



# Township of Lower Makefield

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# 2020 FINAL BUDGET

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**LOWER MAKEFIELD TOWNSHIP  
GENERAL FUND  
2020 BUDGET SUMMARY**

<b>DEPARTMENT</b>		<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>		3,374,435	1,608,021	539,612	539,612	1,470,520
<b>REVENUES</b>						
301	REAL ESTATE TAXES	6,945,572	7,149,097	6,980,044	7,168,672	7,731,902
310	LOCAL ACT 511 TAXES	1,904,606	1,535,000	1,520,076	1,682,500	1,762,100
321	LICENSES AND PERMITS	801,304	813,600	397,305	778,515	776,950
322	PERMITS/NON-BUS. LIC	27,201	25,000	35,138	35,138	25,000
331	FINES AND FORFEITS	73,798	82,000	53,319	74,500	71,500
341	INTEREST EARNINGS	9,495	7,500	10,124	17,500	55,000
342	RENTS AND ROYALTIES	397,082	195,000	253,341	435,500	350,000
351	FEDERAL GRANTS	1,625	15,500	0	15,500	13,000
354	STATE GRANTS	113,146	986,000	983,729	989,204	90,000
355	STATE SHARED REVENUES	475,652	461,600	555,694	567,314	531,600
361	CHARGES FOR SERVICES	1,036,296	913,750	1,026,179	1,173,585	1,016,050
380	MISCELLANEOUS REVENUES	288,837	45,000	51,130	59,171	45,000
383	LEAF ASSESSMENTS	644,147	648,250	638,834	646,619	648,250
387	CONTRIBUTIONS-PRIVATE SOURCES	21,250	500	0	500	500
391	SALE OF FIXED ASSETS	0	0	0	0	0
392	INTERFUND OPERATING TRANSFERS	502,789	250,000	648,949	291,049	250,000
395	REBATE FROM PRIOR YEAR	96,205	70,000	37,478	95,927	90,000
<b>TOTAL REVENUES</b>		13,339,003	13,197,797	13,191,340	14,031,194	13,456,852
<b>EXPENDITURES</b>						
400	CENTRAL GOVERNMENT	964,395	821,073	543,088	842,200	832,286
401	GENERAL EXPENDITURES	2,623,789	2,690,019	2,089,557	2,638,879	2,734,276
402	FINANCE	258,433	269,708	198,359	269,500	278,598
403	TAX COLLECTION	39,576	38,438	32,101	38,538	38,938
407	INFORMATION TECHNOLOGY	161,837	150,750	104,705	127,200	146,488
410	POLICE	5,251,130	5,510,847	3,629,235	5,327,712	5,870,574
414	PLANNING AND ZONING	569,097	556,462	420,307	541,427	573,451
	PUBLIC WORKS	1,713,409	1,889,731	934,481	1,669,694	2,020,482
492	OPERATIONAL TRANSFERS	1,032,398	1,075,115	52,156	1,075,115	1,284,423
<b>TOTAL EXPENDITURES</b>		12,614,066	13,002,143	8,003,990	12,530,265	13,779,516
<b>EXCESS (DEFICIENCY) OPERATIONAL REVENUES OVER EXPENDITURES</b>		724,938	195,654	5,187,349	1,500,929	(322,664)
492	INTERFUND TRANSFERS	3,559,760	400,619	813,700	570,021	485,514
<b>ENDING FUND BALANCE (DEFICIT)</b>		539,612	1,403,056	4,913,262	1,470,520	662,343

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET**

**GENERAL FUND REVENUES**

**FUND NO. 01**

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
279	<b>1/1 FUND BALANCE</b>	3,374,435	1,608,021	539,612	539,612	1,470,520
301	<b>REAL ESTATE TAXES</b>	11.60 mills	12.88 mills			13.88 mills
	100-Current Levy	6,531,909	6,761,597	6,648,736	6,770,672	7,339,402
	200-Delinquent	57,386	50,000	40,673	50,500	52,500
	600-Interim-Current	22,009	10,000	17,231	17,500	10,000
	601-Interim-Delinquent	4,262	2,500	1,191	2,000	2,000
	602-Local Service Tax	330,005	325,000	272,213	328,000	328,000
	<b>DEPARTMENT TOTAL</b>	6,945,572	7,149,097	6,980,044	7,168,672	7,731,902
310	<b>LOCAL TAX ACT 511 TAX</b>					
	010-Per Capita-Current Levy	194,347	195,000	192,237	194,500	194,500
	015-Renters per capita	15,023	11,400	13,066	14,000	14,000
	030-Per Capita-Delinquent	4,779	3,600	3,482	4,000	3,600
	100-Real Estate Transfer	1,690,456	1,325,000	1,311,292	1,470,000	1,550,000
	900-Act 319 & 515 Taxes	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	1,904,606	1,535,000	1,520,076	1,682,500	1,762,100
321	<b>LICENSES AND PERMITS</b>					
	300-Lic. & Permits-Police	6,669	6,000	7,810	8,000	6,500
	301-Alarms	1,570	1,500	1,400	1,935	1,500
	302-Alarms-Violations	3,700	2,500	2,500	2,500	2,800
	710-Amusement & G/S Perm.	115	100	180	180	150
	800-Cable TV Franchise	784,190	800,000	381,640	761,500	761,500
	901-Sign Permits	585	500	375	400	500
	902-Plumber Licenses	4,475	3,000	3,400	4,000	4,000
	<b>DEPARTMENT TOTAL</b>	801,304	813,600	397,305	778,515	776,950
322	<b>PERMITS/NON-BUS. LIC.</b>					
	820-Road Encroachment	27,201	25,000	35,138	35,138	25,000
331	<b>FINES &amp; FORFEITS</b>					
	100-Police Fines	72,188	80,000	52,244	73,000	70,000
	101-Police Code Enforcement	1,550	2,000	1,075	1,500	1,500
	120-Code Enforcement	60	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	73,798	82,000	53,319	74,500	71,500
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	9,495	7,500	10,124	17,500	55,000
342	<b>RENTS AND ROYALTIES</b>					
	201-Rent-Farringer House	16,769	15,000	11,498	15,500	15,000
	203-Rent-Rescue Squad	0	0	0	0	0
	204-Rent-Comm. Towers	380,313	180,000	241,843	420,000	335,000
	<b>DEPARTMENT TOTAL</b>	397,082	195,000	253,341	435,500	350,000
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET**

**GENERAL FUND REVENUES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
351	<b>FEDERAL GRANTS</b>					
	021 - COPS School Violence Grant	0	13,000	0	13,000	13,000
	026-Ballistic Vests	1,625	2,500	0	2,500	0
	<b>DEPARTMENT TOTAL</b>	1,625	15,500	0	15,500	13,000
354	<b>STATE GRANTS</b>					
	030-Snow Removal Contract	9,447	5,000	0	6,000	5,000
	033-Recycling	73,699	70,000	72,204	72,204	85,000
	034-DARE - SRO Officers	30,000	0	0	0	0
	042-ARLE Grant	0	0	0	0	0
	043-RACP Grant	0	911,000	911,525	911,000	0
	<b>DEPARTMENT TOTAL</b>	113,146	986,000	983,729	989,204	90,000
355	<b>STATE SHARED REVENUE</b>					
	010-Purta Entitlement	11,606	11,000	0	11,200	11,000
	120-Cas. Ins. -pension	463,445	450,000	553,014	553,014	520,000
	121-Ad. Hoc-pension	0	0	0	0	0
	122-PA Liq Control Board License	600	600	300	600	600
	123-PA One Call Service Fee	0	0	2,380	2,500	0
	<b>DEPARTMENT TOTAL</b>	475,652	461,600	555,694	567,314	531,600
361	<b>CHARGE FOR SERVICES</b>					
	100-Special Police Charges	7,351	8,000	6,785	28,000	7,500
	110-Police Overtime Reimbursement	77,349	63,000	39,786	50,000	65,000
	320-Plot Plan Review Fee	11,750	5,000	13,400	15,000	10,000
	321-Revision Fees	0	0	0	0	0
	330-Building Permits	472,464	410,000	461,923	525,000	460,000
	331-Electrical Permits	132,150	130,000	132,885	148,000	132,500
	332-Plumbing Permits	69,283	55,000	76,540	85,000	72,500
	333-Mechanical Permits	76,175	55,000	101,570	115,000	80,000
	334-Grading Permits	2,875	20,000	1,235	1,635	2,000
	335-Short Term Lodging Permits	400	300	100	100	100
	336-Zoning Permits	29,724	25,000	41,224	45,000	30,000
	337-Vacant Property Registration	0	0	1,000	1,000	1,000
	340-Zoning Board Fees	15,940	15,000	31,250	34,750	20,000
	341-Zoning Certification Fee	450	450	450	600	450
	342-Petition of Change Zoning	0	0	2,500	2,500	0
	350-Plan Review Filing Fees	10,368	12,000	12,000	12,000	20,000
	351-Administration Fees	44,197	25,000	17,239	20,000	25,000
	353-Recycle Yard Fees	0	0	0	0	0
	357-School Dist. Crossing Grds	85,822	90,000	86,292	90,000	90,000
	<b>DEPARTMENT TOTAL</b>	1,036,296	913,750	1,026,179	1,173,585	1,016,050
380	<b>MISC. REVENUE</b>					
	000-Misc	110,921	25,000	25,962	30,000	25,000
	004-Misc-Workers Comp	166,741	20,000	15,998	20,000	20,000
	005-Police Cars Insurance Reimbursemen	11,176	0	9,171	9,171	0
	<b>DEPARTMENT TOTAL</b>	288,837	45,000	51,130	59,171	45,000

(Continued)

