LOWER MILFORD TOWNSHIP

2018 BUDGET

1/11/2018
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Lower Milford Township
Cash Summary
2018 Budget

Approved by BOS
12/21/17

Township Funds:

	Beginning Cash & Investments	Net Income (Loss)	Ending Cash
General Fund	$ 817,835	$ (198,205)	$ 619,630
Sewer Fund	47,653	(1,374)	46,279
Capital Improvements Fund	22,734	5,080	27,814
Fire Fund	458,047	(274,945)	183,102
Highway Capital Impr. Fund	318,619	6,850	325,469
Subtotal	$ 1,664,888	$ (462,594)	$ 1,202,294
State Liquid Fuels	53,590	50,644	104,234
Total	$ 1,718,478	$ (411,950)	$ 1,306,528

Lower Milford Township

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2018 Budget

	General Fund	State Fuels Fund	Highwy Capt. Improve. Fund	Capital Improv. Fund	Escrow Fund	Fire Funds	Sewer Fund	2018 Budget All Funds
BEGINNING CASH BALANCE	817,835	53,590	318,619	22,734	-	458,047	47,653	1,718,478
RECEIPTS								
Taxes:								
Real Estate Tax	248,000	-	-	-	-	122,500	-	370,500
Real Estate Transfer Tax	50,000	-	-	-	-	-	-	50,000
Earned Income Tax & Local Service	618,000	-	-	-	-	-	-	618,000
Total Taxes	916,000	-	-	-	-	122,500	-	1,038,500
Licenses and Permits	50,001	-	-	-	-	-	-	50,001
Fines and Forfeits	3,500	-	-	-	-	-	-	3,500
Interest Income	2,000	500	1,600	80	-	2,514	300	6,994
Interest between Funds	-	-	250	-	-	-	(175)	75
Grants	-	-	-	-	-	-	-	-
Other Shared Revenues:								
State Aid Pension	22,360	-	-	-	-	-	-	22,360
Foreign Fire Insurance	-	-	-	-	-	32,500	-	32,500
State Allocation	-	235,144	-	-	-	-	-	235,144
Other	1,502	-	-	-	-	-	-	1,502
Total Other Shared Revenues	23,862	235,144	-	-	-	32,500	-	291,506
General Gov't (Misc Service Fees)	2,601	-	-	-	-	-	-	2,601
Public Safety (Permit Fees)	45,801	-	-	-	-	-	79,843	125,644
Other Income	4	-	-	-	-	-	-	4
Term Debt/Borrowing	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,043,769	235,644	1,850	80	-	157,514	79,968	1,518,825
TOTAL AVAILABLE	1,861,604	289,234	320,469	22,814	-	615,561	127,621	3,237,303
EXPENDITURES:								
Governing Body	8,455	-	-	-	-	-	-	8,455
Executive/Township Manager	111,873	-	-	-	-	-	-	111,873
Auditing/Bookkeeping Services	83,190	-	-	-	-	-	-	83,190
Tax Collection	17,255	-	-	-	-	-	-	17,255
Solicitor/Legal Services	86,000	-	-	-	-	-	-	86,000
General Government Admin	113,330	-	-	-	-	-	-	113,330
Engineering Services	6,000	-	-	-	-	-	-	6,000
Building	34,010	-	-	-	-	15,000	-	49,010
Police	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	417,459	-	417,459
Protective Services (Permits)	40,000	-	-	-	-	-	-	40,000
Planning and Zoning	90,764	-	-	-	-	-	-	90,764
Emergency Management	1,240	-	-	-	-	-	-	1,240
Health and Human Services	800	-	-	-	-	-	-	800
Road Department	540,146	185,000	-	-	-	-	-	725,146
Capital Projects Limeport Sewer	-	-	-	-	-	-	76,342	76,342
Recreation (primarily walking park)	4,000	-	-	-	-	-	-	4,000
Library	25,661	-	-	-	-	-	-	25,661
Living Mem. Park/Limeport Stadium	11,250	-	-	-	-	-	-	11,250
Community Development	20,000							20,000
Other (Primarily Hazard & Liab. Ins)	28,000	-	-	-	-	-	-	28,000
Allowance for Salary Increases	15,000	-	-	-	-	-	-	15,000
Transfer to Other Funds	5,000	-	(5,000)	(5,000)	-	-	5,000	-
TOTAL EXPENDITURES	1,241,974	185,000	(5,000)	(5,000)	-	432,459	81,342	1,930,775
NET RECEIPTS (EXPENSE)	(198,205)	50,644	6,850	5,080	-	(274,945)	(1,374)	(411,950)
BEGINNING CASH BALANCE	817,835	53,590	318,619	22,734	-	458,047	47,653	1,718,478
ENDING CASH BALANCE	619,630	104,234	325,469	27,814	-	183,102	46,279	1,306,528
TOTAL EXPENDED AND UNEXPENDED	1,861,604	289,234	320,469	22,814	-	615,561	127,621	3,237,303

