

**Lower Milford Township
General Fund
Budget 2016**

11/19/15
Draft 2

		Jan-Sept 2015 Actual	2015 Expected	2015 Budget	2016 Budget
GENERAL REVENUE					
	Beginning Cash Balance - Previous Year	\$ 425,965	425,965	279,450	436,704
	TAX REVENUE	<hr/>			
301.1	Real Estate Tax - Current Year The current year's real estate property tax is the total assessed value for the township at 0.67756 mills.	\$ 241,571	250,000	237,000	237,000
301.2	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.	\$ -	2,000	2,000	2,000
310.4	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.	\$ 11,462	13,000	8,000	8,000
301.6	Interim - Real Estate Tax are tax adjustments assessed by the county during the current year for new construction, additions, remodeling, pools etc.	\$ 825	900	1,000	1,000
310.1	Real Estate Transfer Tax represents 1/2% of the sales price of property.	\$ 76,473	80,000	40,000	40,000
310.2	EIT Tax - Current Year Earned Income Tax is equal to 1/2% of wages earned by township residents.	\$ 527,594	540,000	540,000	540,000
310.5	Local Services Tax Reflects the \$52 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.	\$ 19,390	22,000	15,000	15,000
	Subtotal \$	877,315	907,900	843,000	843,000

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11/19/15
Draft 2

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LICENSES AND PERMITS					
320.01	Street Poles Permits	\$ -	-	1	1
321.8	Cable TV Franchise	\$ 49,103	49,103	42,000	42,000
	Subtotal	\$ 49,103	49,103	42,001	42,001
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.	\$ 1,672	2,000	5,000	2,000
330.02	Veh. Code Violations - Dist Just				
	Budget estimate for vehicle violations in the township	\$ 3,366	4,000	5,500	3,000
330.03	Other Violations				
	Budget estimate for non-traffic violations	\$ 480	500	1,500	500
330.05	Fines - County	\$ -	-	-	-
	Subtotal	\$ 5,518	6,500	12,000	5,500
INTEREST INCOME					
341.01	Interest - General Fund-Ckg				
	Current rate earned on deposits held at QNB is .35%	\$ 1,587	1,938	750	750
341.01	Interest - Funds Transferred	\$ 17	25	-	-
	Subtotal	\$ 1,604	1,963	750	750
FEDERAL GRANTS					
351.12	Emergency Disaster Relief - FEMA	\$ -	-	-	-
	Subtotal	\$ -	-	-	-
STATE GRANTS					
354.01	Grants - General	\$ -	-	-	-
354.02	Grants - Public Safety				
	Reflects participation in DUI task force grant.	\$ -	-	-	-
354.04	Grants - Public Works				
	Pre-Hazard Mitigation-Streambank Stabilization	\$ -	-	-	-
354.12	Emergency Disaster Relief - PEMA	\$ -	-	-	-
354.07	Grants - Culture/Recreation	\$ -	-	-	-
	Subtotal	\$ -	-	-	-

**Lower Milford Township
General Fund
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11/19/15
Draft 2

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OTHER SHARED REVENUES					
355.01	Public Utility Realty Tax	\$ 1,319	1,319	1,300	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.	\$ 29,619	29,619	28,000	28,000
355.08	Alcoholic Beverage License	\$ 400	400	200	200
357.991	Act 515 Breach from County	\$ -	1	1	1
357.992	Other Local Govt. Income/ 2008 Sewer Cost Reimb	\$ -	-	1	1
Subtotal		\$ 31,338	31,339	29,502	29,502

GENERAL GOVERNMENT					
361.1	Subdivision Submission Fees (Application)	\$ 700	700	600	600
361.21	Other Fees Paid by Developers	\$ 714	714	-	-
361.22	Fees Due From Developers Escrow				
	represents 2% administration charge on expense disbursements from developers escrows.	\$ 240	340	400	400
361.3	Zoning Appeal Fees	\$ 2,000	2,000	1,200	1,200
361.4	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.	\$ -	-	-	-
361.45	Review Escrows	\$ -	-	-	-
361.5	Sale of Maps	\$ -	15	1	1
361.51	Sale of S/D Ordinance	\$ -	60	100	100
361.52	Sale of Zoning Ordinance	\$ -	-	100	100
361.53	Sale of Police Reports	\$ 210	500	500	200
361.54	Photocopy/Other Misc Record Charge	\$ 336	454	200	200
361.55	Newsletter Advertising Income	\$ -	-	-	-
Subtotal		\$ 4,200	4,783	3,101	2,801

