



# Township of Lower Makefield

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# LOWER MAKEFIELD TOWNSHIP 2019 FINAL BUDGET

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**LOWER MAKEFIELD TOWNSHIP  
GENERAL FUND  
2019 BUDGET SUMMARY**

DEPARTMENT		2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
<b>BEGINNING FUND BALANCE</b>		2,652,624	2,531,810	2,950,788	2,950,788	1,608,021
<b>REVENUES</b>						
301	REAL ESTATE TAXES	6,376,626	6,815,000	6,797,610	6,862,597	7,149,097
310	LOCAL ACT 511 TAXES	1,841,971	1,486,000	1,708,094	1,770,067	1,535,000
321	LICENSES AND PERMITS	824,472	813,800	478,822	810,085	813,600
322	PERMITS/NON-BUS. LIC	5,995	5,000	26,311	26,400	25,000
331	FINES AND FORFEITS	80,191	88,200	54,885	66,000	82,000
341	INTEREST EARNINGS	8,910	7,000	6,188	7,500	7,500
342	RENTS AND ROYALTIES	329,818	340,300	288,541	2,314,000	195,000
351	FEDERAL GRANTS	3,360	5,000	1,625	1,625	2,500
354	STATE GRANTS	148,312	85,000	103,699	110,499	986,000
355	STATE SHARED REVENUES	459,979	462,700	475,652	475,651	461,600
361	CHARGES FOR SERVICES	860,424	830,000	834,180	1,001,986	913,750
380	MISCELLANEOUS REVENUES	93,672	45,000	156,488	156,488	45,000
383	LEAF ASSESSMENTS	646,416	675,000	638,372	649,001	648,250
387	CONTRIBUTIONS-PRIVATE SOURCES	500	1,500	0	500	500
391	SALE OF FIXED ASSETS	0	0	0	0	0
392	INTERFUND OPERATING TRANSFERS	460,905	412,728	323,158	502,712	250,000
395	REBATE FROM PRIOR YEAR	109,688	72,000	92,642	83,015	70,000
<b>TOTAL REVENUES</b>		12,251,239	12,144,228	11,986,266	14,838,126	13,184,797
<b>EXPENDITURES</b>						
400	CENTRAL GOVERNMENT	992,249	558,430	766,707	980,983	821,073
401	GENERAL EXPENDITURES	2,539,002	2,542,149	2,235,856	2,679,741	2,690,019
402	FINANCE	303,699	299,157	208,318	260,270	269,708
403	TAX COLLECTION	22,932	36,500	38,269	38,438	38,438
407	INFORMATION TECHNOLOGY	103,363	194,810	84,298	150,611	150,750
410	POLICE	4,819,081	5,304,648	3,953,453	5,253,502	5,510,847
414	PLANNING AND ZONING	556,208	510,960	425,857	530,061	556,462
	PUBLIC WORKS	1,611,781	1,791,640	1,234,860	1,785,272	1,889,731
492	OPERATIONAL TRANSFERS	879,760	1,077,831	517,469	1,035,835	1,075,115
<b>TOTAL EXPENDITURES</b>		11,828,075	12,316,125	9,465,086	12,714,713	13,002,143
<b>EXCESS (DEFICIENCY) OPERATIONAL REVENUES OVER EXPENDITURES</b>		423,164	(171,897)	2,521,180	2,123,413	182,654
492	INTERFUND TRANSFERS	125,000	500,000	0	3,466,179	400,619
<b>ENDING FUND BALANCE (DEFICIT)</b>		2,950,788	1,859,913	5,471,968	1,608,021	1,390,057



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET**

**GENERAL FUND REVENUES**

**FUND NO. 01**

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	<b>1/1 FUND BALANCE</b>	2,652,624	2,531,810	2,950,788	2,950,788	1,608,021
301	<b>REAL ESTATE TAXES</b>	11.60 mills	12.60 mills			12.88 Mills
	100-Current Levy	5,971,959	6,416,000	6,471,978	6,470,000	6,761,597
	200-Delinquent	55,892	55,000	54,380	50,847	50,000
	600-Interim-Current	17,918	15,000	16,269	14,250	10,000
	601-Interim-Delinquent	7,680	4,000	1,966	2,500	2,500
	602-Local Service Tax	323,177	325,000	253,017	325,000	325,000
	<b>DEPARTMENT TOTAL</b>	6,376,626	6,815,000	6,797,610	6,862,597	7,149,097
310	<b>LOCAL TAX ACT 511 TAX</b>					
	010-Per Capita-Current Levy	195,865	197,500	193,027	195,000	195,000
	015-Renters	11,405	9,500	13,566	13,566	11,400
	030-Per Capita-Delinquent	4,687	4,000	4,322	4,322	3,600
	100-Real Estate Transfer	1,629,722	1,275,000	1,497,178	1,557,179	1,325,000
	900-Act 319 & 515 Taxes	292	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	1,841,971	1,486,000	1,708,094	1,770,067	1,535,000
321	<b>LICENSES AND PERMITS</b>					
	300-Lic. & Permits-Police	5,850	6,000	6,369	6,400	6,000
	301-Alarms	1,710	1,500	1,250	1,400	1,500
	302-Alarms-Violations	4,000	2,500	2,675	2,700	2,500
	710-Amusement & G/S Perm.	125	200	110	110	100
	800-Cable TV Franchise	808,452	800,000	464,608	796,000	800,000
	901-Sign Permits	735	600	460	475	500
	902-Plumber Licenses	3,600	3,000	3,350	3,000	3,000
	<b>DEPARTMENT TOTAL</b>	824,472	813,800	478,822	810,085	813,600
322	<b>PERMITS/NON-BUS. LIC.</b>					
	820-Road Encroachment	5,995	5,000	26,311	26,400	25,000
331	<b>FINES &amp; FORFEITS</b>					
	100-Police Fines	77,766	85,000	53,535	64,000	80,000
	101-Police Code Enforcement	2,425	3,000	1,350	2,000	2,000
	120-Code Enforcement	0	200	0	0	0
	<b>DEPARTMENT TOTAL</b>	80,191	88,200	54,885	66,000	82,000
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	8,910	7,000	6,188	7,500	7,500
342	<b>RENTS AND ROYALTIES</b>					
	201-Rent-Farringer House	16,281	15,300	13,905	15,000	15,000
	203-Rent-Rescue Squad	0	0	0	0	0
	204-Rent-Comm. Towers	313,537	325,000	274,636	2,299,000	180,000
	<b>DEPARTMENT TOTAL</b>	329,818	340,300	288,541	2,314,000	195,000
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET**

**GENERAL FUND REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
351	<b>FEDERAL GRANTS</b>					
	021 - COPS School Violence Grant			0		13,000
	026-Ballistic Vests	3,360	5,000	1,625	1,625	2,500
	<b>DEPARTMENT TOTAL</b>	3,360	5,000	1,625	1,625	15,500
354	<b>STATE GRANTS</b>					
	030-Snow Removal Contract	6,957	5,000	0	6,800	5,000
	033-Recycling	81,379	50,000	73,699	73,699	70,000
	034-DARE - SRO Officers	59,976	30,000	30,000	30,000	0
	042-ARLE Grant	0	0	0	0	0
	043-RACP Grant	0	0	0	0	911,000
	<b>DEPARTMENT TOTAL</b>	148,312	85,000	103,699	110,499	986,000
355	<b>STATE SHARED REVENUE</b>					
	010-Purta Entitlement	10,331	12,700	11,606	11,606	11,000
	120-Cas. Ins. -pension	449,649	450,000	463,445	463,445	450,000
	121-Ad. Hoc-pension	0	0	0	0	0
	122-PA Liq Control Board License	0	0	600	600	600
	<b>DEPARTMENT TOTAL</b>	459,979	462,700	475,652	475,651	461,600
361	<b>CHARGE FOR SERVICES</b>					
	100-Special Police Charges	7,845	8,000	5,931	8,000	8,000
	110-Police Overtime Reimbursement	60,613	78,000	42,520	78,000	63,000
	320-Plot Plan Review Fee	16,025	20,000	6,200	6,200	5,000
	321-Revision Fees	0	1,000	0	0	0
	330-Building Permits	368,632	368,500	384,782	455,000	410,000
	331-Electrical Permits	121,886	114,400	108,625	125,000	130,000
	332-Plumbing Permits	50,153	42,900	55,901	67,000	55,000
	333-Mechanical Permits	49,449	46,200	61,890	71,000	55,000
	334-Grading Permits	765	2,000	1,925	22,000	20,000
	335-Short Term Lodging Permits	0	0	300	100	300
	336-Zoning Permits	0	0	23,155	26,500	25,000
	340-Zoning Board Fees	11,750	25,000	16,146	16,146	15,000
	341-Zoning Certification Fee	400	2,000	300	450	450
	350-Plan Review Filing Fees	12,286	12,000	10,368	10,368	12,000
	351-Administration Fees	71,094	20,000	30,316	30,400	25,000
	353-Recycle Yard Fees	0	0	0	0	0
	357-School Dist. Crossing Grds	89,526	90,000	85,822	85,822	90,000
	<b>DEPARTMENT TOTAL</b>	860,424	830,000	834,180	1,001,986	913,750
380	<b>MISC. REVENUE</b>					
	000-Misc	18,533	25,000	93,753	93,753	25,000
	004-Misc-Workers Comp	57,286	20,000	56,430	56,430	20,000
	005-Police Cars Insurance Reimburse	17,853	0	6,305	6,305	0
	<b>DEPARTMENT TOTAL</b>	93,672	45,000	156,488	156,488	45,000
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET**

**GENERAL FUND REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
383	<b>LEAF ASSESSMENT REVENUES</b>					
	200-Leaf Assessment-Current	646,185	675,000	637,217	648,000	648,000
	201-Leaf Assessment-Delinquent	231	0	1,155	1,001	250
	<b>DEPARTMENT TOTAL</b>	646,416	675,000	638,372	649,001	648,250
387	<b>CONTRIBUTIONS - PRIVATE SOURCES</b>					
	001-DARE Donations	500	1,000	0	500	500
	005-Explorers	0	500	0	0	0
	006-K-9 Unit Donations	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	500	1,500	0	500	500
391	<b>FIXED ASSET DISPOSITION</b>					
	000-Sale of Fixed Assets	0	0	0	0	0
392	<b>INTERFUND OPERATING TRANSFERS</b>					
	002-Street Lights	1,245	1,245	1,038	1,245	0
	003-Fire Protection	28,956	28,960	24,130	28,900	0
	004-Hydrant	5,016	5,014	4,180	5,000	0
	005-Parks & Recreation	30,912	30,916	25,760	30,916	0
	008-Sewer	249,996	250,000	208,330	250,000	250,000
	009-Community Pool	28,512	28,510	23,760	28,510	0
	015-Golf Course	25,000	25,000	0	0	0
	017-2016 Bond Fund	46,850	0	0	0	0
	019-Special Projects				115,000	0
	020-Debt Service	38,760	38,760	32,300	38,760	0
	050-Rescue Squad	4,323	4,323	3,603	4,323	0
	062-Return of Unvested LMT Contrib	1,335	0	58	58	0
	<b>DEPARTMENT TOTAL</b>	460,905	412,728	323,158	502,712	250,000
395	<b>REBATE FROM PRIOR YEAR</b>					
	001-Casualty Insurance	62,714	60,000	57,788	52,537	50,000
	002-Workmens Compensation	46,974	12,000	34,854	30,478	20,000
	<b>DEPARTMENT TOTAL</b>	109,688	72,000	92,642	83,015	70,000
	<b>TOTAL REVENUES</b>	12,251,239	12,144,228	11,986,266	14,838,126	13,197,797
	<b>TOTAL FUNDS AVAILABLE</b>	14,903,863	14,676,038	14,937,054	17,788,914	14,805,818



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
GENERAL FUND - CENTRAL  
GOVERNMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
400	<b>CENTRAL GOVERNMENT</b>					
	100 - Personal Services	269,538	200,830	110,406	180,157	240,069
	101 - Supervisor Salaries	17,500	21,500	17,865	21,511	21,500
	210 - Office/Administration	6,351	6,000	6,128	9,500	30,500
	260 - Minor Equipment	288	500	0	0	0
	300 - Contracted Services	11,827	4,000	10,014	12,000	15,204
	310 - Storm Water Engineering			0		87,000
	311 - Auditing & Accounting	25,050	10,000	13,275	13,275	22,000
	312 - Mgmt. Consultation	125,082	20,000	95,266	93,346	0
	313 - Engineering Fees	193,142	120,000	230,791	300,000	115,000
	314 - Legal Fees	261,566	100,000	209,564	268,000	210,000
	316 - Payroll Service Fees	11,449	11,500	10,649	11,500	11,500
	317 - Education & Training	1,159	1,500	1,706	2,000	2,000
	320 - Oil Spill	4,865	0	0	0	0
	321 - Telephone	11,330	11,000	8,952	11,000	11,000
	325 - Postage	16,843	10,000	11,554	12,500	12,500
	337 - Auto Allowance	3,600	3,600	0	2,000	4,800
	340 - Advertising & Printing	12,409	16,000	13,206	16,000	16,000
	353 - Bonding Fees	5,238	6,000	7,694	7,694	6,000
	420 - Dues & Subscriptions	10,338	11,000	9,320	11,000	11,000
	480 - Misc Expense	4,673	5,000	10,316	9,500	5,000
	<b>TOTAL EXPENDITURES</b>	<b>992,249</b>	<b>558,430</b>	<b>766,707</b>	<b>980,983</b>	<b>821,073</b>



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
GENERAL FUND  
GENERAL EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 YTD - 10/31/18</b>	<b>2018 PROJECTED</b>	<b>2019 BUDGET</b>
401	<b>GENERAL EXPENDITURES</b>					
	153-Deferred Comp. Match	31,108	25,000	30,226	31,820	40,180
	154-Deferred Comp. Admin Fees	750	750	0	0	750
	156 - Hospitalization	1,500,387	1,550,000	1,268,522	1,547,706	1,604,429
	158 - Disability & Life Ins.	63,368	67,000	58,540	70,770	67,000
	160 - Defined Contribution Match	0	2,000	0	0	0
	161 - FICA Employers Share	462,882	450,000	374,764	493,333	514,404
	194 - Employer Paid Unemployment Comp	0	0	0	0	7,500
	352 - Property/Liability Insurance	174,442	187,849	187,847	187,849	175,257
	354 - Workers Comp	242,005	200,000	248,321	248,321	206,451
	360 - Utilities	3,963	3,400	3,539	3,400	3,400
	430 - Real Estate Taxes	38,208	39,000	23,750	48,498	48,498
	461 - Farmland Preservation	0	250	35	150	250
	462 - Environment Council	1,988	6,000	2,755	4,000	4,000
	463 - Historical Review Board	0	500	0	0	500
	464 - Historical Commission	395	500	197	500	500
	465 - Solid Waste	4,343	5,000	0	4,500	5,000
	474 - CMAC	72	100	94	94	100
	475 - Citizens Traffic Commission	284	300	259	300	300
	476 - Citizens Economic	395	500	0	0	500
	491 - Real Estate Tax Refund	8,614	1,000	26,002	26,500	7,500
	760 - Rental-Farringer House	3,617	2,000	3,492	4,000	2,500
	764 - Dalgewicz Manor House	2,180	1,000	7,513	8,000	1,000
	<b>TOTAL EXPENDITURES</b>	<b>2,539,002</b>	<b>2,542,149</b>	<b>2,235,856</b>	<b>2,679,741</b>	<b>2,690,019</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
GENERAL FUND - FINANCE  
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
402	<b>FINANCIAL ADMIN.</b>					
	100-Personal Services	282,749	286,417	192,873	242,320	262,288
	200-Parts & Supplies	3,134	2,500	3,572	4,000	3,500
	260-Minor Equipment	1,432	1,500	969	1,200	1,500
	300-Contracted Services	14,071	7,740	10,904	12,500	1,420
	317-Education & Training	559	500	0	0	500
	331-Travel Expenses	1,505	0	0	0	0
	420-Dues & Subscriptions	250	500	0	250	500
	<b>TOTAL EXPENDITURES</b>	<b>303,699</b>	<b>299,157</b>	<b>208,318</b>	<b>260,270</b>	<b>269,708</b>

TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
GENERAL FUND - TAX  
COLLECTION EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
403	TAX COLLECTION					
	100-Personal Services	16,599	30,000	31,462	31,500	31,500
	200-Parts & Supplies	5,503	5,500	5,869	6,000	6,000
	353-Bonding Fees	830	1,000	938	938	938
	<b>TOTAL EXPENDITURES</b>	<b>22,932</b>	<b>36,500</b>	<b>38,269</b>	<b>38,438</b>	<b>38,438</b>

**TOWNSHIP OF LOWER MAKEFIELD**  
**2019 ANNUAL OPERATING BUDGET**  
**GENERAL FUND - INFORMATION TECHNOLOGY**  
**DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
407	<b>INFORMATION TECHNOLOGY</b>					
	200-Parts & Supplies	1,757	5,500	130	1,800	5,500
	260-Minor Equipment	6,739	2,000	2,554	2,800	2,000
	300-Contracted Services	45,986	107,810	40,764	63,000	135,750
	317-Education & Training	0	0	0	0	0
	391-Hardware Maintenance	0	0	1,029	1,500	0
	392-Software Maintenance	31,592	55,000	30,158	48,000	0
	420-Dues & Subscriptions	0	500	411	411	500
	480-Miscellaneous	17,290	300	9,252	9,400	7,000
	600-Capital Purchases	0	23,700	0	23,700	0
	<b>TOTAL EXPENDITURES</b>	<b>103,363</b>	<b>194,810</b>	<b>84,298</b>	<b>150,611</b>	<b>150,750</b>



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
GENERAL FUND - POLICE  
DEPARTMENT EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 YTD - 10/31/18</b>	<b>2018 PROJECTED</b>	<b>2019 BUDGET</b>
410	<b>POLICE</b>					
	100 - Personal Services	3,459,487	3,759,513	2,975,243	3,759,513	3,763,927
	102 - Crossing Guards	155,096	158,432	114,371	158,432	163,185
	103 - Overtime	235,687	235,000	157,781	205,000	266,400
	104 - Office	168,595	202,735	133,767	202,735	177,857
	105 - Court & Standby	40,896	59,817	45,644	55,817	87,000
	151 - Longevity	79,841	83,561	79,383	83,561	82,640
	152 - Other Benefits	225,054	263,057	1,871	263,057	275,151
	153 - Deferred Comp. Match	61,416	68,000	61,558	64,000	68,000
	154 - Retirement Benefits	0	0	0	0	118,332
	205 - Uniforms & Equip	57,360	93,700	42,523	60,000	102,300
	206 - Photo Supplies	0	100	0	50	100
	210 - Office/Administration	11,280	15,500	17,576	18,000	16,500
	232 - Diesel & Gasoline Fuel	52,996	50,000	47,855	53,000	56,000
	242 - Crime Prevention	1,620	7,350	1,500	2,000	4,700
	251 - Vehicle Parts & Supp.	39,724	45,300	31,215	45,300	45,000
	260 - Minor Equipment	22,668	25,280	32,763	34,000	18,260
	300 - Contracted Service	82,043	67,266	90,043	91,200	94,408
	314 - Legal Expenses	0	0	0	0	0
	317 - Education/Training	18,065	28,000	21,836	28,000	28,050
	319 - Animal Control	20,625	24,600	21,056	24,600	25,600
	321 - Telephone	30,389	34,680	24,801	34,680	34,680
	327 - Radio-Maintenance	0	1,800	0	200	1,800
	361 - Electric	5,819	7,000	4,392	7,000	7,000
	375 - Traffic Signal Repairs	20,595	30,000	23,365	30,000	30,000
	376 - Pistol Range Maint.	1,826	2,500	633	2,500	2,500
	420 - Dues & Subscriptions	3,734	2,957	1,757	2,957	2,957
	450 - Emergency Management	0	5,500	1,034	2,000	5,500
	480 - Miscellaneous	20,811	19,500	19,601	20,400	19,500
	485 - D.A.R.E. Program	3,453	4,500	1,884	4,500	4,500
	490 - Mobile Phones	0	9,000	0	1,000	9,000
	<b>TOTAL EXPENDITURES</b>	<b>4,819,081</b>	<b>5,304,648</b>	<b>3,953,453</b>	<b>5,253,502</b>	<b>5,510,847</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATION BUDGET  
GENERAL FUND - PLANNING AND  
ZONING DEPARTMENT EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 YTD - 10/31/18</b>	<b>2018 PROJECTED</b>	<b>2019 BUDGET</b>
414	<b>BUILDING &amp; ZONING</b>					
	100 - Personal Services	166,905	268,460	211,402	254,000	286,462
	210 - Office/Administration	3,858	4,500	7,402	8,000	8,000
	260 - Minor Equipment	456	500	561	561	500
	300 - Contracted Services	449	5,500	429	2,500	6,500
	308 - Grading Fees	0	2,000	0	0	0
	309 - Inspection Fees	349,267	195,000	186,356	240,000	220,000
	311 - Zoning Hearing Board	35,273	35,000	19,707	25,000	35,000
	<b>TOTAL EXPENDITURES</b>	<b>556,208</b>	<b>510,960</b>	<b>425,857</b>	<b>530,061</b>	<b>556,462</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
GENERAL FUND - PUBLIC WORKS  
DEPARTMENT - EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
409	<b>BUILDING MAINTENANCE</b>					
	100-Personal Services - Full Time	82,797	87,065	66,228	83,000	46,099
	101-Personal Services - Part Time	0	0	0	0	0
	103-Over Time	0	0	0	0	5,247
	260-Minor Equipment	2,405	3,000	328	2,500	0
	300-Contracted Services	0	0	0	0	45,525
	360-Utilities	42,174	45,000	32,644	44,000	44,500
	374-Repairs & Maintenance	64,023	66,000	44,405	65,000	20,000
	480-Miscellaneous	3,273	5,500	3,208	4,000	5,000
	<b>TOTAL BUILDING MAINTENANCE</b>	194,672	206,565	146,812	198,500	166,371
426	<b>RECYCLING</b>					
	100-Personal Services - Full Time	30,967	41,200	29,310	40,000	0
	101-Personal Services - Part Time	0	0	0	0	0
	103-Over Time	0	0	0	0	0
	200-Parts & Supplies	5,598	15,000	2,396	8,000	0
	232-Diesel & Gasoline Fuel	8,500	8,500	8,483	8,500	0
	300-Contracted Services	0	0	0	0	9,500
	480-Miscellaneous	9,645	5,000	9,500	9,500	0
	<b>TOTAL RECYCLING</b>	54,710	69,700	49,690	66,000	9,500
427	<b>LEAF COLLECTION</b>					
	100-Personal Services - Full Time	73,088	95,695	13,158	85,000	120,530
	101-Personal Services - Part Time	0	0	0	0	24,854
	103-Over Time	0	0	0	0	19,798
	200-Parts and Supplies	11,004	20,000	4,728	12,500	27,500
	232-Veh. Diesel & Gasoline	12,511	12,500	0	12,500	0
	300-Contracted Services	0	0	0	0	159,406
	305-Outside Labor	149,252	126,500	0	158,198	0
	480-Miscellaneous	445	600	445	500	0
	<b>TOTAL LEAF COLLECTION</b>	246,301	255,295	18,332	268,698	352,088
428	<b>BASIN MAINTENANCE</b>					
	100-Personal Services - Full Time	51,588	54,050	45,005	52,000	0
	101-Personal Services - Part Time	0	0	0	0	60,960
	103-Over Time	0	0	0	0	0
	200-Parts & Supplies	9,665	10,000	6,322	8,500	9,500
	260-Minor Equipment	0	900	0	0	1,000
	300-Contracted Services	0	0	0	0	0
	305-Outside Labor	27	0	0	0	0
	<b>TOTAL BASIN MAINTENANCE</b>	61,279	64,950	51,327	60,500	71,460
	(Continued)					



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
GENERAL FUND - PUBLIC WORKS  
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
430	<b>HIGHWAY MAINTENANCE</b>					
	100-Personal Services - Full Time	601,641	636,000	532,781	656,200	522,693
	101-Personal Services - Part Time	0	0	0	0	0
	103-Over Time	0	0	0	0	240,675
	150-Benefits	38,424	38,250	12,866	38,000	38,250
	151-Longevity	0	0	0	0	25,395
	191-Uniforms	0	0	0	0	0
	200-Parts and Supplies	9,726	17,000	9,673	12,500	15,000
	210-Office/Administration	10,702	12,800	7,644	11,500	12,000
	232-Veh-Diesel & Gasoline	24,741	43,000	32,620	40,000	48,500
	245-Materials	51,667	62,000	29,147	50,000	50,000
	246-Road Signs	47,542	43,000	22,958	29,000	40,000
	251-Veh-Parts & Supplies	27,553	45,000	21,691	35,000	40,000
	252-Tires	1,277	6,000	7,151	8,000	7,500
	253-Veh-Licenses & Tags	0	30	0	0	0
	260-Minor Equipment	8,286	8,000	7,556	8,400	14,300
	300-Contracted Services	49,721	100,300	97,553	105,000	142,499
	305-Outside Labor	2,869	5,000	2,944	2,944	0
	306-Veh-Outside Repairs	7,685	14,300	13,416	15,000	15,000
	317-Training	0	0	0	0	0
	374-Repairs & Maintenance	11,257	6,500	0	0	1,000
	<b>TOTAL HIGHWAY MAINTENANCE</b>	<b>893,092</b>	<b>1,037,180</b>	<b>798,000</b>	<b>1,011,544</b>	<b>1,212,812</b>
432	<b>SNOW &amp; ICE CONTROL</b>					
	100-Personal Services - Full Time	112,905	82,450	68,468	75,000	0
	101-Personal Services - Part Time	0	0	0	0	0
	103-Over Time	0	0	0	0	0
	300-Contracted Services	42,984	73,000	99,420	99,420	75,000
	305-Outside Labor	3,310	0	0	2,210	0
	480-Miscellaneous	2,529	2,500	2,811	3,400	2,500
	<b>TOTAL SNOW AND ICE CONTROL</b>	<b>161,728</b>	<b>157,950</b>	<b>170,699</b>	<b>180,030</b>	<b>77,500</b>
	<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>1,611,781</b>	<b>1,791,640</b>	<b>1,234,860</b>	<b>1,785,272</b>	<b>1,889,731</b>



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
GENERAL FUND  
TRANSFERS OUT**

**FUND NO. 01**

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
492	<b>INTERFUND OPERATING TRANSFERS</b>					
	060 - Police	626,506	682,133	463,445	682,133	729,757
	062 - Def Contribution Pension	19,159	44,540	54,024	75,000	72,911
	065 - Non-Uniformed	234,095	351,158	0	278,702	272,447
	<b>SUB TOTALS</b>	879,760	1,077,831	517,469	1,035,835	1,075,115
	<b>TOTAL EXPENDITURES</b>	879,760	1,077,831	517,469	1,035,835	1,075,115
492	<b>TRANSFERS</b>					
	003 - Fire Protection	0	0	0	0	0
	004 - Hydrants	0	0	0	62,000	0
	011 - Traffic Impact	0	0	0	189,418	0
	015 - Golf	0	0	0	735,582	165,000
	019 - Special Projects	0	0	0	0	0
	020 - Debt Service	0	0	0	120,679	0
	035 - Liquid Fuels	0	0	0	0	0
	030 - Capital Reserve	0	450,000	0	2,205,935	235,619
	040 - 9-11 Memorial Fund	0	0	0	67,500	0
	050 - Ambulance/Rescue Squad	125,000	50,000	0	50,000	0
	091 - Unemployment Fund	0	0	0	35,065	0
	<b>TOTAL</b>	125,000	500,000	0	3,466,179	400,619

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
STREET LIGHT FUND  
REVENUES**

FUND NO. 02

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	(8,644)	7,348	14,564	14,564	31,381
341	INTEREST EARNINGS 000-Interest Earnings	42	0	57	0	0
383	LIGHT ASSESSMENTS 300-Current Assessment 301-Delinquent Assessment	66,962 176	65,000 0	67,351 400	67,351 400	65,000 250
		67,138	65,000	67,750	67,751	65,250
	<b>TOTAL REVENUES</b>	67,180	65,000	67,808	67,751	65,250
	<b>TOTAL FUNDS AVAILABLE</b>	58,536	72,348	82,371	82,315	96,631

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
STREET LIGHT FUND  
EXPENDITURES**

FUND NO. 02

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
434	<b>STREET LIGHTING</b>					
	361-Electricity	32,744	35,000	24,769	35,000	35,000
	374-Repairs & Maintenance	9,983	14,000	7,057	15,000	15,000
	<b>DEPARTMENT TOTAL</b>	<b>42,727</b>	<b>49,000</b>	<b>31,827</b>	<b>50,000</b>	<b>50,000</b>
492	<b>TRANSFERS</b>					
	001-Transfer to General Fund	1,245	1,245	1,038	934	0
	<b>TOTAL EXPENDITURES</b>	<b>43,972</b>	<b>50,245</b>	<b>32,864</b>	<b>50,934</b>	<b>50,000</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>23,208</b>	<b>14,755</b>	<b>34,944</b>	<b>16,817</b>	<b>15,250</b>
	<b>ENDING FUND BALANCE</b>	<b>14,564</b>	<b>22,103</b>	<b>49,507</b>	<b>31,381</b>	<b>46,631</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
FIRE PROTECTION FUND  
REVENUES**

FUND NO. 03

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	I/I FUND BALANCE	87,213	53,469	59,643	59,643	40,018
	<b>REVENUES:</b>					
301	<b>REAL ESTATE TAXES</b>	.90 Mills				.90 mills
	100-Current Levy	463,355	465,000	462,284	466,000	472,472
	200-Delinquent	4,622	4,500	4,481	4,190	4,000
	600-Interim-Current	1,378	1,500	1,153	1,008	1,200
	601-Interim-Delinquent	625	500	151	151	150
	<b>DEPARTMENT TOTALS</b>	469,981	471,500	468,070	471,349	477,822
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	459	300	0	0	0
355	<b>STATE SHARED REVS.</b>					
	130-For. Fire Ins. Prem. Tax	294,336	327,000	268,866	268,866	300,000
362	<b>FIRE INSPECTION FEE</b>					
	201-Special Fire Protection Fees	25,450	28,000	25,300	26,000	28,000
392	<b>INTERFUND TRANSFERS</b>					
	001-Transfer From General Fund	0	500,000	0	0	0
	017-Transfer From 2016 Bond Fund	0	0	572,235	572,235	0
	<b>DEPARTMENT TOTAL</b>	0	500,000	572,235	572,235	0
395	<b>REBATES FROM PRIOR YEAR</b>					
	002 -Workmens Compensation	562	200	562	492	200
	<b>TOTAL REVENUES</b>	790,788	1,327,000	1,335,033	1,338,942	806,022
	<b>TOTAL FUNDS AVAILABLE</b>	878,001	1,380,469	1,394,676	1,398,585	846,040