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

Lower Milford Township
General Fund
Budget 2017

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			01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget
GENERAL REVENUE						
	Beginning Cash Balance - Previous Year	$	818,401	818,401	800,157	817,835
	TAX REVENUE					
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 mils.	$	245,961	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.	$	5,498	8,000	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.	$	1,133	1,200	1,000	1,000
310.1	**Real Estate Transfer Tax**					
	represents 1/2% of the sales price of property.	$	69,424	90,000	50,000	50,000
310.2	**EIT Tax - Current Year**					
	Earned Income Tax is equal to 1/2% of wages earned by township residents.	$	541,306	600,000	600,000	600,000
310.5	**Local Services Tax**					
	Reflects the $52 tax charged to individuals working in LMT. $5.00 goes to SoLehi. 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.	$	16,914	18,000	18,000	18,000
	Subtotal	**$**	**880,236**	**969,200**	**916,000**	**916,000**

Lower Milford Township
General Fund
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			01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget
	LICENSES AND PERMITS					
320.01	**Street Poles Permits**	$	-	-	1	1
321.8	**Cable TV Franchise**	$	52,096	52,096	50,000	50,000
		Subtotal $	**52,096**	**52,096**	**50,001**	**50,001**
	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.	$	-	-	2,000	2,000
330.02	**Veh. Code Violations - Dist Just**					
	Budget estimate for vehicle violations in the township	$	318	500	1,000	1,000
330.03	**Other Violations**					
	Budget estimate for non-traffic violations	$	264	750	500	500
330.05	**Fines - County**	$	-	-	-	-
		Subtotal $	**582**	**1,250**	**3,500**	**3,500**
	INTEREST INCOME					
341.01	**Interest - General Fund-Ckg**					
	Current rate earned on deposits held at Embassy is .35%	**$**	2,469	3,144	2,000	2,000
341.01	**Interest - Funds Transferred**					
		$	30	40	-	-
		Subtotal $	**2,499**	**3,184**	**2,000**	**2,000**
	FEDERAL GRANTS					
351.12	**Emergency Disaster Relief - FEMA**					
		$	-	-	-	-
		Subtotal $	**-**	**-**	**-**	**-**
	STATE GRANTS					
354.01	**Grants - General**					
		$	-	-	-	-
354.02	**Grants - Public Safety**					
		$	-	-	-	-
354.04	**Grants - Public Works**					
	Dirt & Gravel Road Program	$	4,692	4,692	9,242	-
354.12	**Emergency Disaster Relief - PEMA**					
			-	-	-	-
354.07	**Grants - Culture/Recreation**					
		$	-	-	-	-
		Subtotal $	**4,692**	**4,692**	**9,242**	**-**

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	OTHER SHARED REVENUES					
355.01	**Public Utility Realty Tax**	$	-	1,240	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.	$	17,454	17,454	19,516	22,360
355.08	**Alcoholic Beverage License**	$	200	200	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	**$**	**17,654**	**18,895**	**21,018**	**23,862**
	GENERAL GOVERNMENT					
361.1	**Subdivision Submission Fees (Application)**	$	300	300	600	600
361.21	**Other Fees Paid by Developers**	$	5,020	6,000	-	-
361.22	**Fees Due From Developers Escrow**					
	represents 2% administration charge on expense disbursements from developers escrows.	$	360	400	400	400
361.3	**Zoning Appeal Fees**	$	700	1,000	1,200	1,200
361.4	**Bldg Board Appeal Fees**					
	LMT along with Alburtis, 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.	$	2,800	3,300	-	-
361.45	**Review Escrows**	$	-	-	-	-
361.5	**Sale of Maps**	$	-	-	1	1
361.51	**Sale of S/D Ordinance**	$	-	-	100	100
361.52	**Sale of Zoning Ordinance**	$	35	35	100	100
361.53	**Sale of Police Reports**	$	-	-	-	-
361.54	**Photocopy/Other Misc Record Charge**	$	68	100	200	200
361.75	**Notary Fee Collected**	$	45	60	-	-
361.55	**Newsletter Advertising Income**	$	-	-	-	-
	Subtotal	**$**	**9,328**	**11,195**	**2,601**	**2,601**

Lower Milford Township
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			01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget
	PUBLIC SAFETY					
362.01	**Building Permit Review Inspections**	$	47,742	50,000	30,000	30,000
362.03	**Licenses & Inspections Fees**	$	200	200	-	-
362.4	**Driveway Permit Fees**	$	847	1,000	300	300
362.5	**Grading Plan Fees**	$	5,355	6,000	1,500	1,500
362.55	**Storm Water Management Plan**	$	3,600	4,000	1,500	1,500
	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**	$	3,180	3,500	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.	$	6,200	8,000	10,000	10,000
363.95	**Special Event Permits**	$	140	200	500	500
363.99	**All Other Charges for Hwy Sts**	$	-	1	1	1
		$	**67,264**	**72,901**	**45,801**	**45,801**
	OTHER INCOME					
387.01	**Donations from Private Sectors - Township**	$	-	1	1	1
387.02	**Donations from Private Sectors - Police**	$	-	-	1	1
387.03	**Donations Other**	$	-	1,082	-	-
389	**Miscellaneous Revenues**	$	-	-	1	1
391	**Proceeds of Sales of Assets**	$	25,715	27,000	1	1
395	**Refund of Prior Yr. Expenditure**	$	-	6,335	-	-
		Subtotal $	**25,715**	**34,418**	**4**	**4**
	Total Income	**$**	**1,060,066**	**1,167,831**	**1,050,167**	**1,043,769**
	Total Income and Beginning Cash	**$**	**1,878,467**	**1,986,232**	**1,850,324**	**1,861,604**