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General Fund
Budget 2016**

11/19/15
Draft 2

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PUBLIC SAFETY					
362.01	Building Permit Review Inspections	\$ 47,404	55,000	30,000	30,000
362.03	Licenses & Inspections Fees	\$ 168	175	-	-
362.4	Driveway Permit Fees	\$ 1,092	1,500	300	300
362.5	Grading Plan Fees	\$ 7,004	7,508	3,000	3,000
362.55	Storm Water Management Plan	\$ 5,100	6,300	2,500	2,500
	Building related fees collected for plan review and inspection costs. Building inspection income along with grading, driveway fee and storm water management plan income should offset with account 413.01 Inspection expense with some timing differences.				
362.02	Zoning Permits	\$ 1,690	2,000	2,000	2,000
362.9	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.	\$ 18,550	19,000	10,000	10,000
363.95	Special Event Permits	\$ 193	475	500	500
363.99	All Other Charges for Hwy Sts	\$ -	1	1	1
		\$ 81,201	91,959	48,301	48,301
OTHER INCOME					
387.01	Donations from Private Sectors - Township	\$ 2	1,200	1	1
387.02	Donations from Private Sectors - Police	\$ -	-	1	1
387.03	Donations Other	\$ -	-	-	-
389	Miscellaneous Revenues	\$ 38,831	55,469	1	1
	Misc. Revenue for 2015 is Workman's Compensation Payments for the Police Chief and the full time Police Officer. Please see 410.12 and 410.13				
391	Proceeds of Sales of Assets	\$ -	-	1	1
395	Refund of Prior Yr. Expenditure	\$ -	-	-	-
	Subtotal	\$ 38,833	56,669	4	4
Total Income		\$ 1,089,112	1,150,216	978,659	971,859
Total Income and Beginning Cash		\$ 1,515,077	1,576,181	1,258,109	1,408,563

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General Fund
Budget 2016**

11/19/15
Draft 2

EXPENSE		Jan-Sept 2015 Actual	2015 Expected	2015 Budget	2016 Budget
GOVERNING BODY					
400.1	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.	\$ 359	431	430	430
400.33	Transportation/Mileage	\$ -	50	100	100
400.42	Dues/ Subscriptions/Memberships Primarily reflects PSATS dues for LMT \$1757	\$ 1,810	1,953	1,800	1,800
400.46	Meeting & Conferences Budget for PSATS Annual State Conference and misc. training seminars.	\$ 275	275	500	500
	Subtotal	\$ 7,132	8,334	8,455	8,455
EXECUTIVE/TOWNSHIP MANAGER					
401.12	Township Manager - Salary 2016 Salary reflects a 0% increase.	\$ 59,148	69,995	67,956	69,995
401.13	Unused Sick Time	\$ -	-	-	-
401.16	Employee Benefits Capital Blue Cross through Benecon Consortium	\$ 14,113	20,680	21,650	20,680
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	\$ 4,195	4,200	4,077	4,200
401.17	Payroll Taxes Estimated at a blended rate of 8.07% represents social security tax 6.2% plus 1.45% Medicare and unemployment of 2.00% on the first \$9,500 of wages.	\$ 5,020	5,649	5,892	5,649
401.33	Transportation/Mileage	\$ 70	70	25	25
401.35	Insurance and Bonding	\$ 500	500	500	500
401.361	Telephone - Cell	\$ -	-	-	-
401.46	Meeting & Conferences	\$ -	-	100	100
	Subtotal	\$ 83,046	101,094	100,200	101,149

**Lower Milford Township
General Fund
Budget 2016**

11/19/15
Draft 2

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AUDITING/BOOKKEEPING SERVICES					
402.11	Bookkeeper's Wages 2016 Salary reflects a 0% increase. Salary is based on an average of 30 hours per week	\$ 21,970	26,000	20,288	29,500
402.13	Unused Sick Time	\$ 367	367	-	-
402.17	Payroll Taxes See 401.17 for explanation of 8.07% estimated rate.	\$ 2,204	2,650	1,759	2,381
402	Other Servs/Charge Reflects advertising charges for the auditors report of financial condition.	\$ -	-	400	400
402.3	Payroll Processing Reflects charges by Jet Pay Payroll Services to process payroll biweekly and file quarterly tax reports.	\$ 1,530	2,100	2,100	2,100
402.311	Auditing/Accounting Services	\$ 4,600	5,000	6,000	6,000
402.33	Transportation/Mileage (Bkpr)	\$ 147	225	225	225
402.35	Insurance and Bonding	\$ 654	654	660	660
402.42	Dues/Subscriptions/Memberships	\$ -	-	-	-
402.46	Meetings & Conferences	\$ -	-	-	-
	Subtotal	\$ 31,472	36,996	31,432	41,266

TAX COLLECTION

403.1	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.	\$ 4,658	5,100	5,100	5,100
403.17	Payroll Taxes See 401.17 for explanation of 8.07% estimated rate.	\$ 356	412	390	390
403.2	Supplies	\$ -	-	-	-
403.30	EIT Billing Fee In 2014 Berkheimer continue collecting EIT/LST for LMT under the arrangement of the Lehigh Tax Collection Committee at a new reduced cost of 1.35% for 2014, 1.37% for 2015 and 1.39% for 2016 and 2017 for EIT collections and 2.25% for LST collections plus the cost of postage.	\$ 7,880	8,250	8,000	8,000
403.30	EIT TCC Administration Costs Reflects an estimate of LMT's share of costs for the Lehigh Tax Collection Committee which will oversee and determine how Earned Income Taxes are collected within the county.	\$ -	-	1,000	1,000

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General Fund
Budget 2016**

11/19/15
Draft 2

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403.34	Advertising/Printing/Postage	\$ -	-	-	-
403.35	Insurance & Bonding	\$ -	106	100	100
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.	\$ 2,080	2,500	2,500	2,500
403.46	Meetings & Conferences	\$ -	-	-	-
	Subtotal	\$ 14,974	16,368	17,090	17,090