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET**

**GENERAL FUND REVENUES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
383	<b>LEAF ASSESSMENT REVENUES</b>					
	200-Leaf Assessment-Current	642,992	648,000	635,215	643,000	648,000
	201-Leaf Assessment-Delinquent	1,155	250	3,619	3,619	250
	<b>DEPARTMENT TOTAL</b>	<b>644,147</b>	<b>648,250</b>	<b>638,834</b>	<b>646,619</b>	<b>648,250</b>
387	<b>CONTRIBUTIONS - PRIVATE SOURCES</b>					
	001-DARE Donations	0	500	0	500	500
	005-Explorers	250	0	0	0	0
	006-K-9 Unit Donations	21,000	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>21,250</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>
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	0	0	0	0
	003-Fire Protection	28,956	0	0	0	0
	004-Hydrant	5,016	0	0	15,000	0
	005-Parks & Recreation	30,912	0	0	0	0
	007-Library	11	0	0	0	0
	008-Sewer	249,996	250,000	0	275,000	250,000
	009-Community Pool	28,512	0	0	0	0
	015-Golf Course	0	0	647,900	0	0
	017-2016 Bond Fund	0	0	0	0	0
	019-Special Projects	115,000	0	0	0	0
	020-Debt Service	38,760	0	0	0	0
	050-Rescue Squad	4,323	0	0	0	0
	062-Return of Unvested LMT Contrib	58	0	0	0	0
	091-Unemployment Compensation	0	0	1,049	1,049	0
	<b>DEPARTMENT TOTAL</b>	<b>502,789</b>	<b>250,000</b>	<b>648,949</b>	<b>291,049</b>	<b>250,000</b>
395	<b>REBATE FROM PRIOR YEAR</b>					
	001-Casualty Insurance	57,788	50,000	18,636	53,000	50,000
	002-Workmens Compensation	38,417	20,000	18,842	42,927	40,000
	<b>DEPARTMENT TOTAL</b>	<b>96,205</b>	<b>70,000</b>	<b>37,478</b>	<b>95,927</b>	<b>90,000</b>
	<b>TOTAL REVENUES</b>	<b>13,339,003</b>	<b>13,197,797</b>	<b>13,191,340</b>	<b>14,031,194</b>	<b>13,456,852</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>16,713,438</b>	<b>14,805,818</b>	<b>13,730,952</b>	<b>14,570,806</b>	<b>14,927,372</b>



**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
GENERAL FUND - CENTRAL  
GOVERNMENT EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
400	<b>CENTRAL GOVERNMENT</b>					
	100 - Personal Services	167,057	240,069	175,481	243,000	250,564
	101 - Supervisor Salaries	21,511	21,500	16,407	21,500	21,500
	210 - Office/Administration	7,228	30,500	17,949	21,000	12,000
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	10,264	15,204	10,203	13,000	16,022
	309 - Traffic Engineering	0	0	0	0	5,000
	310 - Storm Water Engineering	0	87,000	33,527	120,000	70,000
	311 - Auditing & Accounting	14,775	22,000	44,850	44,000	32,000
	312 - Mgmt. Consultation	99,687	0	0		0
	313 - Engineering Fees	285,265	115,000	62,803	110,000	90,000
	314 - Legal Fees	269,109	210,000	124,277	185,000	160,000
	315 - Outside Legal Fees	0	0	0		85,000
	316 - Payroll Service Fees	12,317	11,500	9,701	12,000	12,000
	317 - Education & Training	1,706	2,000	1,033	1,800	2,000
	318 - Actuarial Services	0	0	0	0	4,500
	321 - Telephone	15,753	11,000	6,399	11,000	11,000
	325 - Postage	13,986	12,500	8,455	13,200	13,500
	337 - Auto Allowance	0	4,800	4,000	4,800	4,800
	340 - Advertising & Printing	17,197	16,000	5,544	15,000	15,500
	353 - Bonding Fees	7,694	6,000	5,075	6,000	6,000
	420 - Dues & Subscriptions	9,320	11,000	9,146	10,900	10,900
	480 - Misc Expense	11,527	5,000	8,238	10,000	10,000
	<b>TOTAL EXPENDITURES</b>	964,395	821,073	543,088	842,200	832,286

**TOWNSHIP OF LOWER MAKEFIELD**  
**2020 ANNUAL OPERATING BUDGET**  
**GENERAL FUND**  
**GENERAL EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
401	<b>GENERAL EXPENDITURES</b>					
	153-Deferred Comp. Match	31,816	40,180	37,398	40,180	47,680
	154-Deferred Comp. Admin Fees	0	750	350	750	750
	156 - Hospitalization	1,517,303	1,604,429	1,138,603	1,530,000	1,587,085
	158 - Disability & Life Ins.	70,780	67,000	59,268	67,000	67,000
	160 - Defined Contribution Match	0	0	0	0	0
	161 - FICA Employers Share	491,537	514,404	376,326	500,687	557,819
	194 - Employer Paid Unemployment Comp	0	7,500	1,050	3,800	7,500
	352 - Property/Liability Insurance	187,847	175,257	192,096	172,500	191,910
	354 - Workers Comp	248,321	206,451	253,264	253,264	201,384
	360 - Utilities	3,995	3,400	3,138	4,000	4,000
	430 - Real Estate Taxes	23,750	48,498	15,206	48,498	48,498
	461 - Farmland Preservation	35	250	35	150	250
	462 - Enviroment Council	5,185	4,000	1,982	3,500	4,000
	463 - Historical Review Board	0	500	0	0	500
	464 - Historical Commission	197	500	0	0	500
	465 - Solid Waste	4,343	5,000	4,343	4,500	5,000
	474 - CMAC	144	100	50	50	100
	475 - Citizens Traffic Commission	303	300	250	250	300
	476 - Citizens Economic	0	500	0	0	0
	491 - Real Estate Tax Refund	26,020	7,500	3,340	6,000	6,000
	760 - Rental-Farringer House	4,425	2,500	2,436	3,000	3,000
	764 - Dalgewicz Manor House	7,788	1,000	422	750	1,000
	<b>TOTAL EXPENDITURES</b>	<b>2,623,789</b>	<b>2,690,019</b>	<b>2,089,557</b>	<b>2,638,879</b>	<b>2,734,276</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
GENERAL FUND - FINANCE  
DEPARTMENT EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
402	<b>FINANCIAL ADMIN.</b>					
	100-Personal Services	241,014	262,288	192,386	262,000	270,698
	200-Parts & Supplies	3,758	3,500	2,679	3,800	4,000
	260-Minor Equipment	1,459	1,500	836	1,200	1,500
	300-Contracted Services	12,203	1,420	2,459	2,500	1,400
	317-Education & Training	0	500	0	0	500
	331-Travel Expenses	0	0	0	0	0
	420-Dues & Subscriptions	0	500	0	0	500
	<b>TOTAL EXPENDITURES</b>	<b>258,433</b>	<b>269,708</b>	<b>198,359</b>	<b>269,500</b>	<b>278,598</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
GENERAL FUND - TAX  
COLLECTION EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
403	<b>TAX COLLECTION</b>					
	100-Personal Services	32,694	31,500	26,725	31,500	31,500
	200-Parts & Supplies	5,944	6,000	5,377	6,100	6,500
	353-Bonding Fees	938	938	0	938	938
	<b>TOTAL EXPENDITURES</b>	39,576	38,438	32,101	38,538	38,938

**TOWNSHIP OF LOWER MAKEFIELD**  
**2020 ANNUAL OPERATING BUDGET**  
**GENERAL FUND - INFORMATION TECHNOLOGY**  
**DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
407	<b>INFORMATION TECHNOLOGY</b>					
	200-Parts & Supplies	130	5,500	0	1,000	2,500
	260-Minor Equipment	2,554	2,000	110	800	2,000
	300-Contracted Services	115,738	135,750	104,334	125,000	141,488
	317-Education & Training	0	0	0	0	0
	391-Hardware Maintenance	1,029	0	0	0	0
	392-Software Maintenance	30,698	0	0	0	0
	420-Dues & Subscriptions	411	500	261	400	500
	480-Miscellaneous	11,277	7,000	0	0	0
	600-Capital Purchases	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	161,837	150,750	104,705	127,200	146,488