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
FIRE PROTECTION FUND  
EXPENDITURES**

FUND NO. 03

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
411	<b>FIRE PROTECTION</b>					
	100-Personal Services	19,363	22,170	16,020	20,000	22,000
	161-FICA Employers Share	1,599	1,696	1,311	1,530	1,683
	210-Office/Administration	95	100	0	0	100
	300-Contracted Services	14,400	14,400	12,000	14,400	14,400
	354-Worker's Comp Ins.	3,904	3,940	4,006	3,940	63,523
	530-Contr.-Yardley-Makefield	350,000	355,000	355,000	355,000	355,000
	533-Y-M Relief Assn.	285,505	326,000	260,800	260,800	290,000
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	8,830	10,000	8,066	8,066	10,000
	<b>DEPARTMENT TOTAL</b>	<b>689,696</b>	<b>739,306</b>	<b>663,203</b>	<b>669,736</b>	<b>762,706</b>
480	<b>MISCELLANEOUS EXPENDITURES</b>					
	700-Capital Purchases	0	500,000	572,235	572,235	0
492	<b>INTERFUND OPERATING TRANSFERS</b>					
	001-General Fund	28,956	28,960	24,130	16,891	0
	020-Debt Service Fund	99,705	99,705	83,088	99,705	49,114
	<b>DEPARTMENT TOTAL</b>	<b>128,661</b>	<b>128,665</b>	<b>107,218</b>	<b>116,596</b>	<b>49,114</b>
	<b>TOTAL EXPENDITURES</b>	<b>818,357</b>	<b>1,367,971</b>	<b>1,342,655</b>	<b>1,358,567</b>	<b>811,820</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(27,570)</b>	<b>(40,971)</b>	<b>(7,623)</b>	<b>(19,625)</b>	<b>(5,798)</b>
	<b>ENDING FUND BALANCE</b>	<b>59,643</b>	<b>12,498</b>	<b>52,021</b>	<b>40,018</b>	<b>34,220</b>

LOWER MAKEFIELD TOWNSHIP  
2019 ANNUAL OPERATING BUDGET  
HYDRANT FUND  
REVENUES

FUND NO. 04

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	(64,153)	(53,883)	(63,753)	(63,753)	94
	<b>REVENUES:</b>					
301	<b>REAL ESTATE TAXES</b>	.33 Mills				.33 Mills
	100-Current Levy	160,608	170,000	160,325	164,500	173,240
	200-Delinquent	1,696	2,000	1,671	1,800	1,500
	600-Interim-Current	514	500	417	417	250
	601-Interim-Delinquent	233	200	56	56	200
	<b>DEPARTMENT TOTALS</b>	163,050	172,700	162,469	166,773	175,190
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	0	0	10	0	0
392	<b>INTERFUND TRANSFERS</b>					
	001-Transfer From General Fund	0	0	0	62,000	0
	<b>TOTAL REVENUES</b>	163,050	172,700	162,480	228,773	175,190
	<b>TOTAL FUNDS AVAILABLE</b>	98,898	118,817	98,726	165,020	175,284

**LOWER MAKEFIELD TOWNSHIP  
2019 ANNUAL OPERATING BUDGET  
HYDRANT FUND  
EXPENDITURES**

FUND NO. 04

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
449	<b>HYDRANT SERVICES</b>					
	100-Personal Services	0	0	0	0	0
	366-PA American Water Fees	150,260	153,000	111,025	152,000	154,000
	367-Morrisville Water Fees	7,375	7,400	8,850	10,000	10,000
	<b>DEPARTMENT TOTAL</b>	157,635	160,400	119,875	162,000	164,000
492	<b>TRANSFERS</b>					
	001-General Fund	5,016	5,014	4,180	2,926	0
	<b>TOTAL EXPENDITURES</b>	162,651	165,414	124,055	164,926	164,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	399	7,286	38,425	63,847	11,190
	<b>ENDING FUND BALANCE</b>	(63,753)	(46,597)	(25,329)	94	11,284

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
PARK & RECREATION REVENUES  
REVENUES**

FUND NO. 05

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	(368,040)	(124,942)	(139,001)	(139,001)	1,321
301	REAL ESTATE TAXES	2.08 Mills	2.43 Mills			2.67 mills
	100 - Current Levy	1,070,819	1,236,000	1,248,167	1,265,000	1,401,666
	200 - Delinquent	6,590	6,000	6,380	6,500	5,500
	600 - Interim - Current	3,216	2,200	3,141	3,141	2,180
	601 - Interim - Delinquent	988	750	353	400	750
	<b>DEPARTMENT TOTALS</b>	<b>1,081,613</b>	<b>1,244,950</b>	<b>1,258,041</b>	<b>1,275,041</b>	<b>1,410,096</b>
341	INTEREST EARNINGS	1	150	467	350	0
342	RENTS & ROYALTIES					
	216 - Rent - 5 Mile Woods	11,625	17,500	7,250	10,150	17,500
	300 - Rent - Community Center	0	0	5,284	5,400	5,000
	450 - Equipment Rental	44,980	49,000	28,033	49,000	49,000
	<b>DEPARTMENT TOTALS</b>	<b>56,605</b>	<b>66,500</b>	<b>40,567</b>	<b>64,550</b>	<b>71,500</b>
357	LOCAL GOV'T. GRANTS					
	100 - DCNR Memorial Park	0	0	0	0	250,000
367	PARKS & RECREATION					
	100 - Program Fees - Athletics	114,197	116,700	75,668	119,000	116,700
	101 - Program Fees-5 Mile Woods	0	0	0	0	0
	105 - Program Fees-Dog Park	0	0	12,160	12,500	11,000
	110 - Program Fees-Instruction	0	0	31,723	33,000	35,000
	200 - Sales	4,511	6,000	5,486	5,486	5,000
	201 - Summer Camp Revenue	0	0	0	0	44,938
	<b>DEPARTMENT TOTALS</b>	<b>118,708</b>	<b>122,700</b>	<b>125,037</b>	<b>169,986</b>	<b>212,638</b>
380	MISC. REVENUES					
	000 - Misc. Revenues	43,445	35,000	28,109	28,800	30,000
	001 - Celebration Day Revenue	1,500	5,000	10,935	10,935	10,000
	002 - Memorial Bench Revenue	0	0	6,702	6,702	0
	003 - Overtime Reimbursement	0	0	0	0	5,341
	005 - Light Cost Recovery	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>44,945</b>	<b>40,000</b>	<b>45,746</b>	<b>46,437</b>	<b>45,341</b>
392	INTERFUND TRANSFERS					
	006 - Transfer From Park & Rec FIL	0	0	0	0	0
	017 - Transfer From 2016 Bond Fund	125,000	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	1,350	900	1,244	1,244	900
	002 - Workmens Compensation	2,901	1,200	2,905	2,905	1,200
	021 - Casualty Insurance Rebate	104	60	95	95	60
	022 - Workmens Comp Rebate	468	200	468	468	200
	<b>DEPARTMENT TOTALS</b>	<b>4,822</b>	<b>2,360</b>	<b>4,712</b>	<b>4,712</b>	<b>2,360</b>
	<b>TOTAL REVENUES</b>	<b>1,431,694</b>	<b>1,476,660</b>	<b>1,474,571</b>	<b>1,561,076</b>	<b>1,991,935</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>1,063,654</b>	<b>1,351,718</b>	<b>1,335,570</b>	<b>1,422,075</b>	<b>1,993,255</b>



**Township of Lower Makefield  
2019 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
451	<b>PARKS &amp; RECREATION</b>					
	100 - Personal Services	333,868	262,750	319,346	383,000	338,466
	102 - Summer Camp Staff	0	0	0	0	23,520
	103 - Over Time	0	0	0	0	15,141
	105 - Reimbursable Overtime					7,310
	150 - Benefits	131,069	100,000	111,674	142,610	14,000
	151 - Longevity	0	0	0	0	6,506
	153 - Deferred Comp Match	6,893	4,000	6,208	6,277	7,000
	156 - Healthcare	0	0	0	0	85,702
	161 - Fica Employer's Share	26,956	24,876	27,424	29,300	29,348
	191 - Uniform Allowance	3,356	2,550	1,922	2,550	2,600
	200 - Parts & Supplies	21,393	25,500	29,464	30,000	30,000
	210 - Office/Administration	5,306	5,650	6,733	8,500	15,000
	232 - Diesel & Gasoline Fuel	9,408	8,000	11,730	12,600	12,000
	247 - Programs & Events	44,941	45,250	58,252	59,000	60,000
	248 - Discount Tickets	4,191	5,000	5,656	6,000	4,600
	249 - Summer Camp Expenses	0	0	0	0	15,000
	260 - Minor Equipment	5,231	9,500	7,316	9,000	9,500
	300 - Contracted Services	45,814	46,800	51,514	50,000	33,142
	306 - Program Instructors			0	0	26,250
	313 - Engineering Fees	14,964	160,000	16,523	43,000	55,000
	314 - Legal Fees	4,319	40,000	377	2,000	5,000
	317 - Education/Training	170	1,500	1,597	2,000	4,000
	352 - Casualty Insurance	3,757	3,600	4,046	3,600	3,667
	354 - Worker's Comp. Insurance	20,169	20,000	20,695	20,695	15,880
	360 - Utilities	17,930	17,400	14,015	17,500	17,500
	374 - Repairs & Maintenance	34,626	20,250	32,493	35,500	37,500
	540 - Contributions & Grants	11,152	11,200	0	0	0
	600 - Capital Construction	25,365	39,000	3,524	7,000	533,162
	700 - Capital Purchases	0	0	5,386	5,386	11,500
	<b>DEPARTMENT TOTALS</b>	<b>770,879</b>	<b>852,826</b>	<b>735,894</b>	<b>875,518</b>	<b>1,418,294</b>
452	<b>MEMORIAL PARK</b>					
	200 - Parts & Supplies	10,267	7,160	3,260	4,500	7,000
	300 - Contracted Services	1,301	14,850	1,809	3,500	9,388
	360 - Utilities	2,252	2,925	1,966	2,600	3,000
	374 - Repairs & Maintenance	0	300	0	0	300
	<b>DEPARTMENT TOTAL</b>	<b>13,821</b>	<b>25,235</b>	<b>7,035</b>	<b>10,600</b>	<b>19,688</b>
454	<b>MACCLESFIELD PARK</b>					
	200 - Parts & Supplies	11,680	15,400	5,687	8,000	10,000
	260 - Minor Equipment	0	7,150	2,210	3,500	5,000
	300 - Contracted Services	18,614	23,650	23,193	28,000	14,416
	360 - Utilities	55,701	40,000	32,225	44,500	44,500
	374 - Repairs & Maintenance	2,629	4,400	46	500	2,500
	<b>DEPARTMENT TOTALS</b>	<b>88,625</b>	<b>90,600</b>	<b>63,360</b>	<b>84,500</b>	<b>76,416</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>873,324</b>	<b>968,661</b>	<b>806,290</b>	<b>970,618</b>	<b>1,514,398</b>



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
455	<b>Softball Complex- Fred Allan</b>					
	200 - Parts & Supplies	3,821	5,200	3,495	4,000	5,000
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	1,882	3,500	3,401	3,500	2,000
	360 - Utilities	3,495	3,200	3,994	4,200	0
	374 - Repairs & Maintenance	0	475	0	0	1,500
	<b>DEPARTMENT TOTALS</b>	<b>9,198</b>	<b>12,375</b>	<b>10,890</b>	<b>11,700</b>	<b>8,500</b>
456	<b>DOG PARK</b>					
	200 - Parts & Supplies	0	1,100	4,144	4,500	1,000
	210 - Office/Administration	0	4,800	1,268	2,000	0
	260 - Minor Equipment	2,998	3,000	746	2,000	2,000
	300 - Contracted Services	5,022	2,000	9,839	10,000	8,352
	313 - Engineering	0	1,000	0	0	0
	360 - Utilities	151	2,100	2,607	3,000	2,800
	374 - Repairs & Maintenance	0	400	0	0	500
	<b>DEPARTMENT TOTALS</b>	<b>8,171</b>	<b>14,400</b>	<b>18,604</b>	<b>21,500</b>	<b>14,652</b>
457	<b>SAMOST</b>					
	300 - Contracted Services	0	0	0	0	0
458	<b>SNIPES</b>					
	200 - Parts & Supplies	0	500	0	0	0
	210 - Office/Administration	0	100	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	0	3,000	2,050	14,000	0
	360 - Utilities	0	1,000	0	0	0
	374 - Repairs & Maintenance	0	1,000	0	0	0
	600 - Capital Construction	0	3,500	0	0	0
	700 - Capital Purchase	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>0</b>	<b>9,100</b>	<b>2,050</b>	<b>14,000</b>	<b>0</b>
459	<b>COMMUNITY CENTER</b>					
	200 - Parts & Supplies	9,404	7,500	10,074	11,000	11,500
	210 - Office/Administration	75	1,200	4,278	4,800	0
	260 - Minor Equipment	3,372	35,300	13,097	25,000	2,000
	300 - Contracted Services	0	26,800	36,704	38,000	19,112
	313 - Engineering	0	0	0	0	0
	314 - Legal	0	5,000	0	0	0
	360 - Utilities	3,246	10,000	15,952	20,000	20,000
	374 - Repairs & Maintenance	1,171	3,000	0	0	0
	600 - Capital Construction	0	10,000	7,284	10,000	0
	700 - Capital Purchase	0	14,000	9,265	10,000	3,500
	<b>DEPARTMENT TOTALS</b>	<b>17,267</b>	<b>112,800</b>	<b>96,653</b>	<b>118,800</b>	<b>56,112</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>34,636</b>	<b>148,675</b>	<b>128,197</b>	<b>166,000</b>	<b>79,264</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

**FUND NO. 05**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 YTD - 10/31/18</b>	<b>2018 PROJECTED</b>	<b>2019 BUDGET</b>
469	<b>5 MILE WOODS</b>					
	100 - Personal Services	10,448	20,000	5,938	11,000	15,000
	161 - FICA Employer's Share	796	1,000	454	842	1,148
	200 - Parts & Supplies	1,986	400	1,187	1,800	2,000
	210 - Office/Administration	0	200	0	0	0
	247 - Programs & Events	0	450	150	150	0
	260 - Minor Equipment	0	500	0	0	0
	300 - Contracted Services	5,361	6,400	781	3,500	5,000
	317 - Education/Training	0	0	0	0	0
	321 - Telephone	710	629	582	700	700
	352 - Casualty Insurance	287	300	309	300	280
	354 - Workers' Comp Insurance	3,253	3,200	3,338	3,338	3,200
	360 - Utilities	3,772	6,100	2,377	4,000	5,000
	374 - Repairs & Maintenance	415	3,000	0	750	3,000
	<b>DEPARTMENT TOTALS</b>	<b>27,026</b>	<b>42,179</b>	<b>15,115</b>	<b>26,380</b>	<b>35,328</b>
492	<b>INTERFUND OPERATING TRANSFER</b>					
	001 - General Fund	30,912	31,000	25,760	31,000	
	019 - Special Projects	0	0	0		120,000
	020 - Debt Service	173,757	173,757	144,798	173,757	173,757
	030 - Capital Reserve	0	0	0	0	0
	065 - NonUniform Pension	63,000	53,000	0	53,000	40,850
	<b>DEPARTMENT TOTALS</b>	<b>267,669</b>	<b>257,757</b>	<b>170,558</b>	<b>257,757</b>	<b>334,607</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>294,695</b>	<b>299,936</b>	<b>185,673</b>	<b>284,137</b>	<b>369,935</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,202,655</b>	<b>1,417,272</b>	<b>1,120,160</b>	<b>1,420,755</b>	<b>1,963,597</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>229,039</b>	<b>59,388</b>	<b>354,411</b>	<b>140,322</b>	<b>28,338</b>
	<b>ENDING FUND BALANCE</b>	<b>(139,001)</b>	<b>(65,554)</b>	<b>215,410</b>	<b>1,321</b>	<b>29,659</b>

TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
PARK AND RECREATION FEE IN LIEU  
REVENUES

FUND NO. 06

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	55,202	18,877	56,862	56,862	13,247
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000-Interest Earnings	111	50	40	50	0
387	CONTRIBUTIONS 060 - Developers	30,954	80,000	23,928	23,928	0
392	TRANSFER FROM BOND FUND 017-Transfer from Bond Fund	9,500	0	0	0	0
	<b>TOTAL REVENUES</b>	40,565	80,050	23,968	23,978	0
	<b>TOTAL FUNDS AVAILABLE</b>	95,766	98,927	80,830	80,840	13,247

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
PARK AND RECREATION FEE IN LIEU  
FUND - EXPENDITURES**

FUND NO. 06

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
452	<b>PARK &amp; REC FEE IN LIEU</b>					
	310 - Professional Services	21,404	15,000	0	0	0
	<b>DEPARTMENT TOTAL</b>	21,404	15,000	0	0	0
480	<b>MISCELLANEOUS EXPENSE</b>					
	700 - Capital Purchase	17,500	77,500	67,593	67,593	0
	<b>DEPARTMENT TOTALS</b>	17,500	77,500	67,593	67,593	0
492	<b>INTERFUND OPERATING TRANSFERS OUT</b>					
	005 - Parks and Recreation	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	38,904	92,500	67,593	67,593	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	1,661	(12,450)	(43,625)	(43,615)	0
	<b>ENDING FUND BALANCE</b>	56,862	6,427	13,238	13,247	13,247



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
LIBRARY FUND  
REVENUES**

FUND NO. 07

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	10	11	11	11	11
341	INTEREST EARNINGS 000-Interest Earnings	1	0	0	0	0
	<b>TOTAL REVENUES</b>	1	0	0	0	0
	<b>TOTAL FUNDS AVAILABLE</b>	11	11	11	11	11

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
LIBRARY FUND  
EXPENDITURES**

FUND NO. 07

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
456	<b>FACILITY IMPROVEMENTS</b> 610 - General Construction Contracts	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	1	0	0	0	0
	<b>ENDING FUND BALANCE</b>	11	11	11	11	11

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
SEWER FUND  
REVENUES**

FUND NO. 08

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
289	1/1 CASH BALANCE***	710,145	(152,981)	2,682,551	2,682,551	27,751
	<b>INTEREST EARNINGS</b>					
341	000-Interest Earnings	3,601	4,000	2,532	2,500	2,500
364	<b>SEWERAGE CHARGES</b>					
	110-Connection Fees From	123,732	80,000	82,488	85,000	100,000
	120-Residential Use Charges	(504)	0	0	0	0
	121-Commercial Use Charges	0	0	0	0	0
	122-Penalties	0	0	0	0	0
	123-Certification Fees	1,700	9,000	580	750	1,000
	124-Heacock Reimbursement	0	0	0	0	0
	130-Sewer Use Charges	5,746,798	6,438,000	4,815,032	6,450,000	7,647,500
	<b>DEPARTMENT TOTALS</b>	<b>5,871,726</b>	<b>6,527,000</b>	<b>4,898,100</b>	<b>6,535,750</b>	<b>7,748,500</b>
392	<b>INTERFUND TRANSFER IN</b>					
	018-From Capital Projects - Sewer	1,822,742	0	0	0	0
395	<b>REBATE FROM PRIOR YEAR</b>					
	001-Casualty Insurance	17,318	17,000	15,958	17,000	17,000
	002-Workmens Compensation	2,808	3,000	2,812	3,000	3,000
	<b>DEPARTMENT TOTALS</b>	<b>20,126</b>	<b>20,000</b>	<b>18,770</b>	<b>20,000</b>	<b>20,000</b>
	<b>TOTAL REVENUES</b>	<b>7,718,194</b>	<b>6,551,000</b>	<b>4,919,402</b>	<b>6,558,250</b>	<b>7,771,000</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>8,428,340</b>	<b>6,398,019</b>	<b>7,601,953</b>	<b>9,240,801</b>	<b>7,798,751</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
SEWER FUND  
EXPENDITURES**

FUND NO. 08

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
429	<b>OPERATING EXPENSES</b>					
	100-Personal Services	276,595	288,124	258,724	288,124	258,578
	103-Overtime	0	0	0	0	16,000
	150-Benefits	13,473	12,000	8,247	12,000	12,000
	151-Longevity	0		0	0	5,028
	153-Deferred Comp. Match	4,200	4,000	3,955	4,200	4,200
	156-Health care	107,657	110,000	89,720	109,572	85,720
	160-FICA	22,057	26,000	20,247	22,041	21,390
	191-Uniforms	0	0	0	0	975
	210-Office/Administration	5,508	8,000	1,107	3,600	5,000
	227-Fuels and Chemicals	0	5,000	74	500	500
	232-Diesel & Gasoline Fuel	8,209	10,000	8,886	12,000	12,500
	251-Vehicle Parts & Supplies	8,127	5,000	953	1,500	5,000
	260-Minor Equipment	3,165	4,000	876	1,500	4,000
	300-Contracted Services	68,571	120,000	115,790	143,500	118,500
	307-Water Consumption Data	6,956	7,800	5,719	7,500	7,800
	311-Audit Fees	26,150	22,000	22,225	22,225	6,000
	313-Engineering Fees	96,332	75,000	43,823	85,000	150,000
	314-Legal Fees	8,186	15,000	1,100	10,000	15,000
	317-Training	0	0	0	0	1,000
	318-Transmission Fees	4,099,841	4,641,000	4,058,113	4,960,745	5,100,000
	321-Telephone	4,720	12,000	1,721	5,000	5,000
	352-Casualty Insurance	48,169	50,000	51,871	51,871	47,013
	354-Worker's Compensation Insurance	19,519	19,000	20,028	20,028	18,000
	361-Electricity	78,022	85,000	67,520	75,000	80,000
	364-Water & Sewer	3,388	3,600	2,881	3,500	3,600
	375-R&M-Meters/General	1,580	19,000	6,494	15,000	18,000
	376-R&M-Manholes/Mains	145,667	80,000	89,062	100,000	80,000
	377-R&M-Pump Stations	49,108	60,000	71,785	83,500	65,000
	378-R&M-Joint Use Y.B.	747	60,000	35,109	55,000	60,000
	379-R&M-Computers	2,160	3,500	2,137	3,000	3,500
	392-Software Maintenance	0	0	0	0	0
	410-Fines and Penalties	3,458	0	0	0	0
	480-Miscellaneous	890	3,000	2,990	3,000	3,000
	490-Sewer Auth. Admin & Capital Fun	200	3,100	200	1,000	2,000
	800-Depreciation Expense	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>5,112,656</b>	<b>5,751,124</b>	<b>4,991,357</b>	<b>6,099,906</b>	<b>6,214,304</b>
471	<b>DEBT PRINCIPAL</b>					
	003-Principal - GOB 2011/2016	0	340,000	340,000	340,000	415,000
	004-Principal 2016 (New Money)	0	308,000	308,000	308,000	313,500
	<b>DEPARTMENT TOTALS</b>	<b>0</b>	<b>648,000</b>	<b>648,000</b>	<b>648,000</b>	<b>728,500</b>
472	<b>DEBT INTEREST</b>					
	002-Amorization Expense	(66,454)	0	0	0	0
	003-GOB 2011/2016	173,093	208,550	208,550	208,550	198,925
	004-Interest 2016 (New Money)	201,195	240,594	240,594	240,594	232,812
	<b>DEPARTMENT TOTALS</b>	<b>307,834</b>	<b>449,144</b>	<b>449,144</b>	<b>449,144</b>	<b>431,737</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>5,420,490</b>	<b>6,848,268</b>	<b>6,088,501</b>	<b>7,197,050</b>	<b>7,374,541</b>



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
SEWER FUND  
EXPENDITURES**

FUND NO. 08

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
483	<b>PENSION FUND EXPENDITURES</b>					
	000-Unfunded Pension Expenses	9,303	0	0	0	0
492	<b>TRANSFERS</b>					
	001-General Fund	249,996	250,000	208,330	250,000	250,000
	017-Bond Fund	0	0	0	0	0
	065-NonUniform Pension	66,000	66,000	0	66,000	66,000
	<b>DEPARTMENT TOTALS</b>	<b>315,996</b>	<b>316,000</b>	<b>208,330</b>	<b>316,000</b>	<b>316,000</b>
499	<b>CAPITAL RESERVE</b>	0	0	0	1,700,000	0
	<b>TOTAL EXPENSES</b>	<b>5,745,789</b>	<b>7,164,268</b>	<b>6,296,831</b>	<b>9,213,050</b>	<b>7,690,541</b>
	<b>NET INCOME (LOSS)</b>	<b>1,972,406</b>	<b>(613,268)</b>	<b>(1,377,429)</b>	<b>(2,654,800)</b>	<b>80,459</b>
	<b>12/31 CASH BALANCE***</b>	<b>2,682,551</b>	<b>(766,249)</b>	<b>1,305,122</b>	<b>27,751</b>	<b>108,210</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
COMMUNITY POOL  
REVENUES**

FUND NO. 09

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
289	1/1 CASH BALANCE**	281,785	307,209	279,161	279,161	52,330
	<b>REVENUES:</b>					
341	INTEREST EARNINGS 000 - Interest Earnings	1,103	0	657	600	100
367	COMMUNITY POOL 100 - Membership Fees 200 - Miscellaneous Sales	854,560 133,869	855,000 134,000	822,220 117,459	822,220 117,459	918,000 117,500
	<b>DEPARTMENT TOTALS</b>	988,429	989,000	939,679	939,679	1,035,500
380	MISCELLANEOUS REVENUES 000 - Miscellaneous Revenues	519	0	282	58	0
395	REBATE FROM PRIOR YEAR 001 - Casulty Insurance 002 - Workmens Compensation	4,543 5,614	4,100 1,400	4,186 5,622	4,100 4,916	4,100 1,400
		10,157	5,500	9,808	9,016	5,500
	<b>TOTAL REVENUES</b>	1,000,208	994,500	950,425	949,353	1,041,100
	<b>TOTAL FUNDS AVAILABLE</b>	1,281,993	1,301,709	1,229,586	1,228,514	1,093,430

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
COMMUNITY POOL  
EXPENDITURES**

FUND NO. 09

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
452	<b>COMMUNITY POOL</b>					
	100 - Personel Services	467,805	429,500	419,174	445,000	461,154
	103 - Over Time	0	0	0	0	15,000
	150 - Benefits	1,039	1,000	960	1,160	1,200
	153 - Deferred Comp match	1,280	1,000	2,450	2,700	2,800
	156 - Hospitalization	25,736	45,000	23,202	28,253	64,476
	161 - FICA Employer's Share	36,234	35,000	32,681	37,000	36,426
	210 - Office/Administration	24,119	28,850	36,614	37,000	34,000
	222 - Chemicals	39,809	37,500	42,053	42,053	38,000
	249 - Other Exp. @ Pool	29,134	31,300	30,797	30,797	30,000
	260 - Minor Equipment	11,742	40,850	34,307	34,307	36,000
	300 - Contracted Services	4,425	15,000	10,712	11,500	67,395
	310 - Administrative Fees	1,441	500	0	0	0
	318 - Professional Services	0	6,000	0	2,500	0
	352 - Casualty Insurance	12,634	12,000	13,607	12,000	12,000
	354 - Workers' Comp. Insurance	39,037	38,000	40,056	40,056	31,761
	360 - Utilities	92,615	80,100	89,924	92,000	85,000
	373 - Maint/Repairs/Facility	70,653	87,900	93,848	93,848	70,000
	376 - Maintenance/Grounds	4,423	5,600	1,435	2,500	3,500
	600 - Capital Construction	0	60,000	0	0	0
	700 - Capital Purchases	0	0	0	0	0
	800 - Depreciation Expense	90,194	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>952,320</b>	<b>955,100</b>	<b>871,821</b>	<b>912,674</b>	<b>988,712</b>
492	<b>INTERFUND OPERATING TRANSFERS</b>					
	001 - General Fund	28,512	28,510	23,760	28,510	0
	031 - Pool Capital Reserve	0	200,000	0	200,000	90,000
	065 - NonUniform Pension	22,000	35,000	0	35,000	13,617
	<b>TRANSFERS TOTAL</b>	<b>50,512</b>	<b>263,510</b>	<b>23,760</b>	<b>263,510</b>	<b>103,617</b>
	<b>TOTAL EXPENSES</b>	<b>1,002,832</b>	<b>1,218,610</b>	<b>895,581</b>	<b>1,176,184</b>	<b>1,092,329</b>
	<b>12/31 CASH BALANCE</b>	<b>279,161</b>	<b>83,099</b>	<b>334,005</b>	<b>52,330</b>	<b>1,101</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
TRAFFIC IMPACT FUND  
REVENUES**

FUND NO. 11

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	377,623	278,072	233,923	233,923	148,935
341	INTEREST EARNINGS 000 - Interest Earnings	310	450	10	12	10
387	CONTRIBUTIONS 519 - Dev. Contr. Service Area 2	0	0	0	0	0
392	INTERFUND TRANSFERS IN 001 - Transfers From General Fund	0	0	0	189,418	0
	<b>TOTAL REVENUES</b>	310	450	10	189,430	10
	<b>TOTAL FUNDS AVAILABLE</b>	377,933	278,522	233,933	423,353	148,945



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
TRAFFIC IMPACT FUND  
EXPENDITURES**

FUND NO. 11

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
439	<b>HIGHWAY CONSTRUCTION</b>					
	313 - Engineering Fees	144,010	130,000	79,765	85,000	55,000
	600 - Traffic Projects			0		
	<b>DEPARTMENT TOTAL</b>	144,010	130,000	79,765	85,000	55,000
492	<b>INTERFUND TRANSFERS OUT</b>					
	015 - Transfers To Golf	0	0	0	189,418	0
	<b>TOTAL EXPENDITURES</b>	144,010	130,000	79,765	274,418	55,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(143,700)	(129,550)	(79,756)	(84,988)	(54,990)
	<b>ENDING FUND BALANCE</b>	233,923	148,522	154,168	148,935	93,945