SOLICITOR/LEGAL SERVICES

404.311	Township Solicitor				
	Fees to attend meeting, research issues.	\$ 37,791	46,000	30,000	30,000
404.312	Litigation/Special Cases				
	Fees on specific court cases involving the Township	\$ -	-	5,000	5,000
404.313	Twsp. - Geryville Curative Amendment	\$ 14,270	14,270	5,000	-
404.314	Twsp. - Geryville Zoning Proceedings	\$ 60,342	61,000	25,000	25,000
404.00	Other Legal Services	\$ 433	684	-	-
404.316	Court & Other Legal Costs				
	Reflects stenographer cost to record meetings	\$ -	-	1,000	1,000
404.317	Geryville Zoning Hearing Proc. Challenge				
404.318	Geryville Other				
	Subtotal	\$ 112,836	121,954	66,000	61,000

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General Fund
Budget 2016**

11/19/15
Draft 2

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GENERAL GOVERNMENT ADMINISTRATION					
406.20	Supplies				
	Office supply purchases: copy paper, printer supplies, envelopes	\$ 973	2,500	2,500	2,500
406.21	Postage				
	Reflects postage costs, meter expense and bulk mailing permit.	\$ 1,708	2,750	2,750	2,750
406.22	Food for Human Consumption				
	Coffee, water, creamer, sweetener for office kitchen	\$ 436	600	200	400
406.26	Small Tools/Equipment				
	Reflects general budget for possible equipment needs.	\$ 110	400	1,500	1,500
406.261	Computer Equipment/Service				
	Includes costs for internet service \$750, website charge \$250, and security software subscriptions.	\$ 1,351	2,000	2,000	2,000
406.30	Other Services/Charges	\$ 1,306	1,600	500	500
406.32	Radios & Alarms				
	Annual alarm contract budgeted \$225 plus estimate for repairs.	\$ -	400	400	400
406.33	Transportation/Mileage	\$ 1	100	100	100
406.34	Advertising/Printing/Binding				
	Advertising costs for meetings	\$ 2,389	3,000	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.	\$ 672	800	1,000	1,000
406.342	Newsletter Expense				
	Budget reflects (3) 4-6 paged colored newsletters.	\$ 4,126	4,126	3,250	4,000
406.354	Workers Compensation Office Staff	\$ 585	585	513	813
406.361	Telephone				
	Reflects office phone cost of approx. \$3200 and base station cell phone cost of approx. \$500.	\$ 3,464	3,600	3,700	3,700
406.37	Repair/Maintenance	\$ 28	50	100	100
406.371	Copier Fees				
	Budget for service contract with Ricoh. Contract fee \$150 per quarter plus additional fees for color copies and b/w copies over the set allowance.	\$ 828	1,500	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	\$ 52	300	300	300
406.46	Meetings & Conferences	\$ -	100	100	100
	Subtotal	\$ 18,029	24,411	22,413	23,663

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11/19/15
Draft 2

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			<u>Actual</u>	<u>Expected</u>	<u>Budget</u>	<u>Budget</u>
ENGINEERING SERVICES						
408.30	Other Services & Charges	\$	-	-	-	-
408.31	Professional Servs. - Twp. Eng.					
	Represents fees paid to Township Engineer for traffic studies, road reviews etc.	\$	3,177	6,000	6,000	6,000
	Subtotal	\$	3,177	6,000	6,000	6,000
BUILDING AND PLANTS						
409.20	Supplies					
	Paper towels, restroom supplies, shop cleaning supplies etc	\$	800	1,000	700	700
409.231	Heating Oil					
	Budget reflects 2500 gallons of oil at \$3.00 per gallon.	\$	3,311	7,500	7,500	7,500
409.25	Maintenance Supplies					
	Small purchases made for buildings and grounds, includes light bulbs, parts for light fixtures, mulch, etc	\$	251	600	600	600
409.26	Small Tools/Equipment					
	Small equipment needs in the past have included knox box, ladders, shelving, paint supplies etc	\$	-	1,000	1,000	1,000
409.30	Other Service					
	Includes estimate for waste removal \$350, fire protection inspection \$500	\$	333	750	750	750
409.362	Electric	\$	10,104	12,000	15,000	15,000
409.37	Repairs/Maintenance Service					
		\$	542	2,500	5,000	5,000
409.371	Rprs/Maint. - Generator					
	Reflects annual service contract and related repairs on generator	\$	519	775	800	800
409.372	Rprs/Maint - Storage Tanks	\$	50	50	50	50
409.451	Contracted Serv.- Landscpg./Mow					
	Budget reflects: grass mowing at township building	\$	1,300	1,600	1,200	1,200
409.452	Contracted Services -Janitorial					
	Budget includes \$4000 for cleaning of township building and an allowance for rug shampooing.	\$	3,944	5,200	6,000	6,000
	Subtotal	\$	21,154	32,975	38,600	38,600