EXPENSE

			01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget
	GOVERNING BODY					
400.1	**Personal Services/Salaries**					
	Supervisors receive $156.25 each month = $1875 for the year.	$	4,219	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.	$	323	431	430	430
400.33	**Transportation/Mileage**	$	-	-	100	100
400.42	**Dues/ Subscriptions/Memberships**					
	Primarily reflects PSATS dues for LMT $1757	$	1,580	1,580	1,800	1,800
400.46	**Meeting & Conferences**					
	Budget for PSATS Annual State Conference and misc. training seminars.	$	-	-	500	500
	Subtotal	**$**	**6,122**	**7,636**	**8,455**	**8,455**
	EXECUTIVE/TOWNSHIP MANAGER					
401.12	**Township Manager - Salary**	$	54,223	74,257	72,094	74,257
	2018 Salary reflects a 0% increase.					
401.13	**Unused Sick Time**	$	-	-	-	-
401.16	**Employee Benefits**					
	Capital Blue Cross through Benecon Consortium	$	18,412	26,722	24,588	26,722
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	$	-	4,455	4,326	4,455
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 0.90% on the first $10,000 of wages.	$	4,343	5,814	5,811	5,814
401.33	**Transportation/Mileage**	$	-	-	25	25
401.35	**Insurance and Bonding**	$	500	500	500	500
401.46	**Meeting & Conferences**	$	-	-	100	100
	Subtotal	**$**	**77,478**	**111,748**	**107,444**	**111,873**

			01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget
	AUDITING/BOOKKEEPING SERVICES					
402.11	**Bookkeeper's Wages**					
	2018 Salary reflects a 0% increase. Salary is based on an average of 40 hours per week	$	30,288	41,725	40,518	41,725
402.13	**Unused Sick Time**	$	-	-	-	-
402.16	**Employee Benefits**	$	18,323	26,309	24,175	26,309
	Capital Blue Cross through Benecon Consortium					
401.160	**Pension**	$	-	1,651	2,431	2,504
	Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06					
402.17	**Payroll Taxes**					
	See 401.17 for explanation of 8.07% estimated rate.	$	2,512	3,670	3,266	3,267
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.	$	1,479	1,934	2,100	2,100
402.31	**Bank Charges**	$	-	-	-	-
402.311	**Auditing/Accounting Services**	$	4,900	4,900	6,000	6,000
402.33	**Transportation/Mileage (Bkpr)**	$	176	225	225	225
402.35	**Insurance and Bonding**	$	550	550	660	660
402.42	**Dues/Subscriptions/Memberships**	$	-	-	-	-
402.46	**Meetings & Conferences**	$	-	-	-	-
	Subtotal	**$**	**58,228**	**80,964**	**79,775**	**83,190**
	TAX COLLECTION					
403.1	**Commissions - Tax Collector**					
	Tax Collector receives $3.34 for first 1000 tax bills collected, $2.57 for next 2000 tax bills collected and $1.28 for the remainder.	$	4,805	5,100	5,100	5,253
403.17	**Payroll Taxes**					
	See 401.17 for explanation of 8.07% estimated rate.	$	368	399	390	402
403.2	**Supplies**	$	-	-	-	-
403.30	**EIT Billing Fee**					
	Berkheimer will continue collecting EIT/LST for LMT under the arrangement of the Lehigh Tax Collection Committee at a new 5 year contract (2018-22) reduced cost of 1.35% the entire contract for the EIT collections and 2.25% for LST collections plus the cost of postage.	$	8,099	8,491	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
403.34	**Advertising/Printing/Postage**	$	-	-	-	-
403.35	**Insurance & Bonding**	$	-	53	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.	$	2,097	2,250	2,500	2,500
403.46	**Meetings & Conferences**	$	-	-	-	-
	Subtotal	**$**	**15,369**	**16,293**	**17,090**	**17,255**

Lower Milford Township
General Fund
Budget 2017

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01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget

			01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget
	SOLICITOR/LEGAL SERVICES					
404.311	**Township Solicitor**					
	Fees to attend meeting, research issues.	$	12,207	30,000	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**	$	-	-	-	-
404.314	**Twsp. - Geryville Zoning Proceedings**	$	165,597	196,207	25,000	50,000
404.00	**Other Legal Services**	$	-	-	-	-
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	**$**	**177,804**	**226,207**	**61,000**	**86,000**
	GENERAL GOVERNMENT ADMINISTRATION					
406.10	**Assistant Township Manager**	$	-	-	-	50,000
401.16	**Employee Benefits**	$	-	-	-	25,988
401.160	**Pension**	$	-	-	-	3,000
406.17	**Payroll Taxes**	$	-	-	-	3,915
406.20	**Supplies**					
	Office supply purchases: copy paper, printer supplies, envelopes	$	962	1,500	2,500	2,500
406.21	**Postage**					
	Reflects postage costs, meter expense and bulk mailing permit.	$	1,068	1,750	2,750	2,750
406.22	**Food for Human Consumption**					
	Coffee, water, creamer, sweetener for office kitchen	$	640	800	400	400
406.26	**Small Tools/Equipment**					
	Reflects general budget for possible equipment needs.	$	60	200	1,500	1,500
406.261	**Computer Equipment/Service**					
	Includes costs for internet service $750, website charge $250, and security software subscriptions.	$	1,172	2,000	3,000	5,000
406.262	**Copier**	$	-	-	-	-
406.30	**Other Services/Charges**	$	3,010	3,010	500	2,000
406.32	**Radios & Alarms**					
	Annual alarm contract budgeted $225 plus estimate for repairs.	$	252	252	400	400
406.33	**Transportation/Mileage**	$	-	-	100	100
406.34	**Advertising/Printing/Binding**					
	Advertising costs for meetings	$	1,904	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.	$	-	500	1,000	1,000
406.342	**Newsletter Expense**					
	Budget reflects (2) 4-6 paged colored newsletters.	$	3,261	3,261	4,000	4,000
406.354	**Workers Compensation Office Staff**	$	914	1,059	2,205	2,477
406.361	**Telephone**					
	Reflects office phone cost of approx. $3200.	$	1,919	2,309	3,700	3,200
406.37	**Repair/Maintenance**	$	-	50	100	100
406.371	**Copier Fees**					
	Budget for copier lease contract with Ricoh. Contract fee $493 per quarter plus additional fees for color copies and b/w copies over the set allowance.	$	2,103	2,796	1,970	2,600
406.42	**Dues/Subscriptions/Memberships**					
	Budget for Morning Call, East Penn Press, PSATS newsletter, Town and Country.	$	452	500	300	300
406.46	**Meetings & Conferences**	$	-	100	100	100
	Subtotal	**$**	**17,717**	**23,087**	**26,525**	**113,330**

			01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget
	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.	$	1,781	4,000	6,000	6,000
	Subtotal	**$**	**1,781**	**4,000**	**6,000**	**6,000**
	BUILDING AND PLANTS					
409.20	**Supplies**					
	Paper towels, restroom supplies, shop cleaning supplies etc	$	654	1,000	700	700
409.231	**Heating Oil**					
	Budget reflects 2500 gallons of oil at $2.00 per gallon.	$	2,228	3,056	7,500	5,000
409.25	**Maintenance Supplies**					
	Small purchases made for buildings and grounds, includes light bulbs, parts for light fixtures, mulch, etc	$	501	1,500	600	600
409.26	**Small Tools/Equipment**					
	Small equipment needs in the past have included knox box, ladders, shelving, paint supplies etc	$	67	1,000	1,000	1,000
409.30	**Other Service**					
	Includes estimate for waste removal $660, fire protection inspection $500	$	1,657	2,024	1,160	1,160
409.362	**Electric**	$	7,628	9,250	15,000	11,000
409.37	**Repairs/Maintenance Service**					
		$	2,816	4,000	5,000	5,000
409.371	**Rprs/Maint. - Generator**					
	Reflects annual service contract and related repairs on generator	$	1,378	1,378	800	1,500
409.372	**Rprs/Maint - Storage Tanks**	$	50	50	50	50
409.750	**Building Equipment**	$				
409.451	**Contracted Serv.- Landscpg./Mow**					
	Budget reflects: grass mowing at township building	$	1,470	1,950	1,500	2,000
409.452	**Contracted Services -Janitorial**					
	Budget includes $4000 for cleaning of township building and an allowance for rug shampooing.	$	3,744	5,200	6,000	6,000
409.75	**Minor Mach. & Equipment**					
	Purchase of Updated Telephone System	$	2,748	3,000	-	-
	Subtotal	**$**	**24,941**	**33,408**	**39,310**	**34,010**

			01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 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, 362.4, 362.50 and 362.55. Expense payment to Engineers is roughly one month behind the collection of fee income.	$	49,454	55,000	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..	$	8,315	15,000	10,000	10,000
	Subtotal	**$**	**57,769**	**70,000**	**40,000**	**40,000**
	PLANNING AND ZONING					
414.10	**Zoning/Planning Adm. Salary**					
	2018 Salary reflects a 0% increase. Salary is based on an average of 25 hours per week	$	13,069	16,269	29,000	24,000
414.13	**Unused Sick Time**	$	-	-	-	-
414.16	**Employee Benefits**					
		$	-	-	-	-
414.160	**Pension**					
		$	-	-	-	-
414.17	**Employer Payroll Taxes**	$	1,195	1,444	2,337	1,879
	See 401.17 for explanation of 8.07% estimated rate.					
414.30	**Other Services & Charges**	$	-	100	100	100
414.311	**Planning Commission Attorney**	$	3,936	6,000	6,000	6,000
414.312	**Zoning Board Attorney**	$	16,572	20,148	10,000	20,000
414.33	**Transportation/Mileage**	$	-	-	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.	$	5,227	7,000	2,000	5,000
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**	$	-	-	-	-
414.40	**Court Costs/Investigations**					
	Reflects professional transcription of township zoning meetings.	$	5,344	7,500	2,000	3,000
414.42	**Dues/Subscriptions/Memberships**	$	290	390	160	160
414.451	**Planning Study**					
	Regional Comp. Plan Revision	$	976	7,226	7,500	10,000
414.454	**MS4**	$	2,271	4,000	20,000	20,000
414.46	**Meetings & Conferences**	$	50	250	100	100
414.47	**Planning Misc Supplies**	$	-	-	-	-
	Subtotal	**$**	**48,930**	**70,327**	**79,722**	**90,764**