**TOWNSHIP OF LOWER MAKEFIELD**  
**2020 ANNUAL OPERATING BUDGET**  
**GENERAL FUND - POLICE**  
**DEPARTMENT EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
410	<b>POLICE</b>					
	100 - Personal Services	3,710,091	3,763,927	2,715,678	3,747,927	4,201,370
	102 - Crossing Guards	148,949	163,185	109,677	163,185	176,000
	103 - Overtime	218,814	266,400	169,185	250,000	276,399
	104 - Office	166,307	177,857	127,521	168,000	182,052
	105 - Court & Standby	56,276	87,000	68,892	87,000	90,000
	151 - Longevity	83,561	82,640	82,637	82,640	91,718
	152 - Other Benefits	249,166	275,151	7,160	275,000	274,493
	153 - Deferred Comp. Match	62,023	68,000	60,840	68,000	68,000
	154 - Retirement Benefits	121,587	118,332	0	15,000	0
	205 - Uniforms & Equip	51,710	102,300	44,279	102,300	102,600
	206 - Photo Supplies	0	100	0	0	100
	210 - Office/Administration	18,293	16,500	11,144	16,000	16,500
	232 - Diesel & Gasoline Fuel	54,678	56,000	38,556	56,000	56,000
	242 - Crime Prevention	1,725	4,700	2,034	3,000	4,700
	251 - Vehicle Parts & Supp.	35,669	45,000	27,265	45,000	45,000
	260 - Minor Equipment	34,742	18,260	18,994	21,000	15,760
	300 - Contracted Service	96,443	94,408	70,895	96,260	95,645
	314 - Legal Expenses	0	0	0	0	0
	317 - Education/Training	22,287	28,050	8,087	12,000	31,050
	319 - Animal Control	25,121	25,600	19,359	25,600	25,750
	321 - Telephone	26,486	34,680	18,271	28,000	34,680
	327 - Radio-Maintenance	0	1,800	0	7,000	1,800
	361 - Electric	5,791	7,000	3,667	5,800	7,000
	375 - Traffic Signal Repairs	32,585	30,000	12,497	30,000	30,000
	376 - Pistol Range Maint.	2,781	2,500	0	0	2,500
	420 - Dues & Subscriptions	1,757	2,957	2,474	3,000	2,957
	450 - Emergency Management	1,034	5,500	0	3,000	5,500
	480 - Miscellaneous	21,304	19,500	10,124	12,000	19,500
	485 - D.A.R.E. Program	1,951	4,500	0	0	4,500
	490 - Mobile Phones	0	9,000	0	5,000	9,000
	<b>TOTAL EXPENDITURES</b>	<b>5,251,130</b>	<b>5,510,847</b>	<b>3,629,235</b>	<b>5,327,712</b>	<b>5,870,574</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATION BUDGET  
GENERAL FUND - PLANNING AND  
ZONING DEPARTMENT EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
414	<b>BUILDING &amp; ZONING</b>					
	100 - Personal Services	268,979	286,462	216,137	286,462	297,219
	210 - Office/Administration	8,378	8,000	6,016	7,500	8,000
	260 - Minor Equipment	594	500	553	553	750
	300 - Contracted Services	429	6,500	12,875	13,412	12,482
	308 - Grading Fees	0	0	0	0	0
	309 - Inspection Fees	262,621	220,000	152,258	200,000	220,000
	311 - Zoning Hearing Board	28,095	35,000	32,469	33,500	35,000
	<b>TOTAL EXPENDITURES</b>	<b>569,097</b>	<b>556,462</b>	<b>420,307</b>	<b>541,427</b>	<b>573,451</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
GENERAL FUND - PUBLIC WORKS  
DEPARTMENT - EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
409	<b>BUILDING MAINTENANCE</b>					
	100-Personal Services - Full Time	79,577	46,099	45,031	46,099	54,015
	101-Personal Services - Part Time	0	0	0	0	0
	103-Over Time	0	5,247	4,107	5,000	5,525
	260-Minor Equipment	402	0	0	0	0
	300-Contracted Services	545	45,525	38,965	49,375	70,825
	360-Utilities	42,744	44,500	25,802	40,000	42,000
	374-Repairs & Maintenance	56,161	20,000	10,197	17,500	20,000
	480-Miscellaneous	3,409	5,000	996	2,000	5,000
	<b>TOTAL BUILDING MAINTENANCE</b>	<b>182,837</b>	<b>166,371</b>	<b>125,098</b>	<b>159,974</b>	<b>197,365</b>
426	<b>RECYCLING</b>					
	100-Personal Services - Full Time	31,477	0	0	0	0
	101-Personal Services - Part Time	0	0	0	0	0
	103-Over Time	0	0	0	0	11,570
	200-Parts & Supplies	4,959	0	0	0	0
	232-Diesel & Gasoline Fuel	8,483	0	0	0	0
	300-Contracted Services	0	9,500	9,310	9,310	17,575
	480-Miscellaneous	9,500	0	0	0	0
	<b>TOTAL RECYCLING</b>	<b>54,419</b>	<b>9,500</b>	<b>9,310</b>	<b>9,310</b>	<b>29,145</b>
427	<b>LEAF COLLECTION</b>					
	100-Personal Services - Full Time	78,174	120,530	0	120,530	132,081
	101-Personal Services - Part Time	0	24,854	0	20,000	25,000
	103-Over Time	0	19,798	0	19,000	20,000
	200-Parts and Supplies	9,907	27,500	514	25,000	25,000
	232-Veh. Diesel & Gasoline	9,093	0	0	0	0
	300-Contracted Services	966	159,406	0	160,000	175,000
	305-Outside Labor	160,769	0	0	0	0
	480-Miscellaneous	445	0	0	0	0
	<b>TOTAL LEAF COLLECTION</b>	<b>259,353</b>	<b>352,088</b>	<b>514</b>	<b>344,530</b>	<b>377,081</b>
428	<b>BASIN MAINTENANCE</b>					
	100-Personal Services - Full Time	50,148	0	0	0	0
	101-Personal Services - Part Time	0	60,960	54,833	58,000	62,000
	103-Over Time	0	0	0	0	0
	200-Parts & Supplies	6,436	9,500	4,669	8,000	9,500
	260-Minor Equipment	0	1,000	0	500	15,000
	300-Contracted Services	0	0	1,101	1,101	1,000
	305-Outside Labor	0	0	0	0	0
	<b>TOTAL BASIN MAINTENANCE</b>	<b>56,584</b>	<b>71,460</b>	<b>60,603</b>	<b>67,601</b>	<b>87,500</b>
	(Continued)					



**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
GENERAL FUND - PUBLIC WORKS  
DEPARTMENT - EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
430	<b>HIGHWAY MAINTENANCE</b>					
	100-Personnel - Full Time	685,525	522,693	422,812	522,693	597,647
	101-Personnel - Part Time	0	0	0	0	0
	103-Over Time	0	240,675	84,469	110,000	195,000
	150-Benefits	15,592	38,250	4,217	38,250	32,500
	151-Longevity	0	25,395	0	25,395	25,395
	191-Uniforms	0	0	0	0	0
	200-Parts and Supplies	11,265	15,000	3,631	14,800	15,000
	210-Office/Administration	8,685	12,000	9,280	11,500	12,000
	232-Veh-Diesel & Gasoline	40,802	48,500	27,337	46,000	46,000
	245-Materials	38,330	50,000	25,078	40,000	50,000
	246-Road Signs	24,759	40,000	1,559	22,000	40,000
	251-Veh-Parts & Supplies	28,500	40,000	33,345	45,000	40,000
	252-Tires	9,004	7,500	1,728	7,500	7,500
	253-Veh-Licenses & Tags	0	0	0	0	0
	260-Minor Equipment	7,556	14,300	1,844	12,000	14,000
	300-Contracted Services	104,710	142,499	82,230	128,641	155,849
	305-Outside Labor	4,439	0	0	0	0
	306-Veh-Outside Repairs	14,898	15,000	5,515	14,000	15,000
	317-Training	0	0	0	0	5,000
	374-Repairs & Maintenance	0	1,000	0	500	1,000
	<b>TOTAL HIGHWAY MAINTENANCE</b>	994,065	1,212,812	703,043	1,038,279	1,251,891
432	<b>SNOW &amp; ICE CONTROL</b>					
	100-Personal Services - Full Time	63,920	0	0	0	0
	101-Personal Services - Part Time	0	0	0	0	0
	103-Over Time	0	0	0	0	0
	300-Contracted Services	99,420	75,000	34,475	48,000	75,000
	305-Outside Labor	0	0	0	0	0
	480-Miscellaneous	2,811	2,500	1,437	2,000	2,500
	<b>TOTAL SNOW AND ICE CONTROL</b>	166,151	77,500	35,912	50,000	77,500
	<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	1,713,409	1,889,731	934,481	1,669,694	2,020,482

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
GENERAL FUND  
TRANSFERS OUT**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
492	<b>INTERFUND OPERATING TRANSFERS</b>					
	060 - Police	686,508	729,757	0	729,757	874,896
	062 - Def Contribution Pension	67,188	72,911	52,156	72,911	76,215
	065 - Non-Uniformed	278,702	272,447	0	272,447	333,312
	<b>SUB TOTALS</b>	1,032,398	1,075,115	52,156	1,075,115	1,284,423
	<b>TOTAL EXPENDITURES</b>	1,032,398	1,075,115	52,156	1,075,115	1,284,423
492	<b>TRANSFERS</b>					
	003 - Fire Protection	0	0	0	0	0
	004 - Hydrants	62,000	0	0	0	0
	011 - Traffic Impact	189,418	0	0	0	0
	015 - Golf	735,582	165,000	812,900	333,620	276,776
	019 - Special Projects	0	0	0	33,702	29,588
	020 - Debt Service	120,679	0	0	0	0
	030 - Capital Reserve	2,299,516	235,619	0	194,899	152,500
	035 - Liquid Fuels	0	0	0	0	0
	040 - 9-11 Memorial Fund	67,500	0	800	7,800	26,650
	050 - Ambulance/Rescue Squad	50,000	0	0	0	0
	091 - Unemployment Fund	35,065	0	0	0	0
	<b>TOTAL</b>	3,559,760	400,619	813,700	570,021	485,514

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
STREET LIGHT FUND  
REVENUES**

FUND NO. 02

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
279	<b>1/1 FUND BALANCE</b>	12,018	31,381	41,342	41,342	66,692
341	<b>INTEREST EARNINGS</b> 000-Interest Earnings	89	0	143	200	100
383	<b>LIGHT ASSESSMENTS</b> 300-Current Assessment 301-Delinquent Assessment	68,129 400	65,000 250	67,115 1,150	68,000 1,150	68,000 250
		68,529	65,250	68,265	69,150	68,250
	<b>TOTAL REVENUES</b>	68,617	65,250	68,407	69,350	68,350
	<b>TOTAL FUNDS AVAILABLE</b>	80,635	96,631	109,750	110,692	135,042

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
STREET LIGHT FUND  
EXPENDITURES**

FUND NO. 02

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
434	<b>STREET LIGHTING</b>					
	361-Electricity	28,881	35,000	22,463	32,000	32,000
	374-Repairs & Maintenance	9,167	15,000	5,500	12,000	15,000
	<b>DEPARTMENT TOTAL</b>	38,048	50,000	27,963	44,000	47,000
492	<b>TRANSFERS</b>					
	001-Transfer to General Fund	1,245	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	39,293	50,000	27,963	44,000	47,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	29,324	15,250	40,444	25,350	21,350
	<b>ENDING FUND BALANCE</b>	41,342	46,631	81,787	66,692	88,042

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
FIRE PROTECTION FUND  
REVENUES**