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11/19/15
Draft 2

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POLICE					
410.12	Chief - Salary				
	Please see 389 for the off set of costs	\$ 53,214	62,973	61,139	-
410.13	Police Officers Full-time - Salaries				
	Please see 389 for the off set of costs	43,607	51,002	49,525	-
410.136	Unused Sick Time	\$ 1,176	1,176	-	-
410.137	Salaries in Lieu of Benefits	\$ 1,782	2,800	2,000	-
410.14	Police Overtime	\$ 147	3,000	3,000	-
410.14	Police Overtime - DUI Task Force Grant				
		-	-	-	-
410.13	Police Wages	\$ -	-	-	30,000
410.16	Employee Benefits				
	Capital Blue Cross through Benecon Consortium	\$ 14,229	19,890	21,804	19,890
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	\$ 14,156	14,514	13,640	3,600
410.17	Employer Payroll Taxes				
	See 401.17 for explanation of 8.07% estimated rate.	\$ 9,405	9,761	10,028	2,421
410.20	Supplies	\$ -	500	1,000	1,000
410.232	Gasoline				
	Calculation assumes average gasoline usage of 100 gallons per month at \$2.65 per gallon.	\$ 868	2,500	8,000	3,180
410.26	Small Tools/Equipment	\$ 25	250	2,000	2,000
410.261	Weapons				
	Reflects budget for guns and ammo	\$ -	-	-	-
410.27	Uniforms				
	additional allowance for other items such as badges, safety vests etc	\$ 1,615	1,615	500	500
410.3	Other Services/Charges	\$ -	100	200	200
410.32	Radios	\$ -	-	-	-
410.33	Transportation/Mileage	\$ 81	200	200	200
410.34	Advertising, Printing & Binding	\$ -	-	-	-
410.35	Workers Compensation				
	Workers Comp estimated at 7.73% of annual salaries	\$ 9,125	9,125	7,877	2,319
410.35	Liability Insurance				
	A component of the cost of Liability insurance is budgeted salaries.	\$ 3,780	3,780	4,500	4,500

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11/19/15
Draft 2

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410.361	Telephone Cell phone allowance for police department and online charges for three mobile computers.	\$ 1,502	1,700	1,700	1,700
410.37	Repair & Maintenance Service General provision for car and equip. repair and maintenance costs.	\$ 1,214	2,000	3,000	3,000
410.42	Dues/Subscriptions/Memberships	\$ 25	25	25	25
410.45	Contract Svcs. Expense primarily reflects computer technical service needed to maintain the Cody police reporting system.	\$ 599	1,000	2,000	2,000
410.46	Meetings & Conferences	\$ -	-	-	-
410.47	Training/Physicals	\$ 60	500	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
410.7	Vehicle	\$ -	-	-	-
	Subtotal	\$ 158,360	190,161	194,888	79,285
	QRS				
410.209	QRS Supplies	\$ -	100	350	350
410.269	QRS Small Tools and Equipment	\$ -	100	350	350
410.379	QRS Repair and Maintenance	\$ 71	250	750	750
410.709	QRS Vehicle	\$ -	-	-	-
	Subtotal QRS	\$ 71	450	1,450	1,450
	Subtotal Police and QRS	\$ 158,431	190,611	196,338	80,735

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Budget 2016**

11/19/15
Draft 2

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PROTECTIVE SERVICES					
413.01	Bid. 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, 362.4, 362.50 and 362.55. Expense payment to Engineers is roughly one month behind the collection of fee income.	\$ 61,562	65,000	30,000	30,000
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..	\$ 17,203	17,500	10,000	10,000
Subtotal \$		78,765	82,500	40,000	40,000
PLANNING AND ZONING					
414.10	Zoning/Planning Adm. Salary 2016 Salary reflects a 0% increase. Salary is based on an average of 30 hours per week	\$ 19,513	24,081	27,053	29,000
414.13	Unused Sick Time	\$ 416	416	-	-
414.16	Employee Benefits 2015 Reflects 50% allocation of the Zoning Adm/Public Works Director benefits.	\$ 5,798	5,798	10,584	-
414.160	Pension 2015 Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ 1,062	1,062	1,623	-
414.17	Employer Payroll Taxes See 401.17 for explanation of 8.07% estimated rate.	\$ 1,895	2,000	2,345	2,340
414.30	Other Services & Charges	\$ 145	200	100	100
414.311	Planning Commission Attorney	\$ 6,732	7,500	6,000	6,000
414.312	Zoning Board Attorney	\$ 5,668	8,000	10,000	10,000
414.33	Transportation/Mileage	\$ -	25	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.	\$ 2,881	3,250	2,000	2,000
414.342	Maps/Prints/Etc. This is partial offset with fee income recorded in 361.50 to 361.52.	\$ -	-	500	500
414.361	Telephone - Cell - Zoning	\$ 208	340	300	250
414.40	Court Costs/Investigations Reflects professional transcription of township zoning meetings.	\$ 682	1,000	2,000	2,000
414.42	Dues/Subscriptions/Memberships	\$ 168	168	160	160
414.451	Planning Study Regional Comp. Plan Revision	\$ 2,080	4,160	5,000	7,500
414.454	MS4	\$ 500	500	-	2,000
414.46	Meetings & Conferences	\$ 190	250	100	100
414.47	Planning Misc Supplies	\$ -	-	-	-
Subtotal \$		47,938	58,750	67,790	61,975