**LOWER MAKEFIELD TOWNSHIP  
2019 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
REVENUES**

ND NO. 15

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
100	1/1 CASH BALANCE	(85,744)	433,326	(361,715)	(361,715)	1,587
	<b>REVENUES:</b>					
341	INTEREST EARNINGS					
	000-Interest Earnings	0	0	0	0	0
367	GOLF PARTICIPATION FEES					
	100-Greens Fees	1,275,379	1,406,275	984,274	1,142,758	1,503,300
	110-Practice Range Revenue	171,592	170,300	118,679	133,799	170,300
	120-Cart Revenue	497,852	513,060	330,715	396,116	526,122
	130-Clothing	44,512	41,650	38,621	45,500	41,650
	131-Accessories	0	12,800	3,867	6,250	12,800
	132-Balls/Gloves	0	40,800	10,257	13,550	40,800
	133-Clubs	0	32,950	4,658	7,750	32,950
	134-Bags/Other Merchandise	113,855	41,850	51,311	75,725	41,850
	135-Lessons - Junior Camp	58,633	52,800	42,305	41,500	12,800
	136-Club Rental	0	0	1,177	408	0
	138-Handicap Fee	17,485	17,000	15,620	16,250	17,000
	139-Other Revenue	13,036	12,300	13,252	13,252	12,300
	140-Food	191,297	220,000	140,971	195,000	210,000
	141-Beverage	54,853	59,000	25,276	45,500	56,000
	142-Beer	137,097	170,000	113,101	142,000	145,000
	143-Liquor	54,545	55,000	38,817	52,000	55,000
	144-Wine	14,313	16,000	10,475	14,000	14,500
	145-Tabacco	0	0	764	0	0
	147-Other Revenue	80,263	0	40,721	65,000	82,000
	150-Food Sales - Banquet	148,132	220,000	107,629	135,500	132,000
	151-Beverage Sales - Banquet	2,724	17,000	469	2,500	3,000
	152-Beer Sales - Banquet	2,841	20,000	4,897	10,650	12,500
	153-Liquor Sales - Banquet	29,652	21,000	11,381	11,381	9,000
	154-Wine Sales - Banquet	3,312	5,500	2,037	3,880	5,000
	192-Interest Income	1,105	0	797	1,061	1,000
	195-Other G & A Revenue	15,699	13,000	5,367	8,500	12,000
	<b>DEPARTMENT TOTALS</b>	<b>2,928,178</b>	<b>3,158,285</b>	<b>2,117,436</b>	<b>2,579,830</b>	<b>3,148,872</b>
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenue	0	0	0	0	0
391	REVENUES					
	000-Sale of Fixed Assets	0	0	2,000	2,000	0
392	INTERFUND TRANSFER					
	001-Transfer from General Fund	0	0	0	735,582	165,000
	011-Transfer from Traffic Impact	0	0	0	189,418	0
	016-Transfer from Golf Capital	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>925,000</b>	<b>165,000</b>
	<b>TOTAL REVENUES</b>	<b>2,928,178</b>	<b>3,158,285</b>	<b>2,119,436</b>	<b>3,506,830</b>	<b>3,313,872</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>2,842,434</b>	<b>3,591,611</b>	<b>1,757,721</b>	<b>3,145,115</b>	<b>3,315,459</b>

**LOWER MAKEFIELD TOWNSHIP  
2019 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
453	<b>GOLF COURSE</b>					
	800-Depreciation Expense	0	0	0	0	0
462	<b>COURSE &amp; GROUNDS</b>					
	100-Course & Grounds Salaried	86,828	169,259	92,330	112,312	90,570
	101-Course & Grounds Hourly	183,652	151,452	123,059	150,351	178,930
	150-Benefits	13,465	8,400	14,047	16,206	8,400
	161-FICA	31,299	24,524	23,991	20,094	20,617
	162-Unemployment Compensation Tax	0	29,826	0	0	25,064
	191-Laundry - Uniforms	7,457	1,725	1,548	1,512	1,725
	200-Supplies	6,103	8,000	14,940	15,818	6,500
	222-Chemicals	61,517	70,000	48,564	57,550	62,500
	223-Fertilizer	28,437	28,000	23,219	31,117	29,000
	224-Seeds/Trees Expenses	545	2,500	532	2,000	2,000
	232-Gas/Oil	5,535	10,500	9,564	11,500	10,000
	260-Small Tools	2,170	1,200	2,010	2,115	1,200
	300-Outside Services	5,817	3,000	935	1,870	3,000
	317-Education & Training	755	1,100	690	1,100	1,100
	321-Telephone and fax	0	0	0	0	0
	322-Aquatic Weed Management	2,500	2,500	2,450	2,500	2,500
	323-Irrigation	5,645	7,750	8,566	8,750	8,750
	324-Port-O-Lets	703	864	613	864	864
	326-Sand/Top Dressing	6,617	5,600	3,208	5,600	5,600
	329-Course & Grounds Travel	956	2,200	694	1,194	2,200
	335-Tournament Expenses	1,124	0	549	549	0
	354-Worker's Compensation	9,203	8,700	3,315	5,761	8,700
	362-Utilities - Pump House	9,875	14,750	10,863	15,350	15,350
	363-Water	4,693	5,000	1,480	2,925	5,000
	364-Utilities - Maintenance Building	3,222	6,500	3,674	5,185	6,500
	370-Equipment Lease	70,811	70,800	11,965	70,800	70,800
	371-Equipment Rental	3,092	4,250	2,229	1,600	5,050
	373-Building Management	949	1,500	974	1,500	1,500
	374-Repairs & Maintenance	22,086	9,500	16,819	17,775	11,500
	376-Landscape Expenses	3,613	4,500	1,340	4,350	4,500
	420-Subscriptions	1,300	520	1,509	1,509	520
	480-Course & Grounds Miscellaneous	960	900	0	500	900
	481-Other Course & Ground Expenses	0	0	0	0	0
	700-Capital Purchases	0	42,500	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>580,927</b>	<b>697,820</b>	<b>425,676</b>	<b>570,257</b>	<b>590,840</b>
463	<b>PRACTICE RANGE</b>					
	200-Supplies	5,158	3,500	6,625	5,650	3,500
	201-Range Balls	18,915	17,500	18,815	18,815	17,500
	<b>DEPARTMENT TOTALS</b>	<b>24,073</b>	<b>21,000</b>	<b>25,440</b>	<b>24,465</b>	<b>21,000</b>



**LOWER MAKEFIELD TOWNSHIP  
2019 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

FUND NO. 15

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
464	<b>CARTS</b>					
	101-Carts - Hourly	98,239	73,078	59,985	68,704	73,078
	150-Benefits	0	0	0	0	0
	161-FICA	11,402	5,590	6,437	5,256	5,590
	162-Unemployment Compensation Tax	0	6,976	0	0	6,796
	200-Supplies	6,255	0	879	1,680	0
	260-Minor Equipment - Carts	0	700	512	700	700
	374-Repairs & Maintenance	175	1,500	135	750	1,500
	380-Cart Lease	81,531	81,600	61,783	81,600	81,600
	<b>DEPARTMENT TOTALS</b>	<b>197,602</b>	<b>169,444</b>	<b>129,730</b>	<b>158,690</b>	<b>169,264</b>
465	<b>PRO SHOP</b>					
	100-Pro Shop - Salaried	111,835	96,864	108,480	129,961	96,864
	101-Pro Shop - Hourly	58,069	30,323	61,829	62,793	30,323
	150-Benefits	1,711	3,600	2,920	4,010	4,800
	161-FICA	19,699	9,730	17,820	14,746	9,730
	162-Unemployment Compensation Tax	0	11,828	0	0	11,825
	180-Cost of Goods Sold - Merchandise	125,970	131,075	81,005	112,800	127,536
	191-Laundry - Uniforms	0	6,350	0	2,550	6,350
	199-Comission	0	2,900	0	0	2,900
	200-Supplies	2,711	1,000	1,248	1,850	1,000
	203-Score Cards	3,060	3,100	0	3,100	3,100
	206-Miscellaneous Supplies	276	1,000	200	500	1,000
	211-Handicap Expenses	11,043	10,500	8,544	9,044	10,500
	317-Education & Training	45	1,100	1,253	1,253	1,100
	335-Tournament Expense	0	1,200	0	1,200	1,200
	354-Worker's Compensation	5,652	6,300	2,900	3,767	6,300
	374-Repairs & Maintenance	0	1,750	0	850	1,750
	400-Over/Short	(298)	0	47	47	0
	419-Golf Club Rental Expense	0	0	0	0	0
	420-Dues and Subscriptions	1,937	3,675	3,838	3,838	3,675
	481-Other Pro Shop Expenses	5,095	3,000	3,335	3,335	3,000
	<b>DEPARTMENT TOTALS</b>	<b>346,805</b>	<b>325,295</b>	<b>293,420</b>	<b>355,644</b>	<b>322,953</b>
466	<b>FOOD &amp; BEVERAGE</b>					
	100-Food & Beverage - Salaried	98,074	97,491	63,139	96,316	97,026
	101-Food & Beverage - Hourly	188,256	176,545	134,079	187,500	176,545
	150-Benefits	2,912	5,760	2,225	3,820	5,760
	161-FICA	33,227	20,964	22,663	23,000	20,928
	162-Unemployment Compensation Tax	0	25,485	0	0	25,562
	180-Cost of Goods Sold - Food	135,645	160,800	94,898	144,005	129,960
	181-Cost of Goods Sold - Beverage	18,156	18,536	8,524	14,864	16,520
	182-Cost of Goods Sold - Beer	47,108	59,088	34,797	48,943	50,400
	183-Cost of Goods Sold - Liquor	21,299	20,043	13,678	19,576	21,120
	184-Cost of Goods Sold - Wine	6,844	5,334	5,663	9,172	5,460
	185-Cost of Goods Sold - Banquet	0	0	0	0	0
	191-Laundry - Uniforms	1,267	2,000	1,146	1,710	2,000
	192-Laundry - Linens	7,274	7,950	5,146	6,425	6,750
	200-Bar Supplies	485	800	0	250	800



**LOWER MAKEFIELD TOWNSHIP  
2019 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

FUND NO. 15

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
cont.	201-China/Glass/Silver	912	3,100	656	1,315	3,100
	202-Cleaning Supplies	1,770	3,000	486	1,844	3,000
	203-Dining Room Supplies	0	0	0	0	0
	204-Kitchen Supplies	8,844	5,850	4,017	5,775	5,850
	205-Paper Supplies	6,272	5,750	7,665	10,400	7,400
	206-Miscellaneous Supplies	654	2,000	191	287	2,000
	209-Flowers/Decorations	803	600	773	559	600
	215-Licenses & Permits	2,843	2,750	740	1,105	2,750
	225-Meals & Entertainment	245	2,400	0	750	4,250
	300-Outside Services	5,816	25,700	5,841	7,972	6,100
	317-Education & Training	1,102	600	50	200	600
	341-Printing/Reproduction	3,172	0	626	571	0
	354-Worker's Compensation	5,753	7,640	2,072	3,830	7,696
	371-Equipment Rental	21,111	6,500	3,257	3,739	6,500
	374-Repairs & Maintenance	11,713	8,000	9,419	11,500	11,600
	381-Other Food & Beverage Expenses	1,055	2,700	736	1,100	2,700
	400-Over/Short	(130)	0	(435)	0	0
	<b>DEPARTMENT TOTALS</b>	<b>632,480</b>	<b>677,386</b>	<b>422,053</b>	<b>606,528</b>	<b>622,977</b>
467	<b>Marketing</b>					
	340-Advertising	19,266	16,450	10,709	16,450	16,450
	345-Tournaments	18,088	7,500	9,783	9,941	10,500
	346-Cyber Golf	5,202	0	0	5,000	7,500
	347-Collateral	0	0	0	0	0
	350-Website	0	11,000	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>42,556</b>	<b>34,950</b>	<b>20,492</b>	<b>31,391</b>	<b>34,450</b>
468	<b>General &amp; Administrative</b>					
	100-General & Administrative - Salaries	140,327	120,810	109,863	138,395	125,073
	101-General & Administrative - Hourly	0	3,420	0	168	5,472
	150-Benefits	6,949	3,600	168	1,368	3,600
	161-FICA	14,463	9,242	11,078	10,600	9,987
	162-Unemployment Compensation Tax	0	2,779	0	0	2,992
	191-Laundry - Uniforms	2,085	0	706	706	0
	192-Staff Uniforms	358	1,000	55	850	1,000
	202-Cleaning Supplies	1,430	1,200	32	232	1,200
	207-Bathroom Supplies	3,344	3,500	226	1,230	3,500
	210-Office Supplies	6,459	6,600	4,394	5,984	6,600
	215-Taxes, Licenses & Permits	270	1,000	289	789	1,000
	225-Meals & Entertainment	448	700	0	450	700
	300-Outside Services	13,719	12,000	11,694	15,607	12,000
	312-Management Fees	90,000	91,800	68,850	91,800	93,600
	317-Education & Training	895	600	0	500	600
	321-Telephone	8,601	7,850	8,419	10,495	7,850
	325-Postage/Messenger	1,916	1,200	1,274	1,557	1,200
	329-Travel	3,059	4,800	4,884	6,299	4,800
	338-Credit Card Charges	47,759	51,000	36,868	45,585	51,000

**LOWER MAKEFIELD TOWNSHIP  
2019 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

FUND NO. 15

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
cont.	339-Bank Charges	978	1,600	983	1,467	1,600
	340-Advertising & Promotion	0	0	0	0	0
	341-Printing/Reproduction	0	1,250	0	917	1,250
	342-Employee Procurement	0	800	0	500	800
	343-Data Processing Expenses	11,472	12,100	10,095	12,799	12,100
	354-Worker's Compensation	2,338	2,416	922	2,501	2,501
	360-Utilities - Clubhouse	45,354	50,000	34,986	46,417	50,000
	361-Water	8,924	6,300	5,960	8,895	6,300
	362-Cable TV	2,680	3,000	2,018	2,760	3,000
	363-Trash Removal	0	4,200	0	0	4,200
	372-Security	2,105	1,600	1,603	1,958	1,600
	374-Repairs & Maintenance	0	0	0	0	0
	375-Clubhouse Maintenance	20,598	18,000	11,464	14,100	18,000
	376-Equipment Maintenance	3,136	11,500	0	0	0
	401-Bad Debt Expense	0	0	0	0	0
	420-Dues & Subscriptions	4,398	3,750	5,143	4,279	3,750
	480-Miscellaneous	(132)	2,800	2,670	3,870	2,800
	481-Other General & Admin Expenses	0	2,000	0	0	5,000
	540-Contributions	0	0	0	0	0
	700-Capital Purchases	60,391	37,234	64,630	65,000	61,500
	<b>DEPARTMENT TOTALS</b>	<b>504,323</b>	<b>481,651</b>	<b>399,271</b>	<b>498,078</b>	<b>506,575</b>
471	<b>Debt Principal</b>					
	000-Debt Principal 2010/2015	565,000	585,000	585,000	585,000	610,000
	005-Debt Principal 2013A	5,000	25,000	0	0	0
	009-Debt Principal GOB 2018					
	<b>DEPARTMENT TOTALS</b>	<b>570,000</b>	<b>610,000</b>	<b>585,000</b>	<b>585,000</b>	<b>610,000</b>
472	<b>Debt Interest</b>					
	002-Debt Interest - D.V.R.F.A.	129,102	86,000	69,330	69,330	0
	003-Debt Interest - GOB 2010/2015	110,500	88,500	49,600	87,500	63,600
	005-Debt Interest - GOB 2013A	40,781	44,500	50,328	42,956	42,956
	009-Debt Interest - GOB 2018	0	0	0	113,689	328,255
	<b>DEPARTMENT TOTALS</b>	<b>280,383</b>	<b>219,000</b>	<b>169,258</b>	<b>313,475</b>	<b>434,811</b>
492	<b>Transfers</b>					
	001-Transfer to General Fund	25,000	25,000	18,747	0	0
	<b>TOTAL EXPENDITURES</b>	<b>3,204,150</b>	<b>3,261,546</b>	<b>2,489,087</b>	<b>3,143,527</b>	<b>3,312,870</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(275,971)</b>	<b>(103,261)</b>	<b>(369,651)</b>	<b>363,303</b>	<b>1,002</b>
	<b>ENDING FUND BALANCE</b>	<b>(361,715)</b>	<b>330,065</b>	<b>(731,366)</b>	<b>1,587</b>	<b>2,590</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
2016 BOND PROCEEDS  
REVENUES**