			01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget
	EMERGENCY MANAGEMENT					
415.01	**Emergency Management**	$	-	-	1,000	1,000
415.361	**Telephone**		180	240	240	240
	Subtotal	$	**180**	**240**	**1,240**	**1,240**
	HEALTH AND HUMAN SERVICES					
420.01	**Animal Control**					
	Not to exceed amount	$	750	800	800	800
420.02	**Other animal control**					
		$	-	-	-	-
	Subtotal		**750**	**800**	**800**	**800**
	GENERAL SERVICES - HIGHWAYS/STREETS					
430.10	**Public Works Director Salary**					
	2018 Salary reflects a 0% increase.	$	46,481	63,654	61,800	63,654
430.13	**Unused Sick Time**	$	-	-	-	-
430.16	**Employee Benefits**					
		$	18,102	24,137	23,799	26,309
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	$	-	3,819	3,708	3,819
430.17	**Employer Payroll Taxes**					
	See 401.17 for explanation of 8.07% estimated rate.	$	3,751	4,875	4,981	4,984
430.20	**Supplies**					
	Reflects general supplies needed in garage. Of total, $600 represents monthly payments for welding gases.	$	1,023	1,500	1,500	1,500
430.21	**Electronic Disposal**					
	Reflects the disposal costs of television sets that are dumped on Township roads.	$	-	-	-	1,000
430.232	**Gasoline**					
	Reflects gas budget for township general purpose vehicle and gas powered equipment.	$	1,209	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.	$	6,164	8,269	17,100	17,100
430.234	**Oils/Lubricants**					
		$	330	500	1,000	1,000
430.262	**Small Tools & Equipment - Jack Hammer**		-	-	-	-
430.263	**Small Tools & Equipment - Other**	$	-	1,000	1,000	1,000
430.32	**Communications (Radios)**	$	-	-	500	500
430.33	**Transportation - Mileage**	$	-	100	100	100
430.35	**Insurance & Bonding**	$	-	-	50	50
430.361	**Telephone**	$	822	1,097	1,200	1,200
430.46	**Meetings & Conferences**	$	-	100	100	500
430.702	**Capital Purchases - Vehicle**					
		$	-	-	-	-
	Subtotal	$	**77,882**	**111,051**	**118,838**	**124,716**

Lower Milford Township
General Fund
Budget 2017

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			01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget
	WINTER SUPPLIES					
432.20	**Supplies**	$	44	44	200	200
432.26	**Sm. Tools & Equip. (anti-icing)**	$	-	-	-	-
432.30	**Other Services/Charges**	$	-	-	-	-
432.371	**Chains -Repairs/Maint.**	$	-	-	-	-
432.45	**Contracted Services**					
	Subtotal	**$**	**44**	**44**	**200**	**200**
	TRAFFIC CONTROL DEVICES					
433.20	**Traffic Signs**					
	Budget to replace damaged signs.	$	10	1,000	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.	$	391	500	327	500
	Subtotal	**$**	**401**	**1,500**	**1,327**	**1,500**
	STORM SEWERS AND DRAINS					
436.00	**Storm Sewers and Drains**	**$**	**-**	**1,000**	**5,000**	**5,000**
	REPAIRS OF TOOLS AND MACHINERY					
437.01	**Reprs.& Maint.Tools & Equip.**	$	18,476	22,000	15,000	20,000
437.372	**Tires & Tubes**					
		$	1,739	5,000	5,000	5,000
	Subtotal	**$**	**20,215**	**27,000**	**20,000**	**25,000**