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Draft 2

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EMERGENCY MANAGEMENT					
415.01	Emergency Management	\$ 11	11	500	500
415.361	Telephone	180	240	240	240
Subtotal \$		191	251	740	740
HEALTH AND HUMAN SERVICES					
420.01	Animal Control				
	Not to exceed amount	\$ 310	500	500	800
420.02	Other animal control				
Subtotal \$		310	500	500	800
GENERAL SERVICES - HIGHWAYS/STREETS					
430.10	Public Works Director Salary				
	2016 Salary reflects a 0% increase.	\$ 19,585	35,620	27,053	60,000
430.13	Unused Sick Time	\$ 416	416	-	-
430.16	Employee Benefits				
Subtotal \$		5,798	5,798	10,584	19,890
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	\$ 1,062	1,062	1,623	3,600
430.17	Employer Payroll Taxes				
	See 401.17 for explanation of 8.07% estimated rate.	\$ 1,905	2,875	2,345	4,842
430.20	Supplies				
	Reflects general supplies needed in garage. Of total, \$600 represents monthly payments for welding gases.	\$ 1,254	1,500	1,500	1,500
430.232	Gasoline				
	Reflects gas budget for township general purpose vehicle and gas powered equipment.	\$ 1,085	2,000	2,000	2,000
430.233	Diesel				
	Reflects the cost of diesel for Road Department. Budget 6000 gallons at \$2.85 per gallon.	\$ 11,388	15,000	15,000	17,100
430.234	Oils/Lubricants				
Subtotal \$		626	1,000	1,000	1,000
430.262	Small Tools & Equipment - Jack Hammer	-	-	-	-
430.263	Small Tools & Equipment - Other	\$ 508	1,000	1,000	1,000
430.32	Communications (Radios)	-	-	500	500
430.33	Transportation - Mileage	\$ 41	100	100	100
430.35	Insurance & Bonding	-	50	50	50
430.361	Telephone	\$ 685	1,000	1,200	1,200
430.46	Meetings & Conferences	\$ 200	200	100	100
430.702	Capital Purchases - Vehicle				
Subtotal \$		35,521	-	-	-
Subtotal \$		44,553	103,142	64,055	112,882

**Lower Milford Township
General Fund
Budget 2016**

11/19/15
Draft 2

		Jan-Sept 2015	2015	2015	2016
		Actual	Expected	Budget	Budget
WINTER SUPPLIES					
432.20	Supplies	\$ -	-	200	200
432.26	Sm. Tools & Equip. (anti-icing)	\$ -	-	-	-
432.30	Other Services/Charges	\$ 124	124	-	-
432.371	Chains -Repairs/Maint.	\$ -	-	-	-
432.45	Contracted Services	\$ -	-	-	-
Subtotal \$		124	124	200	200

TRAFFIC CONTROL DEVICES					
433.20	Traffic Signs				
	Budget to replace damaged signs.	\$ 1,413	2,000	1,000	1,000
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.	\$ 291	327	180	327
Subtotal \$		1,704	2,327	1,180	1,327

STORM SEWERS AND DRAINS					
436.00	Storm Sewers and Drains	\$ 1,990	2,000	7,000	5,000

REPAIRS OF TOOLS AND MACHINERY					
437.01	Reprs. & Maint. Tools & Equip.	\$ 22,485	25,000	15,000	15,000
437.372	Tires & Tubes				
	Maintain same budget as 2015 in the event tire purchase is necessary.	\$ 630	5,000	5,000	5,000
Subtotal \$		23,115	30,000	20,000	20,000

**Lower Milford Township
General Fund
Budget 2016**

11/19/15
Draft 2

		Jan-Sept 2015	2015	2015	2016
		Actual	Expected	Budget	Budget
ROAD AND BRIDGE MAINTENANCE					
438.10	Salaries - Road Crew 2016 wages reflect a 3% increase as negotiated in the last Union Contract.	\$ 120,549	142,210	138,091	146,476
438.11	Salaries - Overtime Road Crew General provision for overtime to handle storms.	\$ 10,213	11,000	5,000	5,000
438.14	Salaries - Seasonal/Temporary Reflects provision for temporary help.	\$ 2,756	3,000	3,000	3,000
438.16	Employee Benefits Capital Blue Cross through Benecon Consortium	\$ 41,626	52,302	62,875	61,213
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	\$ 9,144	9,373	8,585	9,089
438.17	Employer Payroll Taxes See 401.17 for explanation of 8.07% estimated rate.	\$ 11,948	12,606	12,666	12,466
438.19	Wages Reimbursed	\$ -	-	-	-
438.20	Supplies - Roads	\$ 897	1,000	1,000	1,000
438.26	Small Tools & Equipment	\$ -	500	1,000	1,000
438.27	Clothing/Misc. - Road Crew Reflects clothing service \$1700, shoe allowance \$375, remainder for safety glasses, gloves t-shirts etc	\$ 1,816	2,400	2,400	2,400
438.30	Road Maintenance Repair	\$ -	-	-	-
438.31	Line Painting	\$ -	600	1,000	1,000
438.32	Tree Trimming/Removal	\$ -	-	-	-
438.33	Transportation - Mileage	\$ -	-	100	100
438.34	Advertising, Printing & Binding Budget for road bids advertisement.	\$ 1,827	2,000	1,000	2,000
438.354	Workers Compensation	\$ 15,314	15,314	12,578	15,571
438.373	Guard Rails/ Rpr. Maintenance	\$ -	-	2,000	2,000
438.374	Curbs - Repr./Maint.	\$ -	-	-	-
438.38	Rentals - Machinery/Equip.	\$ -	-	-	-
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.	\$ 7,176	7,326	1,000	2,500
438.451	CDL Testing Expense Drug and Alcohol random testing	\$ 322	322	300	325
438.46	Meetings & Conferences	\$ -	-	100	100
438.47	Union Negotiations Expense	\$ -	-	-	-
438.50	Bridge Inspection Budget for routine Bridge and culvert inspections.	\$ 2,220	2,220	2,500	2,500
Subtotal \$		225,808	262,173	255,195	267,740
439.50	Rebldg. & Construction Projects	\$ -	-	-	-