FUND NO. 17

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	8,565,528	4,795,122	5,776,529	5,776,529	4,736,699
341	INTEREST EARNINGS 000-Interest Earnings	33,696	4,000	16,473	18,000	7,500
392	INTERFUND TRANSFERS 019-Transf from Special Projects Fund			269,605	269,605	300,000
393	BOND PROCEEDS 105 - Bond Proceeds	0	0	0		0
	<b>TOTAL REVENUES</b>	33,696	4,000	286,078	287,605	307,500
	<b>TOTAL FUNDS AVAILABLE</b>	8,599,224	4,799,122	6,062,607	6,064,134	5,044,199

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
2016 BOND PROCEEDS  
EXPENDITURES**

FUND NO. 17

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
492	<b>INTERFUND TRANSFERS</b>					
	001 - Transfer To General Fund	46,850	0	0	0	0
	003 - Transfer To Fire Protection	0	0	572,235	572,435	0
	005 - Transfer To Park & Recreation	125,000	0	0	0	0
	006 - Transfer To Park & Rec FIL	9,500	0	0	0	0
	018 - Transfer To Sewer Capital	(173,301)	2,375,000	0	0	3,675,000
	019 - Transfer To Special Projects	975,012	1,530,000	455,000	455,000	1,300,000
	030 - Transfer To Capital Reserve	1,839,634	550,000	0	300,000	0
	<b>DEPARTMENT TOTALS</b>	<b>2,822,695</b>	<b>4,455,000</b>	<b>1,027,235</b>	<b>1,327,435</b>	<b>4,975,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,822,695</b>	<b>4,455,000</b>	<b>1,027,235</b>	<b>1,327,435</b>	<b>4,975,000</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(2,788,999)</b>	<b>(4,451,000)</b>	<b>(741,157)</b>	<b>(1,039,830)</b>	<b>(4,667,500)</b>
	<b>ENDING FUND BALANCE</b>	<b>5,776,529</b>	<b>344,122</b>	<b>5,035,372</b>	<b>4,736,699</b>	<b>69,199</b>



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
CAPITAL PROJECTS - SEWER  
REVENUES**

FUND NO. 18

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	919,882	(246,088)	(1,047,697)	(1,047,697)	248,913
341	INTEREST EARNINGS 000 - Interest Earnings	0	0	0	0	
354	GRANTS 040 - State Grant					408,521
364	SEWAGE CONNECTION FEES 601-Edgewood Village Assessment	33,052	15,000	13,768	15,000	0
392	INTERFUND TRANSFERS 008-Transfer from Sewer	0	0	0	1,700,000	0
	017-Transfer from 2016 Bond Fund	(173,301)	2,375,000	0	0	3,675,000
	<b>DEPARTMENT TOTAL</b>	(173,301)	2,375,000	0	1,700,000	3,675,000
	<b>TOTAL REVENUES</b>	(140,250)	2,390,000	13,768	1,715,000	4,083,521
	<b>TOTAL FUNDS AVAILABLE</b>	779,632	2,143,912	(1,033,928)	667,303	4,332,434

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
CAPITAL PROJECTS - SEWER  
EXPENDITURES**

FUND NO. 18

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
429	<b>MISCELLANEOUS EXPENDITURES</b>					
	600 - Capital Projects	1,898	1,550,000	4,917	320,000	4,300,613
	601 - Edgewood Village Sewer Project	1,177	0	390	390	0
	602 - Morrisville Capital Projects	0	250,000	0	0	0
	603 - YBSA Capital Projects	0	825,000	34,127	35,000	0
	700 - Capital Purchases	1,512	165,750	14,999	63,000	0
	<b>DEPARTMENT TOTAL</b>	<b>4,587</b>	<b>2,790,750</b>	<b>54,432</b>	<b>418,390</b>	<b>4,300,613</b>
492	<b>INTERFUND TRANSFERS OUT</b>					
	008 - Transfer to Sewer Fund	1,822,742	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>1,827,329</b>	<b>2,790,750</b>	<b>54,432</b>	<b>418,390</b>	<b>4,300,613</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(1,967,579)</b>	<b>(400,750)</b>	<b>(40,664)</b>	<b>1,296,610</b>	<b>(217,092)</b>
	<b>ENDING FUND BALANCE</b>	<b>(1,047,697)</b>	<b>(646,838)</b>	<b>(1,088,361)</b>	<b>248,913</b>	<b>31,821</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
SPECIAL PROJECTS FUND  
REVENUES**

**FUND NO. 19**

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	(28,578)	(31,984)	(474,410)	(474,410)	292,247
341	INTEREST EARNINGS					
	000 - Interest Earnings	877	450	66	49	100
351	FEDERAL GRANTS					
	092 - FEMA - 2012	0	0	0	0	0
	093 - FEMA - 2015	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0
354	STATE GRANTS					
	050-ARLE Grant			0		319,000
	051 - Multi-Modal Grant	350,000	0	0	0	0
	052 - Dog Park Grant	67,635	7,475	262	0	0
	<b>DEPARTMENT TOTAL</b>	417,635	7,475	262	0	319,000
357	LOCAL GOVERNMENT GRANTS					
	001 - Local Government Grants	0	0	269,605	269,605	1,220,000
380	MISCELLANEOUS REVENUES					
	006 - Park & Ride Lot Sale	0	0	0	0	0
387	CONTRIBUTIONS					
	190 - Offsite Improvement Fees	0	0	92,809	92,809	0
	191 - Offsite Traffic Improvement Fees	39,272	63,922	9,600	9,600	0
	197 - Matrix Fee	0	195,000	0	568,567	0
	<b>DEPARTMENT TOTAL</b>	39,272	258,922	102,409	670,976	0
392	INTERFUND TRANSFER					
	001 - Transfer From General Fund	0	0	0		0
	005 - Transfer From Park & Rec	0	0	0		120,000
	017 - Transfer From 2016 Bond Fund	975,012	1,530,000	455,000	455,000	1,300,000
	021 - Transfer From Regency Bridge Fund	0	190,000	0	0	0
	<b>DEPARTMENT TOTAL</b>	975,012	1,720,000	455,000	455,000	1,420,000
	<b>TOTAL REVENUES</b>	1,432,796	1,986,847	827,342	1,395,630	2,959,100
	<b>TOTAL FUNDS AVAILABLE</b>	1,404,218	1,954,863	352,932	921,220	3,251,347

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
SPECIAL PROJECTS FUND  
EXPENDITURES**

FUND NO. 19

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
460	<b>SPECIAL PROJECTS</b>					
	700 - Land Acquisition	455,280	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>					
	001-Transfer to General Fund				115,000	
	017-Transfer to Bond Fund	0	0	269,605	269,505	
	020 - Transfer to Debt Service	30,009	30,009	25,008	30,009	0
	<b>DEPARTMENT TOTAL</b>	30,009	30,009	294,613	414,514	0
600	<b>CAPITAL CONSTRUCTION</b>					
	610-Snipes Tract Development	259,967	1,150,000	45,418	45,418	0
	611-Memorial Park East Development	430,360	250,000	205	205	0
	612-Dog Park Construction	209,595	30,000	137,492	165,000	0
	613-Caiola Field Improvements	0	100,000	0	0	0
	614-Sandy Run					1,300,000
	615-Big Oak/Make - turn lane, x-walk					260,000
	616-Rt.332-Mir.Lake-signal interconnect					59,000
	617-Community Park Trail-engineering					148,000
	618-Community Park Trail - Construct.					740,000
	619-Police Records Mngmt.	0	0	0	0	46,719
	620-Codes scanning of permits	0	0	0	0	85,000
	657-Special Projects	248,025	0	278	278	0
	658-Quiet Zone - Engineering	19,259	0	0	0	0
	659-Quiet Zone - Construction	226,133	0	3,558	3,558	0
	666-PEMA Sweeny Acquisition	0	0	0	0	0
	667-PEMA Elevation	0	0	0	0	0
	668-PEMA 2014 Elevation	0	0	0	0	0
	715-PEMA Elevation Grant Professional	0	0	0	0	0
	748-Woodside Road Bikepath	0	300,000	0	0	600,000
	<b>DEPARTMENT TOTAL</b>	1,393,339	1,830,000	186,950	214,459	3,238,719
	<b>TOTAL EXPENDITURES</b>	1,878,628	1,860,009	481,563	628,973	3,238,719
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(445,832)	126,838	345,780	766,657	(279,619)
	<b>ENDING FUND BALANCE</b>	(474,410)	94,854	(128,631)	292,247	12,628



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
DEBT SERVICE FUND  
REVENUES**

**FUND NO. 20**

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	390,749	135,607	81,944	81,944	193
301	REAL ESTATE TAXES		2.35 Mills			2.79 Mills
	100 - Current	1,209,825	1,199,000	1,207,055	1,207,500	1,464,663
	200 - Delinquent	8,211	10,000	7,747	7,900	8,000
	600 - Interim	3,622	1,500	3,043	3,043	2,500
	601 - Interim - Delinquent	1,177	1,000	397	400	500
	<b>DEPARTMENT TOTALS</b>	<b>1,222,835</b>	<b>1,211,500</b>	<b>1,218,242</b>	<b>1,218,843</b>	<b>1,475,663</b>
341	INTEREST EARNINGS					
	000 - Interest Earnings	1,544	1,750	683	750	700
380	MISCELLANEOUS REVENUE					
	000 - Miscellaneous Revenue	0	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	0	0	0	120,679	0
	003 - Fire Protection Fund	99,705	99,705	83,088	99,705	49,114
	005 - Park & Recreation	173,757	173,757	144,798	173,757	173,757
	019 - Street Projects	30,009	30,009	25,008	30,009	0
	030 - Capital Reserve	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>303,471</b>	<b>303,471</b>	<b>252,893</b>	<b>424,150</b>	<b>222,871</b>
	<b>TOTAL REVENUES</b>	<b>1,527,849</b>	<b>1,516,721</b>	<b>1,471,817</b>	<b>1,643,743</b>	<b>1,699,234</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>1,918,598</b>	<b>1,652,328</b>	<b>1,553,761</b>	<b>1,725,687</b>	<b>1,699,427</b>

**TOWNSHIP OF LOWER MAKEFIELD**  
**2019 ANNUAL OPERATING BUDGET**  
**DEBT SERVICE FUND**  
**EXPENDITURES**

FUND NO. 20

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
471	<b>DEBT PRINCIPAL</b>					
	000 - Principal - 2010A	645,000	500,000	0	500,000	0
	002 - Principal - 2015	310,000	315,000	315,000	315,000	925,000
	004 - Principal - PEMA	10,789	11,006	9,157	11,006	0
	005 - Principal - D.V.R.F.A. 2004	126,000	131,000	0	0	0
	006 - Principal - 2013A	0	0	0	25,000	15,000
	007 - Principal - 2016	283,500	252,000	252,000	252,000	256,500
	009-Principal -GOB 2018		0	0	120,000	115,000
	384 - Principal - Radio Equipment	50,119	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>1,425,408</b>	<b>1,209,006</b>	<b>576,157</b>	<b>1,223,006</b>	<b>1,311,500</b>
472	<b>DEBT INTEREST</b>					
	000 - Interest - 2010A	23,900	5,500	5,500	5,500	0
	002 -Interest - 2015	134,000	121,500	63,900	121,500	96,700
	004 -Interest - PEMA	353	136	128	136	0
	005 - Interest - D.V.R.F.A. 2004	27,869	27,000	14,419	14,419	0
	006 - Interest - 2013A	20,000	20,219	10,000	20,219	17,075
	007 - Interest - 2016	164,614	196,850	196,850	196,850	190,482
	009 - Interest- GOB 2018		0	0	103,354	69,025
	<b>DEPARTMENT TOTAL</b>	<b>370,737</b>	<b>371,205</b>	<b>290,797</b>	<b>461,978</b>	<b>373,282</b>
475	<b>FISCAL AGENT'S FEES</b>					
	000 - Trustee Fees	1,750	1,750	1,750	1,750	1,750
492	<b>INTERFUND TRANSFER</b>					
	001 - Transfer to General Fund	38,760	38,760	32,300	38,760	0
	<b>TOTAL EXPENDITURES</b>	<b>1,836,654</b>	<b>1,620,721</b>	<b>901,003</b>	<b>1,725,494</b>	<b>1,686,532</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(308,805)</b>	<b>(104,000)</b>	<b>570,814</b>	<b>(81,751)</b>	<b>12,702</b>
	<b>ENDING FUND BALANCE</b>	<b>81,944</b>	<b>31,607</b>	<b>652,758</b>	<b>193</b>	<b>12,895</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
REGENCY BRIDGE  
REVENUES**

**FUND NO. 21**

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	297,174	0	352,317	352,317	390,717
341	INTEREST EARNINGS 000-Interest Earnings	693	0	401	450	450
380	MISCELLANEOUS REVENUE 000-Miscellaneous Revenue	54,450	0	37,950	37,950	0
	<b>TOTAL REVENUES</b>	55,143	0	38,351	38,400	450
<p>As part of the matrix settlement agreement all funds in this account must be utilized for "open space and/or infrastructure improvements in the area bounded by the south side of the railroad tracks and west of Stoney Hill Road"</p>						
	<b>TOTAL FUNDS AVAILABLE</b>	352,317	0	390,668	390,717	391,167

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
REGENCY BRIDGE  
EXPENDITURES**

FUND NO. 21

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
		0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	55,143	0	38,351	38,400	450
	ENDING FUND BALANCE	352,317	0	390,668	390,717	391,167



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
CAPITAL RESERVE FUND  
REVENUES**

FUND NO. 30

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	<b>I/1 FUND BALANCE</b>	259,664	(1,697,908)	(834,463)	(834,463)	16
	Deferred Revenue	0	0			
	Accounts Payable	0	0			
	Accounts Receivable	0	0			
	<b>Cash Total</b>	259,664	(1,697,908)	(834,463)	(834,463)	16
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	0	0	0	0	0
354	<b>STATE GRANTS</b>					
	050-RACP Grant Award	1,185,519	726,006	0	(911,000)	0
380	<b>MISCELLANEOUS REVENUE</b>					
	006-Water Company Road Reimburse.	0	0	0	0	0
	007-Insurance Reimbursement	41,549	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	41,549	0	0	0	0
387	<b>CONTRIBUTIONS</b>					
	302-Toll Brothers/Matrix - Final Payment	0	0	0	0	0
	500-LMT Community Center	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0
392	<b>INTERFUND OPERATING TRANSFERS</b>					
	001-General Fund	0	450,000	0	2,205,935	235,619
	017-2016 Bond Fund	1,839,634	550,000	0	300,000	0
	<b>DEPARTMENT TOTALS</b>	1,839,634	1,000,000	0	2,505,935	235,619
	<b>TOTAL REVENUES</b>	3,066,702	1,726,006	0	1,594,935	235,619
	<b>TOTAL FUNDS AVAILABLE</b>	3,326,365	28,098	(834,463)	760,472	235,635

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
CAPITAL RESERVE FUND  
EXPENDITURES**