FUND NO. 03

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
279	<b>1/1 FUND BALANCE</b>	59,643	40,018	29,116	29,116	86,677
	<b><u>REVENUES:</u></b>					
301	<b>REAL ESTATE TAXES</b>	.90 Mills				.90 mills
	100-Current Levy	466,565	472,472	464,586	473,106	475,898
	200-Delinquent	4,729	4,000	2,915	3,000	3,000
	600-Interim-Current	1,559	1,200	1,192	1,250	1,200
	601-Interim-Delinquent	334	150	84	100	100
	<b>DEPARTMENT TOTALS</b>	473,187	477,822	468,777	477,456	480,198
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	17	0	577	625	600
355	<b>STATE SHARED REVS.</b>					
	130-For. Fire Ins. Prem. Tax	268,866	300,000	289,474	289,474	290,000
362	<b>FIRE INSPECTION FEE</b>					
	201-Special Fire Protection Fees	25,700	28,000	30,815	31,000	28,000
392	<b>INTERFUND TRANSFERS</b>					
	001-Transfer From General Fund	0	0	0	0	0
	017-Transfer From 2016 Bond Fund	572,235	0	0		0
	<b>DEPARTMENT TOTAL</b>	572,235	0	0	0	0
395	<b>REBATES FROM PRIOR YEAR</b>					
	002 -Workmens Compensation	562	200	304	600	600
	<b>TOTAL REVENUES</b>	1,340,567	806,022	789,947	799,155	799,398
	<b>TOTAL FUNDS AVAILABLE</b>	1,400,210	846,040	819,063	828,271	886,075

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
FIRE PROTECTION FUND  
EXPENDITURES**

FUND NO. 03

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
411	<b>FIRE PROTECTION</b>					
	100-Personal Services	20,287	22,000	15,548	21,000	22,000
	161-FICA Employers Share	1,638	1,683	1,306	1,607	1,683
	210-Office/Administration	0	100	0	0	100
	300-Contracted Services	14,400	14,400	10,800	14,400	14,400
	354-Worker's Comp Ins.	4,006	63,523	4,086	5,000	60,633
	530-Contr.-Yardley-Makefield	355,000	355,000	355,000	355,000	355,000
	533-Y-M Relief Assn.	260,800	290,000	280,790	280,790	290,000
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	8,066	10,000	8,684	8,684	10,000
	<b>DEPARTMENT TOTAL</b>	<b>670,197</b>	<b>762,706</b>	<b>682,213</b>	<b>692,481</b>	<b>759,816</b>
480	<b>MISCELLANEOUS EXPENDITURES</b>					
	700-Capital Purchases	572,235	0	0	0	0
492	<b>INTERFUND OPERATING TRANSFERS</b>					
	001-General Fund	28,956	0	0	0	0
	020-Debt Service Fund	99,705	49,114	0	49,114	49,300
	<b>DEPARTMENT TOTAL</b>	<b>128,661</b>	<b>49,114</b>	<b>0</b>	<b>49,114</b>	<b>49,300</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,371,093</b>	<b>811,820</b>	<b>682,213</b>	<b>741,595</b>	<b>809,116</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(30,527)</b>	<b>(5,798)</b>	<b>107,734</b>	<b>57,561</b>	<b>(9,718)</b>
	<b>ENDING FUND BALANCE</b>	<b>29,116</b>	<b>34,220</b>	<b>136,850</b>	<b>86,677</b>	<b>76,959</b>

**LOWER MAKEFIELD TOWNSHIP  
2020 ANNUAL OPERATING BUDGET  
HYDRANT FUND  
REVENUES**

FUND NO. 04

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
279	<b>1/1 FUND BALANCE</b>	(63,753)	94	1,902	1,902	3,049
	<b><u>REVENUES:</u></b>					
301	<b>REAL ESTATE TAXES</b>	.33 Mills				.33 Mills
	100-Current Levy	161,832	173,240	161,246	173,472	174,496
	200-Delinquent	1,763	1,500	1,057	1,000	1,000
	600-Interim-Current	543	250	434	250	500
	601-Interim-Delinquent	125	200	31	100	200
	<b>DEPARTMENT TOTALS</b>	164,263	175,190	162,767	174,822	176,196
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	10	0	126	175	150
392	<b>INTERFUND TRANSFERS</b>					
	001-Transfer From General Fund	62,000	0	0	0	0
	<b>TOTAL REVENUES</b>	226,273	175,190	162,894	174,997	176,346
	<b>TOTAL FUNDS AVAILABLE</b>	162,520	175,284	164,796	176,899	179,395

**LOWER MAKEFIELD TOWNSHIP  
2020 ANNUAL OPERATING BUDGET  
HYDRANT FUND  
EXPENDITURES**

FUND NO. 04

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
449	<b>HYDRANT SERVICES</b>					
	100-Personal Services	0	0	0		
	366-PA American Water Fees	146,752	154,000	94,319	150,000	150,000
	367-Morrisville Water Fees	8,850	10,000	8,850	8,850	10,000
	<b>DEPARTMENT TOTAL</b>	155,602	164,000	103,169	158,850	160,000
492	<b>TRANSFERS</b>					
	001-General Fund	5,016	0	0	15,000	0
	<b>TOTAL EXPENDITURES</b>	160,618	164,000	103,169	173,850	160,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	65,655	11,190	59,724	1,147	16,346
	<b>ENDING FUND BALANCE</b>	1,902	11,284	61,627	3,049	19,395



**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
PARK & RECREATION REVENUES  
REVENUES**

**FUND NO. 05**

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
279	<b>1/1 FUND BALANCE</b>	(116,986)	1,321	29,393	29,393	55,846
301	<b>REAL ESTATE TAXES</b>	2.43 mills	2.67 mills			2.43 mills
	100 - Current Levy	1,259,725	1,401,666	1,378,270	1,403,548	1,278,402
	200 - Delinquent	6,732	5,500	7,645	6,500	6,000
	600 - Interim - Current	4,245	2,180	3,572	2,100	2,000
	601 - Interim - Delinquent	694	750	230	7,800	750
	<b>DEPARTMENT TOTALS</b>	1,271,397	1,410,096	1,389,718	1,419,948	1,287,152
341	<b>INTEREST EARNINGS</b>	583	0	1,370	1,400	1,400
342	<b>RENTS &amp; ROYALTIES</b>					
	216 - Rent - 5 Mile Woods	10,150	17,500	13,050	17,500	17,500
	300 - Rent - Community Center	7,364	5,000	9,655	11,000	11,000
	450 - Equipment Rental	45,225	49,000	31,960	45,000	45,000
	<b>DEPARTMENT TOTALS</b>	62,739	71,500	54,665	73,500	73,500
357	<b>LOCAL GOV'T. GRANTS</b>					
	100 - DCNR Mem Park/Bike Path	0	250,000	0	0	250,000
367	<b>PARKS &amp; RECREATION</b>					
	100 - Program Fees - Athletics	121,081	116,700	44,629	110,000	110,000
	101 - Program Fees - 5 Mile Woods	0	0	0	0	0
	102 - Program Fees - Club Activities	0	0	662	662	1,000
	105 - Program Fees-Dog Park	13,100	11,000	9,290	9,500	9,500
	110 - Program Fees-Instruction	35,539	35,000	34,682	36,000	36,000
	200 - Sales	5,664	5,000	9,577	10,000	10,000
	201 - Summer Camp Revenue	0	44,938	81,343	81,343	80,000
	<b>DEPARTMENT TOTALS</b>	175,384	212,638	180,183	247,505	246,500
380	<b>MISC. REVENUES</b>					
	000 - Misc. Revenues	28,304	30,000	3,924	4,000	4,000
	001 - Celebration Day Revenue	10,935	10,000	7,250	12,000	10,000
	002 - Memorial Bench Revenue	6,702	0	5,468	5,468	0
	003 - Overtime Reimbursement	0	5,341	3,537	3,537	5,000
	005 - Light Cost Recovery	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	45,941	45,341	20,178	25,005	19,000
392	<b>INTERFUND TRANSFERS</b>					
	006 - Transfer From Park & Rec FIL	0	0	0	0	0
	017 - Transfer From 2016 Bond Fund	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0
395	<b>REBATE FROM PRIOR YEAR</b>					
	001 - Casulty Insurance	1,244	900	400	900	900
	002 - Workmens Compensation	2,905	1,200	1,570	1,570	1,600
	021 - Casualty Insurance Rebate	95	60	32	32	60
	022 - Workmens Comp Rebate	468	200	253	253	300
	<b>DEPARTMENT TOTALS</b>	4,712	2,360	2,256	2,755	2,860
	<b>TOTAL REVENUES</b>	1,560,756	1,991,935	1,648,370	1,770,113	1,880,412
	<b>TOTAL FUNDS AVAILABLE</b>	1,443,770	1,993,256	1,677,763	1,799,506	1,936,258