**Lower Milford Township
General Fund
Budget 2016**

11/19/15
Draft 2

		Jan-Sept 2015	2015	2015	2016
		Actual	Expected	Budget	Budget
RECREATION, LIBRARIES, OTHER CULTURE					
451.00	Recreation Administration				
	Reflects Park Supplies and Mowing.	\$ 1,700	2,000	1,800	1,800
454.00	Parks	-	-	-	-
451.01	Living Memorial Park	\$ 3,338	4,450	4,450	4,450
456.00	Libraries	\$ 16,946	22,595	22,595	23,725
459.01	Township Festival	\$ (338)	500	1,000	1,000
459.011	Township Festival - Silent Auction	\$ -	-	-	-
459.02	Other	\$ -	-	-	-
459.03	Limeport Stadium	\$ 5,000	5,000	5,000	5,000
Insurance					
484.00	Workers Compensation Insurance				
	Workers Comp is recorded by cost center.	\$ (7,550)	-	-	-
484.01	Potential Employee Salary Adjustments	\$ -	-	12,000	15,000
486.00	Insurance Premiums				
	Represents vehicle, liability and property insurance. Police liability is recorded under account #410.35	\$ 24,427	25,000	28,000	28,000
481.00	Intergovernmental Expenditures	\$ (5,675)	(5,578)	-	-
Transfer of Funds					
492.02	Transfer of Funds to Road Dept. Projects	\$ -	-	-	-
492.03	Transfer of Funds to Capital Improvement Fund	\$ 5,000	5,000	5,000	5,000
492.04	Transfer of Funds to Developers Escrow Funds	\$ 155	-	-	-
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	\$ -	-	-	-
492.05	Transfer of Funds to Fire Company	\$ 15,620	-	-	-
Total Expense		\$ 933,372	1,139,477	1,023,033	972,597
Net Income (Expense)		\$ 155,740	10,739	(44,374)	(738)
Plus or Minus Beginning Cash Balance		\$ 425,965	425,965	279,450	436,704
Ending Cash		\$ 581,705	436,704	235,076	435,966
Total Expenses + Ending Cash		\$ 1,515,077	1,576,181	1,258,109	1,408,563

**Lower Milford Township
Sewer Fund
Budget 2016**

11/19/15
Draft 2

	Actuals 01/01/15- 10/31/15	Expected	Expected 2015	Budget 2015	Budget 2016
Beginning Cash Balance	58,455.57	58,455.57	58,455.57	58,814.38	43,638.84
Ordinary Income/Expense					
Income					
341.01 · Interest Income	704.94	60.00	764.94	500.00	500.00
364.11 · Connection Fees/Tap in	-	-	-	4,243.00	4,243.00
364.12 · Sewer Usage Fees	56,803.53	4,000.00	60,803.53	55,800.00	66,960.00
354.042 · H2O Grant	-	-	-	-	-
351.041 · Federal Appropriation	-	-	-	-	-
354.04 · Pennvest Grant	-	-	-	-	-
393.10 · Proceeds Short Term Debt	-	-	-	-	-
393.10 · Proceeds Long Term Debt	-	-	-	-	-
Total Income	57,508.47	4,060.00	61,568.47	60,543.00	71,703.00
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	-	750.00	750.00	1,000.00	1,000.00
429.222 · Chemicals	1,235.25	1,264.75	2,500.00	2,800.00	2,800.00
Total 429.220 · Operating Supplies	1,235.25	2,014.75	3,250.00	3,800.00	3,800.00
429.300 · Other Services and Charges					
429.311 · Accounting Services	-	-	-	600.00	600.00
429.312 · Bank Fees	-	-	-	-	-
429.313 · Engineering Services	1,196.85	1,303.15	2,500.00	3,000.00	3,000.00
429.314 · Legal Services	3,897.00	1,103.00	5,000.00	5,000.00	5,000.00
429.314 · Other	365.00	385.00	750.00	-	-
429.316 · Lab Fees	16,000.00	3,200.00	19,200.00	20,000.00	20,000.00
429.316 · Liability Insurance	-	-	-	-	-
429.320 · Telephone	436.89	93.62	530.51	450.00	600.00
429.321 · Building Supplies	83.26	16.74	100.00	-	-
429.331 · Travel Reimbursement	-	-	-	-	-
429.361 · Electric	2,599.42	387.23	2,986.65	4,500.00	4,500.00
429.365 · Sludge Disposal	3,375.00	2,500.00	5,875.00	8,000.00	6,000.00
429.370 · Repairs and Maintenance	827.00	673.00	1,500.00	1,000.00	1,000.00
429.371 · Grinder Pump Maintenance	4,326.98	459.00	4,785.98	2,700.00	2,700.00
Total 429.300 · Other Services and Charges	33,107.40	10,120.74	43,228.14	45,250.00	43,400.00