FUND NO. 30

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
460	<b>PROJECTS</b>					
	702-RACP Professional Services	0	0	3,847	3,847	0
	713-Community Center - Const	2,884,195	0	53,131	58,131	0
	714-Community Center - Prof Services	150,395	0	37,770	40,000	0
	724-Storm Water Projects					53,000
	<b>DEPARTMENT TOTALS</b>	<b>3,034,591</b>	<b>0</b>	<b>94,748</b>	<b>101,978</b>	<b>53,000</b>
472	<b>DEBT INTEREST</b>					
	003-Interest Expense Bucks County	0	0	0	0	1,500
480	<b>MISC. EXPENDITURES</b>					
	600-Capital Projects - Township Facilit	47,370	25,000	43,580	48,800	0
	601-Capital Construction - Roads	568,283	300,000	103,730	412,425	40,000
	700-Capital Purchases-Gen Fund	510,584	168,000	168,178	168,178	140,619
	702-Capital Purchases-Parks & Rec	0	0	0	0	0
	800-Capital Purchase - Street Equi		0	21,785	29,075	
	<b>DEPARTMENT TOTALS</b>	<b>1,126,237</b>	<b>493,000</b>	<b>337,273</b>	<b>658,478</b>	<b>180,619</b>
492	<b>INTERFUND TRANSFERS</b>					
	020-Transfer to Debt Service	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>4,160,828</b>	<b>493,000</b>	<b>432,021</b>	<b>760,456</b>	<b>235,119</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(1,094,126)</b>	<b>1,233,006</b>	<b>(432,021)</b>	<b>834,479</b>	<b>500</b>
	<b>ENDING CASH BALANCE</b>	<b>(834,463)</b>	<b>(464,902)</b>	<b>(1,266,483)</b>	<b>16</b>	<b>516</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
POOL CAPITAL RESERVE FUND  
REVENUES**

FUND NO. 31

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	220,104	220,104	195,792	195,792	376,597
	<b>REVENUES:</b>					
341	INTEREST EARNINGS 000-Interest Earnings	438	0	198	0	0
392	INTERFUND TRANSFERS 009-Transfer From Pool	0	200,000	0	200,000	90,000
	<b>TOTAL REVENUES</b>	438	200,000	198	200,000	90,000
	<b>TOTAL FUNDS AVAILABLE</b>	220,542	420,104	195,989	395,792	466,597

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
POOL CAPITAL RESERVE FUND  
EXPENDITURES**

**FUND NO. 31**

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
480	<b>MISCELLANEOUS EXPENDITURES</b> 600-Capital Projects	24,750	400,000	19,195	19,195	465,000
	<b>TOTAL EXPENDITURES</b>	24,750	400,000	19,195	19,195	465,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(24,312)	(200,000)	(18,997)	180,805	(375,000)
	<b>ENDING FUND BALANCE</b>	195,792	20,104	176,794	376,597	1,597



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
TREE BANK FUND  
REVENUES**

FUND NO. 32

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	199,997	166,721	119,551	119,551	118,223
341	INTEREST EARNINGS 000 - Interest Earnings	389	400	129	149	125
380	MISCELLANEOUS REVENUES 006 - Sale of Park & Ride	0	0	0	0	0
387	DEVELOPER CONTRIBUTIONS 060 - Fee in Lieu of Trees	12,500	0	9,375	9,375	0
	<b>TOTAL REVENUES</b>	12,889	400	9,504	9,524	125
	<b>TOTAL FUNDS AVAILABLE</b>	212,886	167,121	129,055	129,075	118,348

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
TREE BANK FUND  
EXPENDITURES**

FUND NO. 32

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
455	<b>SHADE TREES</b> 760 - Tree Purchase & Landscaping	93,335	50,000	10,832	30,832	35,000
	<b>TOTAL EXPENDITURES</b>	93,335	50,000	10,832	30,832	35,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(80,446)	(49,600)	(1,327)	(21,308)	(34,875)
	<b>ENDING FUND BALANCE</b>	119,551	117,121	118,223	98,243	83,348

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
LIQUID FUELS FUND  
REVENUES**

FUND NO. 35

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1/ FUND BALANCE	139,329	63,206	17,344	17,344	94,930
341	INTEREST EARNINGS	2,557	2,000	2,337	2,400	1,500
355	STATE SHARED REVENUES					
	050-Liquid Fuels Entitlement	1,021,880	1,053,173	1,071,427	1,071,427	1,067,751
	051-Act 32 Entitlement	16,560	16,560	16,560	16,560	16,560
	<b>DEPARTMENT TOTALS</b>	1,038,440	1,069,733	1,087,987	1,087,987	1,084,311
392	INTERFUND TRANSFERS					
	001 - Transfer From General Fund	0	0	0	0	0
	<b>TOTAL REVENUES</b>	1,040,997	1,071,733	1,090,323	1,090,387	1,085,811
	<b>TOTAL FUNDS AVAILABLE</b>	1,180,326	1,134,939	1,107,667	1,107,731	1,180,741

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
LIQUID FUELS FUND  
EXPENDITURES**

FUND NO. 35

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
438	<b>HIGHWAY MAINTENANCE</b>					
	100- Personal Services	150,138	150,000	152,210	152,210	150,000
	161- FICA Employer's Share	11,486	11,475	11,644	11,644	11,475
	200 - Parts & Supplies	13,964	13,000	1,912	12,000	0
	260 - Minor Equipment	0	3,000	0	1,000	0
	305 - Outside Labor	0	0	0	0	0
	313 - Engineering Fees	72,430	70,000	0	104,000	70,000
	<b>DEPARTMENT TOTALS</b>	<b>248,017</b>	<b>247,475</b>	<b>165,766</b>	<b>280,854</b>	<b>231,475</b>
439	<b>HIGHWAY/ROAD/STREET CONSTRUCTION</b>					
	245 - Materials	114,127	98,000	92,241	96,000	90,000
	374 - Repairs and Maintenance	800,653	775,000	0	635,946	765,000
	700 - Capital Purchases	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>914,780</b>	<b>873,000</b>	<b>92,241</b>	<b>731,946</b>	<b>855,000</b>
480	<b>MISCELLANEOUS EXPENDITURES</b>					
	210 - Office/Administration	185	200	123	0	0
	<b>TOTAL EXPENDITURES</b>	<b>1,162,983</b>	<b>1,120,675</b>	<b>258,130</b>	<b>1,012,800</b>	<b>1,086,475</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(121,986)</b>	<b>(48,942)</b>	<b>832,193</b>	<b>77,587</b>	<b>(664)</b>
	<b>ENDING FUND BALANCE</b>	<b>17,344</b>	<b>14,264</b>	<b>849,537</b>	<b>94,930</b>	<b>94,266</b>



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
ROAD MACHINERY FUND  
REVENUES**

FUND NO. 36

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	0	0	0	0	77,366
301	REAL ESTATE TAXES		0.15 Mills			0.3 Mills
	100 - Current	0	0	77,047	77,100	157,491
	200 - Delinquent	0	0	0	0	0
	600 - Interim-Current	0	0	196	196	0
	601 - Interim - Delinquent	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	77,244	77,296	157,491
341	INTEREST EARNINGS					
	000-Interest Earnings	0	0	64	70	100
	<b>TOTAL REVENUES</b>	0	0	77,308	77,366	157,591
	<b>TOTAL FUNDS AVAILABLE</b>	0	0	77,308	77,366	234,957

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
ROAD MACHINERY FUND  
EXPENDITURES**

FUND NO. 36

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
480	<b>MISCELLANEOUS EXPENDITURES</b> 384 - Lease Expense 800 - Capital Equipment	0	0	0	0	134,601
	<b>Department Totals</b>	0	0	0	0	134,601
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	134,601
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	0	77,308	77,366	22,990
	<b>ENDING FUND BALANCE</b>	0	0	77,308	77,366	100,356

**LOWER MAKEFIELD TOWNSHIP  
2019 ANNUAL OPERATING BUDGET  
MEMORIAL FUND  
REVENUES**

FUND NO. 40

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	<u>1/1 FUND BALANCE</u>	3,230	18,934	(28,909)	(28,909)	291
341	INTEREST EARNINGS 000-Interest Earnings	5	0	4	0	0
387	CONTRIBUTIONS--PRIVATE SOURCES 000-Contributions--private sources	975	57,000	723	0	40,500
392	INTERFUND OPERATING TRANSFER 001- General Fund	0	0	0	67,500	
	<b>TOTAL REVENUES</b>	980	57,000	727	67,500	40,500
	<b>TOTAL FUNDS AVAILABLE</b>	4,210	75,934	(28,182)	38,591	40,791

**LOWER MAKEFIELD TOWNSHIP  
2019 ANNUAL OPERATING BUDGET  
MEMORIAL FUND  
EXPENDITURES**

FUND NO. 40

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
459	<b>MEMORIAL CONSTRUCTION FUND</b>					
	100-Personnel	0	0	0	0	0
	210-Office/Administration	0	300	0	0	0
	300-Contracted Services	8,998	13,000	11,870	13,000	13,000
	340- Advertising and Printing	956	1,500	956	1,500	1,500
	366-Utilities - Water	13,962	15,000	5,909	14,000	15,000
	374-Repairs and Maintenance	2,372	1,500	363	1,000	1,500
	480-Miscellaneous Expense	0	2,000	0	0	0
	481- 9-11 Events	2,499	4,500	4,179	4,400	4,500
	767- Utilities - PECO	4,332	5,000	2,817	4,400	5,000
	<b>DEPARTMENT TOTAL</b>	<b>33,120</b>	<b>42,800</b>	<b>26,093</b>	<b>38,300</b>	<b>40,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>33,120</b>	<b>42,800</b>	<b>26,093</b>	<b>38,300</b>	<b>40,500</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(32,139)</b>	<b>14,200</b>	<b>(25,366)</b>	<b>29,200</b>	<b>0</b>
	<b>ENDING FUND BALANCE</b>	<b>(28,909)</b>	<b>33,134</b>	<b>(54,276)</b>	<b>291</b>	<b>291</b>



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
PATTERSON FARM  
REVENUES**

FUND NO. 45

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	34,814	65,329	45,679	45,679	51,759
	<b>REVENUES:</b>					
341	INTEREST EARNINGS 000-Interest Earnings	113	40	72	80	75
342	RENTS AND ROYALTIES 205-Rent Income	64,564	62,953	59,318	64,000	64,000
354	GRANTS 040-County Agricultural Grant 041-County Open Space Grant	0 0	0 0	0 0	0 0	0 0
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0
380	MISCELLANEOUS REVENUE 000-Miscellaneous Revenues	0	0	0	0	0
	<b>TOTAL REVENUES</b>	64,677	62,993	59,390	64,080	64,075
	<b>TOTAL FUNDS AVAILABLE</b>	99,492	128,322	105,068	109,759	115,834

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
PATTERSON FARM  
EXPENDITURES**

FUND NO. 45

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
400	<b>PATTERSON FARM</b>					
	100-Personal Services	4,459	6,300	6,543	7,000	6,000
	300-Contracted Services	14,457	2,000	10,876	11,000	2,000
	314-Conservation/Easement Fees	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>18,915</b>	<b>8,300</b>	<b>17,419</b>	<b>18,000</b>	<b>8,000</b>
401	<b>REAL ESTATE TAX</b>					
	430-Real Estate Tax	19,230	20,000	3,945	20,000	20,000
409	<b>REPAIRS AND MAINTENANCE</b>					
	374-Building Minor Repairs	15,668	21,000	14,902	20,000	15,000
	600-Building Renovations	0	14,000	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>15,668</b>	<b>35,000</b>	<b>14,902</b>	<b>20,000</b>	<b>15,000</b>
492	<b>INTERFUND OPERATING TRANSFER</b>					
	020-Debt Service	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>53,813</b>	<b>63,300</b>	<b>36,265</b>	<b>58,000</b>	<b>43,000</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>10,864</b>	<b>(307)</b>	<b>23,124</b>	<b>6,080</b>	<b>21,075</b>
	<b>ENDING FUND BALANCE</b>	<b>45,679</b>	<b>65,022</b>	<b>68,803</b>	<b>51,759</b>	<b>72,834</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
AMBULANCE/RESCUE SQUAD FUND  
REVENUES**

FUND NO. 50

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	<b>1/1 FUND BALANCE</b> (2012 Loan \$125,000)	11,633	11,523	12,526	12,526	14,886
	<b><u>REVENUES:</u></b>					
301	<b><u>REAL ESTATE TAXES</u></b>	.25 Mills				.38 Mills
	100-Current	128,710	127,000	128,412	128,700	198,475
	200-Delinquent	1,332	1,500	1,291	1,291	1,500
	600-Interim-Current	378	500	319	319	225
	601-Interim-Delinquent	179	150	42	50	100
	<b>DEPARTMENT TOTALS</b>	130,599	129,150	130,064	130,360	200,300
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	118	150	45	0	0
392	<b>INTERFUND TRANSFERS</b>					
	001-General Fund	125,000	50,000	0	50,000	0
	<b>TOTAL REVENUES</b>	255,717	179,300	130,109	180,360	200,300
	<b>TOTAL FUNDS AVAILABLE</b>	267,349	190,823	142,635	192,886	215,186

**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
AMBULANCE/RESCUE SQUAD FUND  
EXPENDITURES**

FUND NO. 50

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
412	<b>AMBULANCE/RESCUE</b>					
	480-Miscellaneous Expenses	0	0	0	0	0
	500-Contributions	250,500	175,000	175,000	178,000	200,000
	<b>DEPARTMENT TOTAL</b>	250,500	175,000	175,000	178,000	200,000
492	<b>TRANSFERS</b>					
	001-Transfer to General Fund	4,323	4,323	3,603	0	0
	<b>TOTAL EXPENDITURES</b>	254,823	179,323	178,603	178,000	200,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	894	(23)	(48,494)	2,360	300
	<b>ENDING FUND BALANCE</b>	12,526	11,500	(35,967)	14,886	15,186



**TOWNSHIP OF LOWER MAKEFIELD  
2019 ANNUAL OPERATING BUDGET  
UNEMPLOYMENT FUND  
REVENUES**

FUND NO. 91

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
279	1/1 FUND BALANCE	(16,050)	0	(19,065)	(19,065)	0
392	TRANSFERS IN 001-Transfer From General Fund	0	0	0	35,065	0
	<b>TOTAL REVENUES</b>	0	0	0	35,065	0
	<b>TOTAL FUNDS AVAILABLE</b>	(16,050)	0	(19,065)	16,000	0

TOWNSHIP OF LOWER MAKEFIELD  
 2019 ANNUAL OPERATING BUDGET  
 UNEMPLOYMENT FUND  
 EXPENDITURES

FUND NO. 91

DEPT.	ACCOUNT	2017 ACTUAL	2018 BUDGET	2018 YTD - 10/31/18	2018 PROJECTED	2019 BUDGET
480	MISCELLANEOUS EXPENSES 162-Former Employee Pay	3,015	0	14,951	16,000	0
	TOTAL EXPENDITURES	3,015	0	14,951	16,000	0
	EXCESS REVENUES OVER EXPENDITURES	(3,015)	0	(14,951)	19,065	0
	ENDING FUND BALANCE	(19,065)	0	(34,016)	0	0

**SCHEDULE A**  
**TOWNSHIP ASSESSED VALUE HISTORY**

2005	512,082,600
2006	514,014,900
2007	515,827,690
2008	517,376,210
2009	519,319,400
2010	518,069,260
2011	516,634,060
2012	515,983,410
2013	517,357,850
2014	519,306,660
2015	521,267,550
2016	523,494,020
2017	527,322,920
2018	531,085,120
2019	532,963,140 **