Lower Milford Township
General Fund
Budget 2017

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	ROAD AND BRIDGE MAINTENANCE		01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget
438.10	**Salaries - Road Crew**					
	2018 wages reflect a 3% increase as negotiated in the last Union Contract.	$	110,131	154,871	187,434	193,035
438.11	**Salaries - Overtime Road Crew**					
	General provision for overtime to handle storms.	$	2,366	5,000	5,000	5,000
438.14	**Salaries - Seasonal/Temporary**					
	Reflects provision for temporary help.	$	947	1,500	3,000	3,000
438.16	**Employee Benefits**					
	Capital Blue Cross through Benecon Consortium	$	54,617	72,822	72,939	90,969
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	$	-	9,682	11,546	11,882
438.17	**Employer Payroll Taxes**					
	See 401.17 for explanation of 8.07% estimated rate.	$	9,282	12,398	15,752	15,741
438.19	**Wages Reimbursed**	$				
438.20	**Supplies - Roads**	$	-	500	1,000	1,000
438.26	**Small Tools & Equipment**	$	-	500	1,000	1,000
438.27	**Clothing/Misc. - Road Crew**					
	Reflects clothing service $3,200, shoe allowance $520, remainder for safety glasses, gloves, t-shirts etc. for 4 Public Works Employees.	$	1,841	2,400	2,400	3,720
438.30	**Road Maintenance Repair**	$	-	-	-	-
438.31	**Line Painting**	$	-	1,000	1,000	5,000
438.32	**Tree Trimming/Removal**	$	500	1,000	-	-
438.33	**Transportation - Mileage**	$	-	-	100	100
438.34	**Advertising, Printing & Binding**					
	Budget for road bids advertisement.	$	750	1,500	2,000	2,000
438.354	**Workers Compensation**	$	50,908	50,908	41,178	42,358
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.	$	175	1,000	2,500	4,000
438.451	**CDL Testing Expense**					
	Drug and Alcohol random testing	$	325	325	325	325
438.46	**Meetings & Conferences**	$	-	-	100	100
438.47	**Union Negotiations Expense**					
438.50	**Bridge Inspection**					
	Budget for routine Bridge and culvert inspections.	$	2,100	4,200	2,500	2,500
	Subtotal	**$**	**233,942**	**319,606**	**351,774**	**383,730**
439.50	**Rebldg. & Construction Projects**	**$**	**-**	**-**	**-**	**-**

Lower Milford Township
General Fund
Budget 2017

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			01/01/17-09/30/17 Actual	2017 Expected	2017 Budget	2018 Budget
	RECREATION, LIBRARIES, OTHER CULTURE					
451.00	**Recreation Administration**					
	Reflects Park Supplies and Mowing.	$	3,998	4,718	1,800	3,000
454.00	**Parks**		-	-	-	-
451.01	**Living Memorial Park**	$	3,750	4,450	5,000	5,250
456.00	**Libraries**	$	18,683	24,911	24,911	25,661
459.01	**Township Festival**	$	(881)	786	1,000	1,000
459.011	**Township Festival - Silent Auction**	$	-	-	-	-
459.02	**Other**	$	-	-	-	-
459.03	**Limeport Stadium**	$	6,000	6,000	6,000	6,000
	COMMUNITY DEVELOPMENT					
461.00	**Conservation of Natural Resources (Ag. Conservation Easements)**	$	-	-	25,000	20,000
	Insurance					
484.00	**Workers Compensation Insurance**					
	Workers Comp is recorded by cost center.	$	(21,755)	(8,011)	-	-
484.01	**Potential Employee Salary Adjustments**	$	-	(1)	15,000	15,000
486.00	**Insurance Premiums**					
	Represents vehicle, liability and property insurance.	$	25,872	25,633	28,000	28,000
481.00	**Intergovernmental Expenditures**		-	-	-	-
491.00	**Refunds of Prior Year's Revenues**	$	1,928	-	-	-
	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
492.04	**Transfer of Funds to Developers Escrow Funds**	$	(48)	-	-	-
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 Highway Capital Improvement Fund	$	-	-	-	-
492.05	**Transfer of Funds to Fire Company**	$	(28,516)	-	-	-
	Total Expense	$	828,584	1,168,397	1,076,211	1,241,974
	Net Income (Expense)	$	231,482	(566)	(26,044)	(198,205)
	Plus or Minus Beginning Cash Balance	$	818,401	818,401	800,157	817,835
	Ending Cash	$	1,049,883	817,835	774,113	619,630
	Total Expenses + Ending Cash	$	1,878,467	1,986,232	1,850,324	1,861,604