**Township of Lower Makefield  
2020 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

**FUND NO. 05**

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
451	<b>PARKS &amp; RECREATION</b>					
	100 - Personnel	398,637	338,466	250,593	338,466	392,498
	102 - Summer Camp Staff	0	23,520	28,437	28,437	35,000
	103 - Over Time	0	15,141	15,823	17,500	18,000
	105 - Reimbursable Overtime	0	7,310	5,611	5,611	7,539
	150 - Benefits	134,069	14,000	4,850	14,000	14,000
	151 - Longevity	0	6,506	0	6,506	6,506
	153 - Deferred Comp Match	6,289	7,000	5,949	6,800	7,000
	156 - Healthcare	0	85,702	68,044	85,702	102,080
	161 - Fica Employer's Share	33,823	29,348	28,508	29,905	34,578
	191 - Uniform Allowance	2,202	2,600	481	2,600	2,600
	200 - Parts & Supplies	30,573	30,000	29,000	30,000	31,000
	210 - Office/Administration	7,436	15,000	18,774	22,000	22,000
	232 - Diesel & Gasoline Fuel	12,540	12,000	9,654	12,000	12,500
	247 - Programs & Events	62,314	60,000	52,855	62,000	62,000
	248 - Discount Tickets	5,656	4,600	8,113	8,500	8,500
	249 - Summer Camp Expenses	0	15,000	24,978	24,978	20,800
	260 - Minor Equipment	8,653	9,500	6,021	6,021	8,000
	300 - Contracted Services	55,805	33,142	31,172	34,000	35,242
	306 - Program Instructors	0	26,250	21,386	26,500	26,500
	313 - Engineering Fees	30,934	55,000	72,668	100,000	65,000
	314 - Legal Fees	377	5,000	1,782	2,500	5,000
	317 - Education/Training	1,597	4,000	3,287	3,600	4,000
	352 - Casualty Insurance	4,046	3,667	4,136	4,400	4,400
	354 - Worker's Comp. Insurance	20,695	15,880	21,108	22,000	21,000
	360 - Utilities	17,290	17,500	11,715	17,000	17,300
	371 - Trail Maintenance	0	0	0	0	36,000
	374 - Repairs & Maintenance	34,780	37,500	7,872	12,000	25,000
	384 - Lease Expense	0	0	13,058	13,058	26,120
	600 - Capital Construction	3,524	533,162	18,379	19,000	0
	700 - Capital Purchases	5,386	11,500	2,000	2,000	0
	<b>DEPARTMENT TOTALS</b>	876,627	1,418,294	766,251	957,084	1,050,163
452	<b>MEMORIAL PARK</b>					
	200 - Parts & Supplies	3,260	7,000	1,447	4,000	7,500
	300 - Contracted Services	1,809	9,388	7,736	9,000	18,800
	360 - Utilities	2,357	3,000	2,170	2,600	3,000
	374 - Repairs & Maintenance	0	300	0	0	0
	<b>DEPARTMENT TOTAL</b>	7,426	19,688	11,353	15,600	29,300
454	<b>MACCLESFIELD PARK</b>					
	200 - Parts & Supplies	8,363	10,000	3,618	6,000	8,000
	260 - Minor Equipment	2,456	5,000	0	3,500	5,000
	300 - Contracted Services	23,125	14,416	28,250	30,000	24,740
	360 - Utilities	43,920	44,500	23,756	44,200	44,500
	374 - Repairs & Maintenance	46	2,500	0	1,000	2,500
	<b>DEPARTMENT TOTALS</b>	77,909	76,416	55,625	84,700	84,740
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	961,962	1,514,398	833,229	1,057,384	1,164,203

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

**FUND NO. 05**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
455	<b>Softball Complex- Fred Allan</b>					
	200 - Parts & Supplies	3,495	5,000	2,224	4,000	5,000
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	3,662	2,000	1,497	2,000	3,420
	360 - Utilities	4,642	0	3,400	4,600	4,600
	374 - Repairs & Maintenance	0	1,500	0	500	1,500
	<b>DEPARTMENT TOTALS</b>	<b>11,799</b>	<b>8,500</b>	<b>7,122</b>	<b>11,100</b>	<b>14,520</b>
456	<b>DOG PARK</b>					
	200 - Parts & Supplies	4,639	1,000	1,507	2,000	2,000
	210 - Office/Administration	1,372	0	0	0	0
	260 - Minor Equipment	2,485	2,000	0	0	1,000
	300 - Contracted Services	11,172	8,352	3,938	7,500	8,752
	313 - Engineering	0	0	0	0	0
	360 - Utilities	3,473	2,800	2,778	3,400	3,400
	374 - Repairs & Maintenance	0	500	0	0	500
	<b>DEPARTMENT TOTALS</b>	<b>23,141</b>	<b>14,652</b>	<b>8,224</b>	<b>12,900</b>	<b>15,652</b>
457	<b>SAMOST</b>					
	300 - Contracted Services	0	0	0	0	0
458	<b>SNIPES</b>					
	200 - Parts & Supplies	0	0	0	0	0
	210 - Office/Administration	0	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	13,920	0	0	0	0
	360 - Utilities	0	0	0	0	0
	374 - Repairs & Maintenance	0	0	0	0	0
	600 - Capital Construction	0	0	0	0	0
	700 - Capital Purchase	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>13,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
459	<b>COMMUNITY CENTER</b>					
	200 - Parts & Supplies	12,358	11,500	4,698	8,000	8,500
	210 - Office/Administration	4,668	0	72	0	0
	260 - Minor Equipment	24,860	2,000	1,629	2,000	2,000
	300 - Contracted Services	45,269	19,112	9,539	17,000	28,310
	313 - Engineering	0	0	0	0	0
	314 - Legal	0	0	0	0	0
	360 - Utilities	19,820	20,000	15,812	19,900	20,200
	374 - Repairs & Maintenance	65	0	0	0	0
	600 - Capital Construction	7,284	0	0	0	0
	700 - Capital Purchase	9,265	3,500	0	0	25,000
	<b>DEPARTMENT TOTALS</b>	<b>123,588</b>	<b>56,112</b>	<b>31,750</b>	<b>46,900</b>	<b>84,010</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>172,449</b>	<b>79,264</b>	<b>47,095</b>	<b>70,900</b>	<b>114,182</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

**FUND NO. 05**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
469	<b>5 MILE WOODS</b>					
	100 - Personnel	7,815	15,000	4,865	10,000	12,500
	161 - FICA Employer's Share	540	1,148	433	765	956
	200 - Parts & Supplies	1,847	2,000	222	1,000	2,000
	210 - Office/Administration	0	0	0	0	0
	247 - Programs & Events	150	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	1,333	5,000	4,460	4,800	7,450
	317 - Education/Training	0	0	0	0	0
	321 - Telephone	699	700	473	700	700
	352 - Casualty Insurance	309	280	316	300	350
	354 - Workers' Comp Insurance	3,338	3,200	3,405	3,405	3,500
	360 - Utilities	3,530	5,000	1,299	3,800	5,000
	374 - Repairs & Maintenance	0	3,000	0	0	7,000
	<b>DEPARTMENT TOTALS</b>	<b>19,560</b>	<b>35,328</b>	<b>15,473</b>	<b>24,770</b>	<b>39,456</b>
492	<b>INTERFUND OPERATING TRANSFER</b>					
	001 - General Fund	30,912	0	0	0	0
	019 - Special Projects	0	120,000	0	0	76,650
	020 - Debt Service	173,757	173,757	0	173,757	173,757
	007 - Recreation Capital Reserve	0	0	0	376,000	250,000
	065 - NonUniform Pension	55,737	40,850	0	40,850	40,850
	<b>DEPARTMENT TOTALS</b>	<b>260,406</b>	<b>334,607</b>	<b>0</b>	<b>590,607</b>	<b>541,257</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>279,966</b>	<b>369,935</b>	<b>15,473</b>	<b>615,377</b>	<b>580,713</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,414,377</b>	<b>1,963,597</b>	<b>895,798</b>	<b>1,743,661</b>	<b>1,859,098</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>146,379</b>	<b>28,338</b>	<b>752,572</b>	<b>26,452</b>	<b>21,314</b>
	<b>ENDING FUND BALANCE</b>	<b>29,393</b>	<b>29,659</b>	<b>781,965</b>	<b>55,846</b>	<b>77,160</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
PARK AND RECREATION FEE IN LIEU  
REVENUES**

**FUND NO. 06**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	56,862	13,247	37,180	37,180	73,496
	<b><u>REVENUES:</u></b>					
341	<b>INTEREST EARNINGS</b> 000-Interest Earnings	55	0	93	100	100
387	<b>CONTRIBUTIONS</b> 060 - Developers	47,856	0	36,216	36,216	0
392	<b>TRANSFER FROM BOND FUND</b> 017-Transfer from Bond Fund	0	0	0	0	0
	<b>TOTAL REVENUES</b>	47,911	0	36,309	36,316	100
	<b>TOTAL FUNDS AVAILABLE</b>	104,773	13,247	73,490	73,496	73,596

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
PARK AND RECREATION FEE IN LIEU  
FUND - EXPENDITURES**

**FUND NO. 06**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
452	<b>PARK &amp; REC FEE IN LIEU</b>					
	310 - Professional Services	0	0	0		
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0
480	<b>MISCELLANEOUS EXPENSE</b>					
	700 - Capital Purchase	67,593	0	0	0	50,000
	<b>DEPARTMENT TOTALS</b>	67,593	0	0	0	50,000
492	<b>INTERFUND OPERATING TRANSFERS OUT</b>					
	005 - Parks and Recreation	0	0	0		
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	67,593	0	0	0	50,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(19,682)	0	36,309	36,316	(49,900)
	<b>ENDING FUND BALANCE</b>	37,180	13,247	73,490	73,496	23,596

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
RECREATION CAPITAL RESERVE  
REVENUES**

**FUND NO. 07**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	0	0	0	0	376,000
392	<b>INTERFUND TRANSFERS</b>					
	005 - Transfer From Parks & Recreation	0	0	0	376,000	250,000
	<b>TOTAL REVENUES</b>	0	0	0	376,000	250,000
	<b>TOTAL FUNDS AVAILABLE</b>	0	0	0	376,000	626,000

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
RECREATION CAPITAL RESERVE  
EXPENDITURES**

**FUND NO. 07**

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
480	<b>MISC. EXPENDITURES</b>					
	600 - Capital Projects	0	0	0	0	500,000
	Memorial Park - \$500,000 Woodside Bike Path-\$126,000 Reimbursement grant awarded for \$52,000 of \$90,000 cost available (not in budget)					
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	500,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	0	0	376,000	(250,000)
	<b>ENDING FUND BALANCE</b>	0	0	0	376,000	126,000