**Lower Milford Township
Sewer Fund
Budget 2016**

**11/19/15
Draft 2**

	Actuals 01/01/15- 10/31/15	Expected	Expected 2015	Budget 2015	Budget 2016
471.00 · Debt Principal					
471.10 · Debt Prin. Repayment -Short Term	-	-	-	-	-
471.20 · Debt Prin. Repayment - Penn Vest	20,530.72	4,719.28	25,250.00	24,659.42	24,659.42
Total 471.00 · Debt Principal	20,530.72	4,719.28	25,250.00	24,659.42	24,659.42
472.00 · Debt Interest					
472.01 · Interest due General Fund	-	-	-	-	-
472.02 · Interest due Highway Capital Improve. Fund	130.53	42.55	173.08	175.00	175.00
472.03 · Interest due Capital Fund	-	-	-	-	-
472.20 · Interest On Short Term Loan	-	-	-	-	-
472.20 · Interest On Penn Vest Loan	3,753.98	730.00	4,483.98	4,482.22	4,482.22
Total 472.00 · Debt Interest	3,884.51	772.55	4,657.06	4,657.22	4,657.22
Total Expense	58,757.88	17,627.32	76,385.20	80,766.64	76,516.64
Net Ordinary Income	(1,249.41)	(13,567.32)	(14,816.73)	(20,223.64)	(4,813.64)
Other Income/Expense					
Other Expense					
492. · Due To General Fund	-	-	-	-	-
492. · Due To Highway Capital Improvement Fund	-	-	-	5,000.00	5,000.00
492. · Due To Capital Improvements Fund	-	-	-	-	-
Total Other Expense	-	-	-	5,000.00	5,000.00
Net Other Income	-	-	-	(5,000.00)	(5,000.00)
Net Income	(1,249.41)	(13,567.32)	(14,816.73)	(25,223.64)	(9,813.64)
Ending Operating Cash	57,206.16	44,888.25	43,638.84	33,590.74	33,825.20

Lower Milford Township
State Liquid Fuels
Budget 2016

	Actual 01/01/15- 10/31/15	Expected	Expected 2015	Budget 2015	Budget 2016
Beginning Cash	39,182.36	39,182.36	39,182.36	110,579.87	17,097.10
Income					
341.00 - Interest Income	366.16	83.84	450.00	500.00	500.00
355.02 - State Liquid Fuels Allocation	187,188.20	-	187,188.20	151,948.82	212,922.23
Total Income	187,554.36	83.84	187,638.20	152,448.82	213,422.23
Expenses					
430.74 - Major Equipment Purchase	-	-	-	-	35,521.25
432.00 - Winter Maintenance	64,995.34	10,665.00	75,660.34	50,580.00	50,000.00
438.00 - Maintenance & Repair - Hwys/Sts.	54,902.15	79,160.97	134,063.12	192,000.00	135,000.00
489.00 - Bank Charges	-	-	-	-	-
Total Expenses	119,897.49	89,825.97	209,723.46	242,580.00	220,521.25
Net Income or (Loss)	67,656.87	(89,742.13)	(22,085.26)	(90,131.18)	(7,099.02)
Ending Cash	106,839.23	(50,559.77)	17,097.10	20,448.69	9,998.08

Memo: Equipment Balance					
Beginning	39,182.36	39,182.36	39,182.36	110,579.87	17,097.10
Addition (20% of SLF Allocation)	37,437.64	-	37,437.64	30,389.76	42,584.45
Amount Spent	-	-	-	-	(35,521.25)
Adjustment*	-	(89,742.13)	(59,522.90)	(120,520.94)	(14,162.22)
Remainder	76,620.00	(50,559.77)	17,097.10	20,448.69	9,998.08