Lower Milford Township
Sewer Fund
Budget 2018

Approved by BOS
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	Actuals 01/01/17-09/30/17	Expected	Expected 2017	Budget 2017	Budget 2018
Beginning Cash Balance	**65,680.05**	**65,680.05**	**65,680.05**	**53,420.58**	**47,652.80**
Ordinary Income/Expense					
Income					
341.01 · Interest Income	162.29	51.00	213.29	300.00	300.00
364.11 · Connection Fees/Tap in	-	-	-	4,243.00	4,243.00
364.12 · Sewer Usage Fees	53,204.04	16,460.00	69,664.04	68,040.00	75,600.00
354.042 · H2O Grant	-	-	-	-	-
351.041 · Federal Appropriation	-	-	-	-	-
354.04 · Pennvest Grant	-	-	-	-	-
393.10 · Proceeds Short Term Debt		-		-	-
393.10 · Proceeds Long Term Debt					
395.00 · Refunds of Prior Year Expenditures	-	-	-	-	-
Total Income	53,366.33	16,511.00	69,877.33	72,583.00	80,143.00
Expense					
429.100 · Administration					
429.120 · Township Managers Salary	-	-	-	-	-
429.121 · Administration Salary		-	-	-	-
429.122 · Public Works Admin	-	-	-	-	-
429.123 · Salary - Other		-	-	-	-
429.130 · Salaries - Road Crew	-	-	-	-	-
Total 429.100 · Administration	-	-	-	-	-
429.220 · Operating Supplies					
429.221 · Operating Supplies	25.17	974.83	1,000.00	1,000.00	1,000.00
429.222 · Chemicals	2,011.00	1,000.00	3,011.00	2,800.00	2,800.00
Total 429.220 · Operating Supplies	2,036.17	1,974.83	4,011.00	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	1,825.10	1,174.90	3,000.00	3,000.00	3,000.00
429.314 · Legal Services	48.00	952.00	1,000.00	5,000.00	5,000.00
429.314 · Other	547.80	708.20	1,256.00	-	-
429.316 · Lab Fees	14,400.00	4,800.00	19,200.00	20,000.00	20,000.00
429.316 · Liablility Insurance	14,877.00	-	14,877.00	16,000.00	-
429.320 · Telephone	331.27	54.90	386.17	600.00	600.00
429.321 · Building Supplies	22.92	77.08	100.00	-	-
429.331 · Travel Reimbursement	-	-	-	-	-
429.361 · Electric	2,383.45	650.00	3,033.45	4,500.00	4,500.00
429.365 · Sludge Disposal	4,950.00	2,000.00	6,950.00	6,000.00	6,000.00
429.370 · Repairs and Maintenance	876.74	1,123.26	2,000.00	1,000.00	1,000.00
429.371 · Grinder Pump Maintenance	-	2,700.00	2,700.00	2,700.00	2,700.00
Total 429.300 · Other Services and Charges	40,262.28	14,240.34	54,502.62	59,400.00	43,400.00

Lower Milford Township
Sewer Fund
Budget 2018

Approved by BOS
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	Actuals 01/01/17-09/30/17	Expected	Expected 2017	Budget 2017	Budget 2018
471.00 · Debt Principal					
471.10 · Debt Prin. Repayment -Short Term	-	-	-	-	-
471.20 · Debt Prin. Repayment - Penn Vest	18,839.35	6,318.19	25,157.54	24,659.42	24,659.42
Total 471.00 · Debt Principal	18,839.35	6,318.19	25,157.54	24,659.42	24,659.42
472.00 · Debt Interest					
472.01 · Interest due General Fund	-	-	-	-	-
472.02 · Interest due Highway Capital Improve. Fu	186.48	62.84	249.32	175.00	175.00
472.03 · Interest due Capital Fund	-	-	-	-	-
472.20 · Interest On Short Term Loan	-	-	-	-	-
472.20 · Interest On Penn Vest Loan	3,016.88	967.22	3,984.10	4,482.22	4,482.22
Total 472.00 · Debt Interest	3,203.36	1,030.06	4,233.42	4,657.22	4,657.22
Total Expense	64,341.16	23,563.42	87,904.58	92,516.64	76,516.64
Net Ordinary Income	(10,974.83)	(7,052.42)	(18,027.25)	(19,933.64)	3,626.36
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	**(10,974.83)**	**(7,052.42)**	**(18,027.25)**	**(24,933.64)**	**(1,373.64)**
Ending Operating Cash	**54,705.22**	**58,627.63**	**47,652.80**	**28,486.94**	**46,279.16**

Lower Milford Township
Highway Capital Improvements Fund
Budget 2018

Approved by BOS
12/21/17

	Actuals 01/01/17-09/30/17	Expected	Expected 2017	Budget 2017	Budget 2018
Beginning Cash Balance	316,786.67	316,786.67	316,786.67	316,808.61	318,619.12
Income					
341.00 · Interest	1,184.20	399.02	1,583.22	1,600.00	1,600.00
341.01 · Interest from Other Funds	186.48	62.75	249.23	175.00	250.00
392.00 · Transfers from General Fund	-	-	-	-	-
Total Income	1,370.68	461.77	1,832.45	1,775.00	1,850.00
Expense					
438.00 · Road & Bridge Maintenance					
439.00 · Construction/Rebldng. Projects	-	-	-	-	-
Total Expense	-	-	-	-	-
Net Ordinary Income	**1,370.68**	**461.77**	**1,832.45**	**1,775.00**	1,850.00
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	**1,370.68**	**461.77**	**1,832.45**	**6,775.00**	6,850.00
Ending Cash Balance	318,157.35	317,248.44	318,619.12	323,583.61	325,469.12

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%

Lower Milford Township
Capital Improvements Fund
Budget 2018

Approved by BOS
12/21/17

	Actuals 01/01/17-09/30/17	Expected	Expected 2017	Budget 2017	Budget 2018
- Beginning Cash Balance	17,646.19	17,646.19	17,646.19	17,646.61	22,734.05
Income					
341.00 · Interest	65.96	21.90	87.86	61.76	79.57
341.00 · Interest funds to Sewer Fund	-	-	-	-	-
392.00 · Transfers from General Fund	-	-	-	-	-
Total Income	65.96	21.90	87.86	61.76	79.57
Total Expense	-	-	-	-	-
Net Ordinary Income	65.96	21.90	87.86	61.76	79.57
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	65.96	5,021.90	5,087.86	5,061.76	5,079.57
Ending Cash Balance	17,712.15	22,668.09	22,734.05	22,708.37	27,813.62

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.