**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
PROPRIETARY FUNDS - SEWER  
REVENUE**

FUND NO. 08 / 18

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
289	<b>1/1 - R/E NET POSITION</b>	3,472,553	276,664	2,145,612	2,145,612	(137,872)
	<b>INTEREST EARNINGS</b>					
341	000-Interest Earnings	3,267	2,500	3,466	3,500	4,000
	<b>GRANTS</b>					
354	040 - State Grant	0	408,521	0	0	408,521
	<b>SEWERAGE CHARGES</b>					
364	110-Connection Fees From	111,948	100,000	102,926	110,000	100,000
	123-Certification Fees	860	1,000	1,910	2,000	2,000
	130-Sewer Use Charges	6,546,161	7,647,500	6,153,472	7,800,000	10,020,000
	601-Edgewood Vlg Assessment Fees	13,768	0	10,924	5,992	10,924
	<b>DEPARTMENT TOTALS</b>	6,672,737	7,748,500	6,269,232	7,912,000	10,122,000
	<b>FIXED ASSET DISPOSITION</b>					
391	391 - Sale of Fixed Asset	9,700	0	0	0	0
	<b>INTERFUND TRANSFERS</b>					
392	017 - Transfer from 2016 Bond Fund	0	3,675,000	0	125,000	3,500,000
	<b>REBATE FROM PRIOR YEAR</b>					
395	001-Casualty Insurance	15,958	17,000	5,144	15,000	15,000
	002-Workmens Compensation	2,812	3,000	1,520	2,800	3,000
	<b>DEPARTMENT TOTALS</b>	18,770	20,000	6,664	17,800	18,000
	<b>TOTAL REVENUES</b>	6,704,474	11,854,521	6,279,361	8,058,300	13,644,000

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
PROPRIETARY FUNDS - SEWER FUND  
EXPENDITURES**

FUND NO. 08 /18

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
429	<b>OPERATING EXPENSES</b>					
	100-Personal Services	326,617	258,578	199,149	258,000	259,778
	103-Overtime	0	16,000	21,363	22,000	22,660
	150-Benefits	9,741	12,000	6,550	12,000	12,000
	151-Longevity	0	5,028	0	5,028	4,000
	153-Deferred Comp. Match	4,200	4,200	2,800	4,200	4,200
	156-Health care	107,180	85,720	65,811	85,700	85,149
	160-FICA	25,481	21,390	18,432	21,805	21,913
	191-Uniforms	0	975	0	975	1,500
	210-Office/Administration	1,219	5,000	1,554	2,000	2,500
	227-Fuels and Chemicals	74	500	0	0	0
	232-Diesel & Gasoline Fuel	10,134	12,500	15,091	16,500	16,800
	251-Vehicle Parts & Supplies	1,522	5,000	1,099	5,000	4,000
	260-Minor Equipment	876	4,000	2,344	3,800	4,000
	300-Contracted Services	129,834	118,500	79,422	139,900	127,500
	307-Water Consumption Data	7,528	7,800	5,317	7,700	7,700
	311-Audit Fees	22,225	6,000	8,500	6,000	7,000
	313-Engineering Fees	97,179	150,000	78,219	135,000	200,000
	314-Legal Fees	4,711	15,000	12,469	45,000	40,000
	317-Training	0	1,000	800	800	1,000
	318-Transmission Fees	4,972,848	5,100,000	3,879,186	5,000,000	5,000,000
	321-Telephone	1,947	5,000	1,440	2,000	2,000
	352-Casualty Insurance	51,871	47,013	53,044	53,044	53,000
	354-Worker's Compensation Insurance	20,028	18,000	20,427	20,427	16,309
	361-Electricity	91,616	80,000	59,646	83,500	84,000
	364-Water & Sewer	3,419	3,600	2,532	3,620	3,620
	375-R&M-Meters/General	8,404	18,000	9,428	14,000	15,000
	376-R&M-Manholes/Mains	100,726	80,000	60,459	80,000	85,000
	377-R&M-Pump Stations	45,444	65,000	59,556	70,000	70,000
	378-R&M-Joint Use Y.B.	759	60,000	41,367	62,050	62,000
	379-R&M-Computers	2,497	3,500	1,620	3,000	3,000
	392-Software Maintenance	0	0	0	0	0
	410-Fines and Penalties	0	0	0	0	0
	480-Miscellaneous	3,014	3,000	531	1,000	1,500
	490-Sewer Auth. Admin & Cap Funds	200	2,000	0	0	0
	600-Capital Projects	4,917	4,300,613	171,489	180,000	4,655,766
	601-Edgewood Vlg Sewer Project	390	0	0	0	0
	602-Morrisville Capital Projects	0	0	168,386	400,000	650,000
	603-YBSA Capital Projects	0	0	0	0	65,000
	604-I & I Improvements	0	0	0	0	483,750
	700-Capital Purchases	0	0	0	0	0
	800-Depreciation Expense	1,262,705	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>7,319,306</b>	<b>10,514,917</b>	<b>5,048,032</b>	<b>6,744,049</b>	<b>12,071,645</b>
471	<b>DEBT PRINCIPAL</b>					
	003-Principal - GOB 2011/2016	0	415,000	415,000	0	0
	004-Principal 2016 (New Money)	0	313,500	313,500	695,300	720,100
	<b>DEPARTMENT TOTALS</b>	<b>0</b>	<b>728,500</b>	<b>728,500</b>	<b>695,300</b>	<b>720,100</b>
472	<b>DEBT INTEREST</b>					
	002-Amorization Expense	(35,126)	0	0	0	0
	003-GOB 2011/2016	208,550	198,925	198,925	0	0
	004-Interest 2016 (New Money)	240,594	232,812	232,812	415,823	394,592
	<b>DEPARTMENT TOTALS</b>	<b>414,018</b>	<b>431,737</b>	<b>431,737</b>	<b>415,823</b>	<b>394,592</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>7,733,324</b>	<b>11,675,154</b>	<b>6,208,269</b>	<b>7,855,172</b>	<b>13,186,337</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
PROPRIETARY FUNDS - SEWER FUND  
EXPENDITURES**

FUND NO. 08 / 18

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
483	<b>PENSION FUND EXPENDITURES</b>					
	000-Unfunded Pension Expenses	6,293	0	0	0	0
492	<b>TRANSFERS</b>					
	001-General Fund	249,996	250,000	0	275,000	250,000
	017-Bond Fund	0	0	0	0	0
	065-NonUniform Pension	41,803	66,000	0	66,000	66,000
	<b>DEPARTMENT TOTALS</b>	291,799	316,000	0	341,000	316,000
499	<b>CAPITAL RESERVE</b>	0	0	0	0	0
	<b>TOTAL EXPENSES</b>	8,031,416	11,991,154	6,208,269	8,196,172	13,502,337
	<b>NET INCOME (LOSS)</b>	(1,326,941)	(136,633)	71,092	(137,872)	141,663
	<b>SEWER FUND NET POSITION</b>					
279 / 283	<b>1/1 RETAINED EARNINGS</b>	3,472,553	276,664	2,145,612		
	<b>NET INCOME (LOSS)</b>	(1,326,941)	(136,633)	71,092	(137,872)	141,663
279 / 283	<b>12/31 RETAINED EARNINGS</b>	2,145,612	140,031	2,216,704	(137,872)	141,663
	<b>SEWER FUND CASH FLOW</b>					
100	<b>1/1 - CASH BALANCE</b>	(635,639)				
	<b>NET INCOME (LOSS)</b>	(1,326,941)				
	<b>(INCREASE) / DECREASE IN:</b>					
	<b>ACCTS RECEIVABLE</b>	(81,932)				
	<b>CAPITAL &amp; OTHER ASSETS</b>	267,997				
	<b>INCREASE / (DECREASE) IN:</b>					
	<b>ACCTS PAYABLE</b>	969,991				
	<b>LONG TERM DEBT</b>	(692,486)				
	<b>OTHER LIABILITIES</b>	195,211				
100	<b>12/31 - CASH BALANCE</b>	(1,303,799)				

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
COMMUNITY POOL  
REVENUES**

**FUND NO. 09**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
289	<b>1/1 CASH BALANCE</b>	306,928	52,330	91,645	91,645	18,239
	<b><u>REVENUES:</u></b>					
341	<b>INTEREST EARNINGS</b>					
	000 - Interest Earnings	858	100	783	750	750
367	<b>COMMUNITY POOL</b>					
	100 - Membership Fees	822,310	918,000	832,265	832,265	895,000
	200 - Miscellaneous Sales	117,459	117,500	113,536	109,659	110,000
	<b>DEPARTMENT TOTALS</b>	939,769	1,035,500	945,801	941,924	1,005,000
380	<b>MISCELLANEOUS REVENUES</b>					
	000 - Miscellaneous Revenues	282	0	14	514	0
395	<b>REBATE FROM PRIOR YEAR</b>					
	001 - Casulty Insurance	4,186	4,100	1,352	4,200	4,100
	002 - Workmens Compensation	5,622	1,400	3,039	3,000	1,400
		9,808	5,500	4,391	7,200	5,500
	<b>TOTAL REVENUES</b>	950,717	1,041,100	950,989	950,388	1,011,250
	<b>TOTAL FUNDS AVAILABLE</b>	1,257,645	1,093,430	1,042,634	1,042,033	1,029,489

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
COMMUNITY POOL  
EXPENDITURES**

