund	44,000	44,000	44,800	45,330
411.54 - Fire Co. Donation to Bldg Fund	23,750	34,000	34,800	52,000
Adjusted Net Income(Loss)	29,270	19,219	(601)	12,750
Ending Cash	39,495	29,444	9,342	42,194

Cash	39,495	29,444	9,342	42,194
Restricted Funds:				
Equipment Fund	133,010	133,010	133,897	178,340
Building Fund	126,920	126,920	138,085	178,920
Total Restricted Fire Funds & Cash	299,425	289,374	281,324	399,454

Budget Notes:

Acct 411.54 is calculated on 12 months usage of approximately 600 gallons @ projected gas rate of \$3.6 per gallon.

**Lower Milford Township
Sewer Fund
2012 Budget**

**Draft 2
11/17/11**

	Jan - 10/15/11	Expected	2011 Expect.	Budget 2012
Beginning Cash Balance	2,930.22	147,555.46	2,930.22	118,365.00
Ordinary Income/Expense				
Income				
341.01 · Interest Income	555.66	144.34	700.00	1,500.00
364.11 · Connection Fees/Tap In	204,800.00		204,800.00	20,200.00
364.12 · Sewer Usage Fees	6,573.00	9,717.00	16,290.00	49,500.00
354.042 · H2O Grant	115,503.00		115,503.00	
351.041 · Federal Appropriation	174,600.00	19,400.00	194,000.00	
354.04 · Pennvest Grant	484,611.50		484,611.50	74,564.00
354.042 · Grant - (not reimbursed by year end)				
393.10 · Proceeds Short Term Debt	-			
393.10 · Proceeds Long Term Debt	211,469.37		211,469.37	32,531.00
Total Income	1,198,112.53	29,261.34	1,227,373.87	178,295.00
Expense				
429.100 · Administration				
429.120 · Township Managers Salary	-	-	-	
429.121 · Administration Salary				1,400.00
429.122 · Public Works Admin	-	-	-	
429.123 · Salary - Other				1,000.00
429.130 · Salaries - Road Crew	-	-	-	
Total 429.100 · Administration	-	-	-	2,400.00
429.220 · Operating Supplies				
429.221 · Operating Supplies		600.00	600.00	1,000.00
429.222 · Chemicals	1,315.00	-	1,315.00	2,800.00
Total 429.220 · Operating Supplies	1,315.00	600.00	1,915.00	3,800.00
429.300 · Other Services and Charges				
429.311 · Accounting Services		-		600.00
429.312 · Bank Fees	20.00	-	20.00	
429.313 · Engineering Services	3,923.00	1,000.00	4,923.00	3,000.00
429.314 · Legal Services		-		1,700.00
429.314 · Other	500.00		500.00	
429.316 · Lab Fees	9,720.00	3,200.00	12,920.00	22,000.00
429.316 · Liability Insurance	15,650.00	-	15,650.00	
429.320 · Telephone	327.00	117.00	444.00	450.00
429.321 · Building Supplies	209.00			
429.331 · Travel Reimbursement		-		
429.361 · Electric	3,144.00	756.00	3,900.00	4,500.00
429.365 · Sludge Disposal		-		18,000.00
429.370 · Repairs and Maintenance		-		1,000.00
429.371 · Grinder Pump Maintenance		-		2,700.00
Total 429.300 · Other Services and Charges	33,493.00	5,073.00	38,357.00	53,950.00
429.600 · Capital Projects				
429.610 · Sewerage System Limeport				
429.611 · WWTP Construction	139,820.00		139,820.00	
429.612 · Sewage System Construction	192,411.00	36,971.50	229,382.50	10,444.00
Total 429.610 · Sewerage System Limeport	332,231.00	36,971.50	369,202.50	10,444.00

**Lower Milford Township
Sewer Fund
2012 Budget**

**Draft 2
11/17/11**

	Jan - 10/15/11	Expected	2011 Expect.	Budget 2012
429.620 · Sewer Equipment				
429.621 · Small Tools and Equipment	19,106.00	-	19,106.00	
Total 429.620 · Sewer Equipment	19,106.00	-	19,106.00	-
429.660 · Professional Fees				
429.661 · Sewer Easements	13,235.00	-	13,235.00	
429.663 · Engineering WWTP/Sewer System	59,117.00	10,923.00	70,040.00	5,000.00
429.664 · Legal - Local	4,927.00	2,573.00	7,500.00	5,000.00
429.665 · Legal - Bond Counsel			-	
429.666 · Permit Fees	873.00		873.00	
429.667 · Administration	272.00		272.00	
429.668 · Accounting		1,500.00	1,500.00	
429.669 · Other	1,370.00		1,370.00	
Total 429.660 · Professional Fees	79,794.00	14,996.00	94,790.00	10,000.00
Total 429.600 · Capital Projects	431,131.00	51,967.50	483,098.50	20,444.00
429.71 · Capital Purchase Land				
471.00 · Debt Principal				
471.10 · Debt Prin. Repayment -Short Term				
471.20 · Debt Prin. Repayment - Penn Vest	-	-	-	23,966.00
Total 471.00 · Debt Principal	-	-	-	23,966.00
472.00 · Debt Interest				
472.01 · Interest due General Fund	118.63		118.63	
472.02 · Interest due Road Fund	1,560.00	190.00	1,750.00	375.00
472.03 · Interest due Capital Fund	264.66		264.66	
472.20 · Interest On Short Term Loan				
472.20 · Interest On Penn Vest Loan	3,145.00	830.00	3,975.00	5,300.00
Total 472.00 · Debt Interest	5,088.29	1,020.00	6,108.29	5,675.00
Total Expense	471,027.29	58,660.50	529,478.79	110,235.00
Net Ordinary Income	727,085.24	(29,399.16)	697,895.08	68,060.00
Other Income/Expense				
Other Expense				
492. · Due To Sinking Fund				
492. · Due To General Fund	175,000.00		175,000.00	
492. · Due To Road Fund	227,460.00		227,460.00	100,000.00
492. · Due To Capital Fund	180,000.00		180,000.00	-
Total Other Expense	582,460.00	-	582,460.00	100,000.00
Net Other Income	(582,460.00)	-	(582,460.00)	(100,000.00)
Net Income	144,625.24	(29,399.16)	115,435.08	(31,940.00)
Ending Operating Cash	147,555.46	118,156.30	118,365.30	86,425.00