Approved by BOS
12/21/17

Lower Milford Township
State Liquid Fuels
Budget 2018

	Actual 01/01/17-09/30/17	Expected	Expected 2017	Budget 2017	Budget 2018
Beginning Cash	21,487.87	21,487.87	21,487.87	17,181.11	53,590.40
Income					
341.00 - Interest Income	428.09	135.00	563.09	500.00	500.00
355.02 - State Liquid Fuels Allocation	228,156.86	-	228,156.86	212,922.23	235,143.78
Total Income	228,584.95	135.00	228,719.95	213,422.23	235,643.78
Expenses					
430.74 - Major Equipment Purchase	-	35,521.25	35,521.25	35,521.25	-
432.00 - Winter Maintenance	11,096.17	-	11,096.17	50,000.00	50,000.00
438.00 - Maintenance & Repair - Hwys/Sts.	107,197.84	42,802.16	150,000.00	135,000.00	135,000.00
489.00 - Bank Charges			-	-	-
Total Expenses	118,294.01	78,323.41	196,617.42	220,521.25	185,000.00
Net Income or (Loss)	110,290.94	(78,188.41)	32,102.53	(7,099.02)	50,643.78
Ending Cash	131,778.81	(56,700.54)	53,590.40	10,082.09	104,234.18
		-			
Memo: Equipment Balance					
Beginning	21,487.87	21,487.87	21,487.87	17,181.11	31,597.99
Addition (20% of SLF Allocation)	45,631.37	-	45,631.37	42,584.45	47,028.76
Amount Spent	-	(35,521.25)	(35,521.25)	(35,521.25)	-
Adjustment*	-	(42,667.16)	-	(14,162.22)	-
Remainder	67,119.24	(56,700.54)	31,597.99	10,082.09	78,626.75

*Equipment Balance cannot exceed ending fund cash balance

Lower Milford Township
Fire Fund
Budget 2018

Approved by BOS
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	Actual 01/01/17-09/30/17	Expected	Expected 2017	Budget 2017	Budget 2018
Beginning Cash Balance	1,794.80	1,795	1,795	9,515	79,646
Income					
301.00 · Real Estate Taxes					
301.10 · Current Year	118,008.37	1,992	120,000	117,000	117,000
301.20 - Prior Year	-	500	500	1,000	1,000
301.40 · Delinquent	2,748.82	1,251	4,000	4,000	4,000
301.60 · Interim	566.53	433	1,000	500	500
Total Real Estate Taxes	121,323.72	4,176	125,500	122,500	122,500
341.00 - Interest Income	1,646.61	525	2,172	725	725
341.00 - Interest Income - Equip Fund	1,100.97	-	1,101	900	900
341.00 - Interest Income - Building Fund	-	-	-	889	889
Total Interest Income	2,747.58	525	3,273	2,514	2,514
355.991 · Foreign Fire Insurance	28,516.20	-	28,516	32,500	32,500
393.10 · Proceeds Long Term Debt	-	-	-	-	-
Total Income	152,587.50	4,701	157,289	157,514	157,514
Expenses					
402.39 Bank Fees	-	-	-		
409.71 Fire Company Building Exp	-	1,000	1,000	15,000	15,000
411.232 · Fire Co. Gasoline	211.66	60	272	800	800
411.233 · Fire Co. Diesel	1,023.96	325	1,349	2,000	2,000
411.27· Fire Co. Small Tools and Equip	-	-	-	-	-
411.374· Fire Co. Vehicle Maintenance	-	3,000	3,000	-	-
411.54 · Fire Co. Gasoline Donation	2,200.00	-	2,200	2,200	2,200
411.55 · Foreign Fire Insurance	28,516.20	-	28,516	32,500	32,500
411.56 · Fire Co. - other donation	-	-	-	-	-
411.65 - Fire Insurance Premiums	-	17,000	17,000	17,000	17,000
411.60 - Fire Workers Compensation	27,461.90	(2,462)	25,000	15,600	15,600
411.74 · Fire Co. Replace #1311 Engine	252,641.00	-	252,641	600,000	347,359
Total Expense	312,054.72	18,923	330,978	685,100	432,459
492.01 - Due to / From General Fund		-			
Net Income or (Loss)	(159,467.22)	(14,222)	(173,689)	(527,586)	(274,945)
Transfer to Restricted Funds					
411.54 · Fire Co. Donation to Equip Fund	(251,540.03)	-	(251,540.03)	(358,137)	(347,359)
411.54 · Fire Co. Donation to Bldg Fund	-	-	-	(271,804)	-
Adjusted Net Income(Loss)	92,072.81	(14,222)	77,851	102,355	72,414
Ending Cash	93,867.61	(14,222)	79,646	111,870	152,060

Cash	93,867.61	(14,222)	79,646	111,870	152,060
Restricted Funds:					
Equipment Fund	106,597.00	-	106,597.00	(40,000)	(240,762)
Building Fund	271,803.99	-	271,803.99	(45,000)	271,804
Total Restricted Fire Funds & Cash	472,268.60	(14,222)	458,047	26,870	183,102