**FUND NO. 09**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
452	<b>COMMUNITY POOL</b>					
	100 - Personel Services	439,311	461,154	383,375	413,000	435,000
	103 - Over Time	0	15,000	35,383	35,383	18,000
	150 - Benefits	1,160	1,200	972	1,200	1,200
	153 - Deferred Comp match	2,700	2,800	2,400	2,800	2,800
	156 - Hospitalization	27,738	64,476	47,915	60,000	59,371
	161 - FICA Employer's Share	34,272	36,426	29,883	34,301	34,655
	200 - Parts and Supplies	0	0	0	0	7,000
	210 - Office/Administration	36,645	34,000	26,529	28,000	16,500
	222 - Chemicals	42,053	38,000	29,783	30,000	30,000
	238 - Uniforms	0	0	0	0	8,000
	247 - Events and Programs	0	0	0	0	15,000
	249 - Other Exp. @ Pool	31,008	30,000	53,967	53,000	2,000
	260 - Minor Equipment	7,361	36,000	45,821	46,000	38,615
	300 - Contracted Services	15,489	67,395	48,459	58,043	71,770
	310 - Administrative Fees	0	0	0	0	0
	317 - Education/Training	0	0	0	0	7,000
	318 - Professional Services/Marketing	0	0	0	0	9,700
	352 - Casualty Insurance	13,607	12,000	13,912	13,912	14,000
	354 - Workers' Comp. Insurance	40,056	31,761	40,853	34,000	33,000
	360 - Utilities	93,390	85,000	49,743	63,500	60,000
	373 - Maint/Repairs/Facility	94,088	70,000	101,738	104,738	72,000
	376 - Maintenance/Grounds	1,985	3,500	7,274	7,300	0
	600 - Capital Construction	0	0	0	0	0
	700 - Capital Purchases	0	0	0	0	0
	800 - Depreciation Expense	93,340	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>974,205</b>	<b>988,712</b>	<b>918,005</b>	<b>985,177</b>	<b>935,611</b>
492	<b>INTERFUND OPERATING TRANSFERS</b>					
	001 - General Fund	28,512	0	0	0	0
	031 - Pool Capital Reserve	200,000	90,000	0	25,000	75,000
	065 - NonUniform Pension	13,934	13,617	0	13,617	14,000
	<b>TRANSFERS TOTAL</b>	<b>242,446</b>	<b>103,617</b>	<b>0</b>	<b>38,617</b>	<b>89,000</b>
	<b>TOTAL EXPENSES</b>	<b>1,216,651</b>	<b>1,092,329</b>	<b>918,005</b>	<b>1,023,794</b>	<b>1,024,611</b>
	<b>12/31 CASH BALANCE</b>	<b>91,645</b>	<b>1,101</b>	<b>124,628</b>	<b>18,239</b>	<b>4,878</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
TRAFFIC IMPACT FUND  
REVENUES**

**FUND NO. 11**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	233,923	148,935	148,397	148,397	136,697
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	57	10	284	300	300
387	<b>CONTRIBUTIONS</b> 519 - Dev. Contr. Service Area 2	0	0	0	0	0
392	<b>INTERFUND TRANSFERS IN</b> 001 - Transfers From General Fund	189,418	0	0	0	0
	<b>TOTAL REVENUES</b>	189,476	10	284	300	300
	<b>TOTAL FUNDS AVAILABLE</b>	423,399	148,945	148,682	148,697	136,997

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
TRAFFIC IMPACT FUND  
EXPENDITURES**

**FUND NO. 11**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
439	<b>HIGHWAY CONSTRUCTION</b>					
	313 - Engineering Fees	85,583	55,000	6,229	12,000	45,000
	600 - Traffic Projects	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	85,583	55,000	6,229	12,000	45,000
492	<b>INTERFUND TRANSFERS OUT</b>					
	015 - Transfers To Golf	189,418	0	0		
	<b>TOTAL EXPENDITURES</b>	275,001	55,000	6,229	12,000	45,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(85,526)	(54,990)	(5,945)	(11,700)	(44,700)
	<b>ENDING FUND BALANCE</b>	148,397	93,945	142,452	136,697	91,997

**LOWER MAKEFIELD TOWNSHIP  
2020 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
REVENUES**

ND NO. 15

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
100	<b>1/1 FUND BALANCE</b>	12,792	1,587	689,823	689,823	0
	<b><u>REVENUES:</u></b>					
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	0	0	0	0	0
367	<b>GOLF PARTICIPATION FEES</b>					
	100-Greens Fees	1,159,740	1,503,300	1,102,540	1,297,805	1,400,000
	110-Practice Range Revenue	135,565	170,300	147,784	163,785	165,000
	120-Cart Revenue	394,478	526,122	435,580	489,032	495,000
	130-Clothing	53,448	41,650	53,996	64,535	65,000
	131-Accessories	6,700	12,800	10,381	13,550	13,500
	132-Balls/Gloves	15,270	40,800	34,252	42,750	42,000
	133-Clubs	8,498	32,950	17,302	22,575	20,000
	134-Bags/Other Merchandise	53,513	41,850	5,878	12,555	14,000
	135-Lessons - Junior Camp	44,168	12,800	64,298	74,498	75,000
	136-Club Rental	1,785	0	3,427	4,200	3,000
	138-Handicap Fee	15,620	17,000	9,667	14,667	15,000
	139-Other Revenue	13,834	12,300	8,329	12,300	12,000
	140-Food	182,069	210,000	176,464	211,000	220,000
	141-Beverage	27,381	56,000	13,916	16,500	25,000
	142-Beer	140,084	145,000	137,066	148,750	155,000
	143-Liquor	51,268	55,000	50,160	57,600	59,000
	144-Wine	13,908	14,500	14,928	17,500	20,000
	145-Tabacco	0	0	0	0	0
	147-Other Revenue	62,326	82,000	31,968	55,760	57,000
	150-Food Sales - Banquet	178,435	132,000	116,973	179,650	200,000
	151-Beverage Sales - Banquet	469	3,000	13	1,750	2,500
	152-Beer Sales - Banquet	5,934	12,500	12,099	22,450	25,000
	153-Liquor Sales - Banquet	19,552	9,000	6,125	14,575	18,000
	154-Wine Sales - Banquet	2,774	5,000	2,028	4,000	4,000
	192-Interest Income	1,137	1,000	1,094	1,650	1,000
	195-Other G & A Revenue	5,951	12,000	7,721	10,000	0
	<b>DEPARTMENT TOTALS</b>	2,593,908	3,148,872	2,463,988	2,953,437	3,106,000
380	<b>MISCELLANEOUS REVENUES</b>					
	000-Miscellaneous Revenue	0	0	0	0	0
391	<b>REVENUES</b>					
	000-Sale of Fixed Assets	2,000	0	0	0	0
392	<b>INTERFUND TRANSFER</b>					
	001-Transfer from General Fund	735,582	165,000	0	333,620	276,776
	011-Transfer from Traffic Impact	189,418	0	0	0	0
	020-Transfer from Debt Services	25,000	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	950,000	165,000	0	333,620	276,776
	<b>TOTAL REVENUES</b>	3,545,909	3,313,872	2,463,988	3,287,057	3,382,776
	<b>TOTAL FUNDS AVAILABLE</b>	3,558,701	3,315,459	2,463,988	3,287,057	3,382,776



**LOWER MAKEFIELD TOWNSHIP  
2020 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
453	<b>GOLF COURSE</b>					
	800-Depreciation Expense	297,992	0	0	0	0
462	<b>COURSE &amp; GROUNDS</b>					
	100-Course & Grounds Salaried	125,605	90,570	110,784	132,784	135,000
	101-Course & Grounds Hourly	166,109	178,930	140,663	163,745	165,000
	150-Benefits	19,653	8,400	16,513	22,529	24,000
	161-FICA	31,644	20,617	26,792	31,292	22,950
	162-Unemployment Compensation Tax	0	25,064	0	0	14,165
	191-Laundry - Uniforms	1,758	1,725	4,189	1,350	1,500
	200-Supplies	15,991	6,500	4,844	6,459	7,000
	222-Chemicals	58,965	62,500	73,403	85,403	75,000
	223-Fertilizer	28,177	29,000	15,449	32,450	30,000
	224-Seeds/Trees Expenses	532	2,000	1,773	2,233	2,000
	232-Gas/Oil	10,528	10,000	9,805	13,074	12,000
	260-Small Tools	2,162	1,200	6,242	7,342	2,000
	300-Outside Services	1,892	3,000	2,689	3,589	3,000
	317-Education & Training	1,315	1,100	60	560	1,100
	321-Telephone and fax	0	0	0	0	0
	322-Aquatic Weed Management	2,450	2,500	2,050	2,550	2,500
	323-Irrigation	9,936	8,750	2,198	6,198	8,500
	324-Port-O-Lets	711	864	294	794	865
	326-Sand/Top Dressing	5,181	5,600	9,775	10,525	6,000
	329-Course & Grounds Travel	975	2,200	2,204	2,204	2,200
	335-Tournament Expenses	549	0	1,688	0	0
	354-Worker's Compensation	4,678	8,700	5,411	7,215	7,500
	362-Utilities - Pump House	13,076	15,350	9,254	12,400	14,000
	363-Water	1,480	5,000	6,524	8,699	8,000
	364-Utilities - Maintenance Building	3,715	6,500	850	2,550	2,550
	370-Equipment Lease	30,559	70,800	37,010	69,288	70,800
	371-Equipment Rental	2,855	5,050	15,131	2,175	6,000
	373-Building Management	1,224	1,500	1,757	2,342	2,000
	374-Repairs & Maintenance	21,721	11,500	24,724	32,965	35,000
	376-Landscape Expenses	2,849	4,500	1,846	3,461	4,000
	420-Subscriptions	2,364	520	3,494	3,493	2,500
	480-Course & Grounds Miscellaneous	0	900	80	380	1,000
	481-Other Course & Ground Expenses	0	0	0	0	0
	700-Capital Purchases	(35,450)	0	0	0	
	<b>DEPARTMENT TOTALS</b>	533,202	590,840	537,496	670,049	668,130
463	<b>PRACTICE RANGE</b>					
	200-Supplies	6,625	3,500	12,340	14,120	6,000
	201-Range Balls	19,081	17,500	13,908	13,908	17,500
	<b>DEPARTMENT TOTALS</b>	25,706	21,000	26,247	28,028	23,500