\*\* As of September 1, 2019

Increase over 2018            0.35%

Since 2005                        4.07%

Year over year avg.  
(Since 2005)                    0.29%

## SCHEDULE B

### 2019 DEBT SERVICE SCHEDULE

**Various Bonds**

<u>FUND</u>	<u>ISSUE YEAR</u>	<u>DUE DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
Debt Service	2013A		15,000	\$ 17,075	\$ 32,075
	2015		\$ 925,000	65,100	990,100
	2016		\$ 256,500	190,482	446,982
	2018		\$ 115,000	69,025	184,025
Total Debt Service			1,311,500	341,682	
Golf	2013A			42,956	42,956
	2015		610,000	63,600	673,600
	2018			328,255	328,255
Total Golf Debt			610,000	434,811	
Sewage	2016		695,300	415,823	<u>1,111,123</u>
Fire	2016		33,200	15,914	49,114
2019 Total principal Debt			2,650,000		
2019 Total interest debt				1,208,230	
Final combined total 2019 overall debt payments					3,858,230



**SCHEDULE C**

**2019 CAPITAL OUTLAY EXPENSES**

FUND ALLOCATION

<u>EXPENDITURE BY DEPT</u>	<u>CAPITAL PROJECTS</u>	<u>Road Machinery</u>	<u>Special Projects</u>	<u>HWY AID</u>	<u>Park &amp; Rec</u>	<u>POOL Capital</u>	<u>Sewage Capital</u>
<b><u>TECHNOLOGY</u></b>							
Computers							
<b><u>POLICE PROTECTION</u></b>							
Patrol Vehicles - 2	\$ 78,000						
Speed Sign	12,500						
Police radios (payment #3 of 7 annual payments)	50,119						
CODY Records Management			46,719				
	\$ 140,619		\$ 46,719				
<b><u>CODES &amp; ZONING</u></b>							
Permit Scanning			\$ 85,000				
			\$ 85,000				
<b><u>SEWAGE</u></b>							
Stackhouse (net cost \$167,092)							575,613
Brookstone pump station							325,000
<b><u>PUBLIC WORKS</u></b>							
Street Sweeper (payments 1-2 of 20)		\$ 27,786					
10 wheel dump truck (payments 1-2 of 20)		\$ 25,728					
Skid Steer		\$ 73,000					
2019 Chevy Colorado (cost 35,587 netted out)		\$ 8,087					
Page Total	\$ 140,619	\$ 134,601	\$ 131,719				\$ 900,613

**SCHEDULE C**

**2019 CAPITAL OUTLAY EXPENSES**

FUND ALLOCATION

<u>EXPENDITURE BY DEPT</u>	<u>CAPITAL PROJECTS</u>	<u>ROAD MACHINE</u>	<u>SPECIAL Projects</u>	<u>HWY AID</u>	<u>PARK &amp; REC.</u>	<u>POOL CAPITAL</u>	<u>Sewage Capital</u>
<b><u>PARKS &amp; RECREATION</u></b>							
<b>Community Center</b>							
New Doors					\$ 7,500		
Sign					4,000		
					-		
					<u>\$ 11,500</u>		
<b>Park improvements</b>							
Fred Allan bocce court renovation					\$ 5,000		
<b>Pool</b>							
Wall repair						\$ 465,000	
Woodside Bike Path (480k from grant)			600,000				
<b>Recreation vehicles/equipment</b>							
Truck (Payments 1-2 of 12)					\$ 16,062		
Park mower					12,100		
					-		
					<u>28,162</u>		
					-		
					<u>55,000</u>		
<b>Engineering/Consulting</b>							
(Pool insp./pool feasibility/snipes grant review)							
<b>Memorial Park</b>							
Tennis Court project (offset by 250k grant)					500,000		
Allan/ Caiola/Stoddard - multi use trail (eng)			148,000				
Allan/ Caiola/Stoddard - multi use trail (constuc)			<u>740,000</u>				
			\$ 888,000				
Storm Water Projects (Laurel Lane) (Listed on page 5 - 01-400-310)	\$ 53,000						
<b>Page Total</b>	\$ 53,000	\$ -	1,488,000	\$ -	\$ 599,662	\$ 465,000	\$ 900,613

**SCHEDULE C**

**2019 CAPITAL OUTLAY EXPENSES**

<u>EXPENDITURE BY DEPT</u>	<u>FUND ALLOCATION</u>						
	<u>CAPITAL PROJECTS</u>	<u>ROAD MACHINE</u>	<u>SPECIAL Projects</u>	<u>HIGHWAY AID</u>	<u>PARK &amp; REC.</u>	<u>POOL CAPITAL</u>	<u>SEWAGE CAPITAL</u>
<b><u>STREETS AND HIGHWAYS</u></b>							
Engineering							
2019 Road Program				\$ 70,000			
Sandy Run Road			1,300,000				
<b>Roadway Maintenance Program</b>							
Roadway Maintenance Program (30-480-601 - pg. 50 of the budget)	\$ 40,000			\$ 735,000			
				-			
				-			
	<u>-</u>			<u>-</u>			
	\$ 40,000			\$ 735,000			
<b><u>TRAFFIC SIGNALS</u></b>							
Big Oak/Makefield- signals, turn lanes,x walk			260,000				
Rt.332/Mirror Lake/Creamery signal interconnect	\$ -		<u>59,000</u>				
			319,000				
Short term loan processing	\$ 1,500						
	<u>-</u>						
	\$ 1,500						
<b>GRAND TOTAL</b>	<u>\$ 235,119</u>	<u>\$ 134,601</u>	<u>3,238,719</u>	<u>\$ 805,000</u>	<u>\$ 599,662</u>	<u>\$ 465,000</u>	<u>\$ 900,613</u>

## SCHEDULE D

### LEASE & CONTRACTED SERVICE EXPENSES

	<u>2018</u>	<u>2018</u>	<u>2019 BUDGET</u>
	<u>Budget</u>	<u>Estimate</u>	
<b><i>CENTRAL GOVERNMENT</i></b>			
General Code			1,195
Micrographic Computer (Time Stamp Mainten)			269
Saxon office (Admin copier)			1,100
Block Line Systems			10,000
Great American Financial (postage meter rent)			1,140
Miscellaneous			<u>1,500</u>
			15,204
<b><i>TECHNOLOGY</i></b>			
<b>Computer Hardware/Software Maintenance</b>			
Verizon Internet			4,800
Gannett Fleming			20,000
Swagit Video Production			3,000
Foster Digital Media			15,000
Comcast			1,050
Virtual Network (36 month)			32,500
Tyler Technologies (Munis software)			35,000
Microsoft 365 (1,700 a month)			20,400
MS Windows VDA (next payment 2021-\$21,950)			
Miscellaneous expense			<u>4,000</u>
			135,750
<b><i>Parks and Recreation</i></b>			
3 Interns			12,000
Tree Service			12,000
Capture Point (Registration software)			1,000
Port a Pots			3,480
Copier Lease			1,962
Uniforms			1,200
Miscellaneous			<u>1,500</u>
			33,142
<b><i>Parks and Recreation - Memorial Park</i></b>			
Waste Management			7,560
Port a Pots			828
Miscellaneous expense			<u>1,000</u>
			9,388
<b><i>Parks and Recreation - MacClesfield Park</i></b>			
Waste Management			2,376
Port a pots			2,400
Tree Service			4,000
Integrated Video (security video)			2,280
Kam Com (fire detection monitoring)			360
Lights			2,000
Miscellaneous			<u>1,000</u>
			14,416
<b><i>Parks and Recreation - Dog Park</i></b>			
Capture Point			1,000
Latitude Security			1,752



## SCHEDULE D

### LEASE & CONTRACTED SERVICE EXPENSES

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Estimate</u>	<u>2019 BUDGET</u>
Homestead Wildlife (dog classes)			3,600
Tree Maintenance			500
Miscellaneous			<u>1,500</u>
			8,352
<b><i>Parks and Recreation - Community Center</i></b>			
Unifirst			1,920
Atlantic Switch (generator maintenance)			4,752
Capture Point			1,000
Waste Management			1,200
Integrated Video			3,600
De Lage Landen (copier lease)			2,124
Saxton			600
Bucks County Dept of Health			280
Holicong			636
HVAC			1,000
Miscellaneous			<u>2,000</u>
			19,112
<b><i>Parks and Recreation - Pool</i></b>			
Sanitation services			15,000
Landscaping Services			3,000
PA Child Abuse clearance			1,200
FBI Criminal History			3,605
Drug Screen			11,250
Pre-employment physicals			21,300
Lifeguard Recertification			3,750
Pool Operator Certification			1,830
Public applicator renewal			60
Applicator course requirement			900
Water safety instructor course			3,500
Miscellaneous			<u>2,000</u>
			67,395
<b><i>Parks and Recreation - 5 mile woods</i></b>			
Tree removal/replacement			2,000
Oil heat			700
Pest Control			1,000
Kamcom- video surveillance			300
Miscellaneous			<u>1,000</u>
			5,000
<b><i>POLICE SERVICES</i></b>			
Traffic safety coordinator			30,000
computer software alert - RMS			5,723
Copier Maintenance - Minolta EP 2030			1,200
Speed Cert. Contract			1,500
Speed Equip Cert. Contract			600
Car Wash (27 cars)			3,200
LexisNexis/Accuprint & TLO			2,000
Equip repair and Maintenance			300
MSM Service, First aid supplies			200

## SCHEDULE D

### LEASE & CONTRACTED SERVICE EXPENSES

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Estimate</u>	<u>2019 BUDGET</u>
CPIN/LIVESCAN-Maintenace PA Chief's			6,500
Saxon-Kyocera Copier Maintenance			700
Leads On-line			2,300
APEX Overhead Door system maintenance			280
Bukcs County DNA Program (Bode Tech)			13,000
Taser (Yearly Cloud Storage Fee)			13,000
Power DMS			2,000
Cellebrite Digital Intelligence (forensic exams)			3,700
Ragnasoft Scheduling software (PlanIt)			1,885
Wiggins Document Shredding			700
Minolta Lease (\$230/month)			3,120
Miscellaneous expense			<u>2,500</u>
			94,408
 <b><i>PLANNING AND CODE ENFORCEMENT</i></b>			
Software service old building permits			5,500
CIT Technology-Wide printer scanner			1,422
Miscellaneous Expense			<u>1,000</u>
			7,922
 <b><i>PUBLIC WORKS- BLDG MAINTENANCE</i></b>			
HVAC maintenance			13,500
Waste Management	-		3,000
Extermination			1,500
PA Boiler inspection			175
Carpet Cleaning			750
Bldg repairs (roofing, doors)			10,000
Plumbing service			4,500
Eastern Telephone			3,100
Lawn Service			7,000
Miscellaneous expense			<u>2,000</u>
			45,525
 <b><i>PUBLIC WORKS- RECYCLING</i></b>			
Recycling grant processing (Hough)			<u>9,500</u>
 <b><i>PUBLIC WORKS- LEAF COLLECTION</i></b>			
Outside contractors and outside labor			<u>209,406</u>
 <b><i>PUBLIC WORKS- HIGHWAY MAINTENANCE</i></b>			
Dumping Fees			5,000
Tree Removal			65,000
Outside repairs (hydraulic, overhead lift, generator)			5,000
Safety Kleen (hazardous waste materials)			5,500
PA One Call			6,500

## SCHEDULE D

### LEASE & CONTRACTED SERVICE EXPENSES

	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Estimate</u>	<u>2019 BUDGET</u>
Rental equipment - emergency work			10,000
GPS Equipment agreement			8,150
Plow Drivers			13,536
Road sign software			2,300
Storm sewer video			6,000
Fire extinguisher maintenance			1,500
Gas dispenser inspection			1,000
Uniforms/rugs/clothing			9,013
Miscellaneous			<u>4,000</u>
			142,499
 <b><i>PUBLIC WORKS - WINTER MAINTENANCE</i></b>			
Contracted Snow and Ice removal			<u>75,000</u>
 <b><i>Finance</i></b>			
Shredding			500
Saxon Office Copier			420
Miscellaneous			<u>500</u>
			1,420
 <b><i>SEWAGE</i></b>			
Contract for Flush Trucks			9,000
Station/Mains pumping			6,000
Meter Calibration			5,500
System Protection			12,000
Back Flow Preventer inspection			4,000
Tree Removal			5,000
BCWSA - annual fee invoicing			62,000
Miscellaneous			<u>15,000</u>
			118,500

**SCHEDULE E**  
**2019 ROADWAY MAINTENANCE PROGRAM**

<u>STREET RESURFACING</u>	<u>SECTION</u>	<u>LENGTH (FEET)</u>	<u>WIDTH (FEET)</u>	<u>TOTAL</u>
<u>2019 Program</u>	2019 Liquid Fuels Program			735,000
	Additional general fund allocation (Listed in Capital Reserve 30-480-601)			<u>40,000</u>
				<b><u>\$ 775,000</u></b>



## SCHEDULE F

### PROPERTY AND LIABILITY INSURANCE

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>ANNUAL PREMIUM</u>	
				<u>Cost per 100</u>	<u>2019 BUDGET</u>
General Liability	DVIT	\$ 10,000,000	\$0		\$ 45,991
Automobile Liability	DVIT	\$ 10,000,000	\$0		\$ 29,911
Public Officials Liability	DVIT	\$ 10,000,000	\$0		\$ 45,492
Police Professional	DVIT	\$ 10,000,000	\$0		\$ 52,885
Property	DVIT	\$ 35,549,875	\$500	0.001472	\$ 52,329
Surplus contribution	DVIT	\$ -	\$0		
Crime	DVIT	\$ -	\$0		\$ 2,654
Automobile Physical	DVIT	\$ -	\$500		\$ 21,065
Heart & Lung Liability	DVIT				\$ 18,974
Multi-Trust Discount	DVIT	\$ -	\$0		\$ (10,189)
RSF Credit					\$ (25,563)
Premium minus discounts					<u>\$ 233,549</u>
Deductible Placeholder					<u>\$ 5,000</u>
<b>2019 Total Budget Amount</b>					<b>\$ 238,549</b>

## SCHEDULE G

### WORKER'S COMPENSATION INSURANCE

<u>CLASSIFICATION</u>	<u>CLASS CODE</u>	<u>2019 PAYROLL</u>	<u>COST/ \$100 OF PAYROLL</u>	<u>%</u>	<u>ANNUAL PREMIUM</u>
Cities & Towns	980	2,605,444	6.190	36.30%	\$ 161,277
Police	985 A	4,124,138	4.580	42.51%	\$ 188,886
Firemen	985 B	21,061	12.580	0.60%	2,649
Office	953	1,105,689	0.150	0.37%	1,659
Volunteer Fire Company	951	0	0.000	20.01%	88,906
Volunteer Ambulance	993	1	969	0.22%	969
<b>Gross Premium</b>					<b>444,347</b>
Experience Modification Adjustment					0.788
<b>2019 Premium</b>					<b>\$ 350,145</b>
<b>Less Multi-Trust Discount</b>					<b>\$ (7,003)</b>
Less RSF Credit					(25,528)
<b>2017 Premium</b>					<b>317,614</b>

#### EXPERIENCE MODIFICATION HISTORY

<u>2019</u>	<u>2018</u>	<u>2017</u>		
0.788	0.810	0.854		

< 1 = Good Experience

1 = Neutral

> 1 = Poor Experience