*Equipment Balance cannot exceed ending fund cash balance

Lower Milford Township
Fire Fund
Budget 2016

	Actual 2015	Expected Expected	Expected 2015	Budget 2015	Budget 2016
	24,009	24,009	24,009	45,492	30,956
Income					
301.00 · Real Estate Taxes					
301.10 · Current Year	115,991	1,009	117,000	115,500	117,000
301.20 · Prior Year	-	1,000	1,000	1,000	1,000
301.40 · Delinquent	5,653	347	6,000	4,000	4,000
301.60 · Interim	497	503	1,000	500	500
Total Real Estate Taxes	122,141	2,859	125,000	121,000	122,500
341.00 - Interest Income	511	214	725	583	725
341.00 - interest income - Equip Fund	669	231	900	891	900
341.00 - Interest Income - Building Fund	633	256	889	842	889
Total Interest Income	1,813	701	2,514	2,316	2,514
		-			
355.991 · Foreign Fire Insurance	29,370	-	29,370	32,500	32,500
393.10 · Proceeds Long Term Debt	-	-	-	-	-
Total Income	153,324	3,560	156,884	155,816	157,514
Expenses					
402.39 Bank Fees	-	-	-	-	-
409.71 Fire Company Building Exp	1,303	-	1,303	19,250	15,000
411.232 · Fire Co. Gasoline	317	467	784	500	800
411.233 · Fire Co. Diesel	1,029	971	2,000	4,000	2,000
411.27 · Fire Co. Small Tools and Equip	-	-	-	-	-
411.54 · Fire Co. Gasoline Donation	2,200	-	2,200	2,200	2,200
411.55 · Foreign Fire Insurance	29,370	-	29,370	32,500	32,500
411.56 · Fire Co. - other donation	-	-	-	-	-
411.65 · Fire Insurance Premiums	-	-	-	-	-
411.60 · Fire Workers Compensation	15,600	-	15,600	8,500	15,600
Total Expense	49,819	1,438	51,257	66,950	68,100
492.01 - Due to / From General Fund		-			
Net Income or (Loss)	103,505	2,122	105,627	88,866	89,414
Transfer to Restricted Funds					
411.54 · Fire Co. Donation to Equip Fund	45,560	231	45,791	44,891	40,000
411.54 · Fire Co. Donation to Bldg Fund	52,633	256	52,889	52,000	45,000
Adjusted Net Income(Loss)	5,312	1,635	6,947	(8,025)	4,414
Ending Cash	29,321	1,635	30,956	37,467	35,370
Cash	29,321	1,635	30,956	37,467	35,370
Restricted Funds:					
Equipment Fund	318,011	231	318,242	316,631	358,242
Building Fund	226,684	256	226,940	265,400	271,940
Total Restricted Fire Funds & Cash	574,016	2,122	576,138	619,498	665,552

**Lower Milford Township
Capital Improvements Fund
Budget 2016**

11/19/15
Draft 2

	Actuals 01/01/15- 10/31/15	Expected	Expected 2015	Budget 2015	Budget 2016
- Beginning Cash Balance	7,548.75	7,548.75	7,548.75	7,552.40	12,575.18
Income					
341.00 · Interest	19.78	6.65	26.43	26.43	44.01
341.00 · Interest funds to Sewer Fund	-	-	-	-	-
392.00 · Transfers from General Fund	-	-	-	-	-
Total Income	19.78	6.65	26.43	26.43	44.01
Expense					
402.30 Bank Fees	-	-	-	-	-
409.37 Repair Maintenance Building	-	-	-	-	-
409.70 Cost to Obtain Easement	-	-	-	-	-
409.71 · Pole Barn	-	-	-	-	-
Total Expense	-	-	-	-	-
Net Ordinary Income	19.78	6.65	26.43	26.43	44.01
Other Income/Expense					
492. · Due To/From General Fund	(5,000.00)	-	(5,000.00)	(5,000.00)	(5,000.00)
492. · Due To/From Sewer Fund	-	-	-	-	-
Total Other Expense	(5,000.00)	-	(5,000.00)	(5,000.00)	(5,000.00)
Net Income	5,019.78	6.65	5,026.43	5,026.43	5,044.01
Ending Cash Balance	12,568.53	7,555.40	12,575.18	12,578.83	17,619.19

In 2012 \$170,000 was transferred to the General Fund. This amount will be repaid back to the Capital Fund at \$5,000 per year.

**Lower Milford Township
Highway Capital Improvements Fund**

11/19/15
Draft 2

Budget 2016

	Actuals		Expected	Budget	Budget
	01/01/15- 10/31/15	Expected	2015	2015	2016
Beginning Cash Balance	313,808.31	313,808.31	313,808.31	312,533.70	315,078.72
Income					
341.00 · Interest	822.33	275.00	1,097.33	1,093.87	1,102.78
341.01 · Interest from Other Funds	130.53	42.55	173.08	175.00	175.00
392.00 · Transfers from General Fund	-	-	-	-	-
Total Income	952.86	317.55	1,270.41	1,268.87	1,277.78
Expense					
438.00 · Road & Bridge Maintenance	-	-	-	-	-
439.00 · Construction/Rebidding, Projects	-	-	-	-	-
Total Expense	-	-	-	-	-
Net Ordinary Income	952.86	317.55	1,270.41	1,268.87	1,277.78
Other Income/Expense					
492. · Due To/From Sewer Fund	-	-	-	(5,000.00)	(5,000.00)
492. · Due To/From Road Fund	-	-	-	-	-
Total Other Expense	-	-	-	(5,000.00)	(5,000.00)
Net Other Income	-	-	-	5,000.00	5,000.00
Net Income	952.86	317.55	1,270.41	6,268.87	6,277.78
Ending Cash Balance	314,761.17	314,125.86	315,078.72	318,802.57	321,356.50

Budget Notes:

Due to General Fund:

- Highway Capital Improvement Funds were used to help fund the Limeport Sewer Project until reimbursement is obtained through the permanent financing source.
Amount outstanding as of 12/31/2012 is \$50,000 and to payback \$5,000 for 10 years, starting with the year 2015.

Income:

- Interest Income is estimated earning 0.35%