**LOWER MAKEFIELD TOWNSHIP**  
**2020 ANNUAL OPERATING BUDGET**  
**GOLF COURSE FUND**  
**EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
464	<b>CARTS</b>					
	100-Carts - Salaried	0	0	0	0	0
	101-Carts - Hourly	70,845	73,078	59,586	69,131	70,000
	150-Benefits	0	0	0	0	0
	161-FICA	7,495	5,590	6,174	7,024	5,355
	162-Unemployment Compensation Tax	0	6,796	0	0	3,396
	200-Supplies	879	0	6,457	7,557	3,000
	260-Minor Equipment - Carts	512	700	313	513	500
	374-Repairs & Maintenance	135	1,500	0	0	1,000
	380-Cart Lease	82,447	81,600	61,992	81,600	81,600
	<b>DEPARTMENT TOTALS</b>	<b>162,312</b>	<b>169,264</b>	<b>134,522</b>	<b>165,825</b>	<b>164,851</b>
465	<b>PRO SHOP</b>					
	100-Pro Shop - Salaried	123,643	96,864	107,092	129,214	130,000
	101-Pro Shop - Hourly	71,916	30,323	72,907	81,747	72,000
	150-Benefits	3,954	4,800	2,897	4,197	5,000
	161-FICA	21,650	9,730	18,794	25,608	15,453
	162-Unemployment Compensation Tax	0	11,825	0	0	10,325
	180-Cost of Goods Sold - Merchandise	111,758	127,536	101,937	117,974	105,000
	191-Laundry - Uniforms	0	6,350	0	5,585	6,000
	199-Comission	0	2,900	0	0	0
	200-Supplies	1,431	1,000	341	841	1,000
	203-Score Cards	0	3,100	1,932	2,576	1,500
	206-Miscellaneous Supplies	200	1,000	186	686	700
	211-Handicap Expenses	8,751	10,500	11,828	11,828	12,000
	317-Education & Training	1,253	1,100	0	750	1,000
	335-Tournament Expense	0	1,200	0	2,688	1,500
	354-Worker's Compensation	3,376	6,300	3,903	5,204	6,000
	374-Repairs & Maintenance	0	1,750	0	0	0
	400-Over/Short	47	0	0	0	0
	419-Golf Club Rental Expense	0	0	2,245	2,993	0
	420-Dues and Subscriptions	3,838	3,675	5,052	5,052	4,500
	481-Other Pro Shop Expenses	3,753	3,000	3,214	4,285	3,500
	<b>DEPARTMENT TOTALS</b>	<b>355,571</b>	<b>322,953</b>	<b>332,328</b>	<b>401,228</b>	<b>375,478</b>
466	<b>FOOD &amp; BEVERAGE</b>					
	100-Food & Beverage - Salaried	101,398	97,026	101,182	126,637	130,000
	101-Food & Beverage - Hourly	176,712	176,545	99,356	112,885	125,000
	150-Benefits	2,880	5,760	2,801	3,575	4,000
	161-FICA	28,949	20,928	20,376	26,088	19,508
	162-Unemployment Compensation Tax	0	25,562	0	0	10,250
	180-Cost of Goods Sold - Food	128,811	129,960	105,992	149,836	150,000
	181-Cost of Goods Sold - Beverage	12,044	16,520	12,103	5,840	6,000
	182-Cost of Goods Sold - Beer	42,626	50,400	41,832	57,920	56,500
	183-Cost of Goods Sold - Liquor	19,604	21,120	14,924	24,261	25,000
	184-Cost of Goods Sold - Wine	7,594	5,460	6,855	7,525	8,000
	185-Cost of Goods Sold - Banquet	0	0	0	0	0
	191-Laundry - Uniforms	3,032	2,000	1,197	1,897	2,000
	192-Laundry - Linens	7,629	6,750	4,723	6,597	6,750
	200-Bar Supplies	32	800	812	1,083	1,000

**LOWER MAKEFIELD TOWNSHIP**  
**2020 ANNUAL OPERATING BUDGET**  
**GOLF COURSE FUND**  
**EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
cont.	201-China/Glass/Silver	875	3,100	410	910	1,000
	202-Cleaning Supplies	501	3,000	892	1,190	1,200
	203-Dining Room Supplies	0	0	0	0	0
	204-Kitchen Supplies	4,866	5,850	5,294	7,059	6,000
	205-Paper Supplies	8,745	7,400	5,668	7,557	7,600
	206-Miscellaneous Supplies	191	2,000	264	764	800
	209-Flowers/Decorations	1,076	600	1,270	2,540	2,500
	215-Licenses & Permits	2,503	2,750	3,275	3,275	3,500
	225-Meals & Entertainment	0	4,250	28	628	600
	300-Outside Services	8,645	6,100	8,096	10,795	12,000
	317-Education & Training	50	600	430	630	600
	341-Printing/Reproduction	946	0	926	1,235	1,200
	354-Worker's Compensation	3,638	7,696	4,208	5,611	6,000
	371-Equipment Rental	8,373	6,500	4,250	5,667	6,500
	374-Repairs & Maintenance	10,813	11,600	8,757	11,676	11,600
	381-Other Food & Beverage Expenses	801	2,700	23	523	1,000
	400-Over/Short	(462)	0	(415)	415	0
	<b>DEPARTMENT TOTALS</b>	582,875	622,977	455,529	584,619	606,108
467	<b>Marketing</b>					
	340-Advertising	12,827	16,450	7,862	9,112	12,000
	345-Tournaments	12,679	10,500	25,198	28,595	12,500
	346-Cyber Golf	0	7,500	2,853	3,755	7,500
	347-Collateral	0	0	0	0	0
	350-Website	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	25,506	34,450	35,913	41,462	32,000
468	<b>General &amp; Administrative</b>					
	100-General & Administrative - Salaries	146,092	125,073	116,479	148,479	132,000
	101-General & Administrative - Hourly	0	5,472	0	0	0
	150-Benefits	168	3,600	2,920	3,250	3,600
	161-FICA	14,107	9,987	11,144	14,621	10,098
	162-Unemployment Compensation Tax	0	2,992	0	0	3,100
	191-Laundry - Uniforms	706	0	700	0	0
	192-Staff Uniforms	55	1,000	151	351	500
	202-Cleaning Supplies	32	1,200	702	937	1,000
	207-Bathroom Supplies	804	3,500	833	1,112	1,000
	210-Office Supplies	4,760	6,600	5,545	7,394	6,000
	215-Taxes, Licenses & Permits	289	1,000	70	370	500
	225-Meals & Entertainment	0	700	14	214	500
	300-Outside Services	17,569	12,000	14,321	12,875	12,000
	312-Management Fees	91,800	93,600	70,497	93,997	94,500
	314-Legal Fees	0	0	0	0	0
	317-Education & Training	60	600	0	0	0
	321-Telephone	11,086	7,850	6,799	9,065	10,000
	325-Postage/Messenger	1,536	1,200	1,294	1,725	1,700
	329-Travel	6,243	4,800	2,482	3,310	3,500
	338-Credit Card Charges	47,439	51,000	55,077	69,436	60,000

**LOWER MAKEFIELD TOWNSHIP  
2020 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

FUND NO. 15

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
cont.	339-Bank Charges	1,048	1,600	259	449	1,000
	340-Advertising & Promotion	0	0	0	0	0
	341-Printing/Reproduction	0	1,250	0	0	0
	342-Employee Procurement	0	800	0	0	500
	343-Data Processing Expenses	12,509	12,100	1,003	8,103	10,000
	354-Worker's Compensation	1,302	2,501	1,507	2,010	2,500
	360-Utilities - Clubhouse	50,730	50,000	31,387	41,859	45,000
	361-Water	8,604	6,300	8,822	9,763	10,000
	362-Cable TV	2,917	3,000	2,506	3,341	3,500
	363-Trash Removal	0	4,200	0	0	0
	372-Security	2,175	1,600	1,987	2,650	2,200
	374-Repairs & Maintenance	0	0	0	900	1,000
	375-Clubhouse Maintenance	12,899	18,000	8,430	11,240	12,000
	376-Equipment Maintenance	0	0	0	0	0
	401-Bad Debt Expense	0	0	0	0	500
	420-Dues & Subscriptions	5,162	3,750	2,611	5,111	3,500
	480-Miscellaneous	2,832	2,800	(37)	1,100	1,000
	481-Other General & Admin Expenses	0	5,000	0	0	0
	540-Contributions	0	0	0	0	0
	700-Capital Purchases	40,351	61,500	12,876	61,500	40,000
	<b>DEPARTMENT TOTALS</b>	<b>483,276</b>	<b>506,575</b>	<b>360,381</b>	<b>515,162</b>	<b>472,698</b>
471	<b>Debt Principal</b>					
	000-Debt Principal 2010/2015	0	610,000	610,000	610,000	630,000
	005-Debt Principal 2013A	0	0	0	0	0
	009-Debt Principal GOB 2018	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>0</b>	<b>610,000</b>	<b>610,000</b>	<b>610,000</b>	<b>630,000</b>
472	<b>Debt Interest</b>					
	002-Debt Interest - D.V.R.F.A.	69,330	0	0	0	0
	003-Debt Interest - GOB 2010/2015	87,500	63,600	37,900	63,600	38,800
	004-Debt Interest - Amortization Expen	(62,477)	0	0	0	0
	005-Debt Interest - GOB 2013A	42,956	42,956	21,478	42,956	42,956
	009-Debt Interest - GOB 2018	155,009	328,255	164,128	164,128	328,255
	<b>DEPARTMENT TOTALS</b>	<b>292,318</b>	<b>434,811</b>	<b>223,506</b>	<b>270,684</b>	<b>410,011</b>
475	<b>BOND ISSUANCE COSTS</b>					
	000-Bond Issuance Costs	110,119	0	0	0	0
492	<b>Transfers</b>					
	001-Transfer to General Fund	0	0	647,900	0	0
	<b>TOTAL EXPENDITURES</b>	<b>2,868,878</b>	<b>3,312,870</b>	<b>3,363,822</b>	<b>3,287,057</b>	<b>3,382,776</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>677,031</b>	<b>1,002</b>	<b>(899,834)</b>	<b>0</b>	<b>1</b>
	<b>ENDING FUND BALANCE</b>	<b>689,823</b>	<b>2,589</b>	<b>(899,834)</b>	<b>0</b>	<b>1</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
2016 BOND PROCEEDS  
REVENUES**

**FUND NO. 17**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>I/1 FUND BALANCE</b>	5,776,529	4,736,699	4,739,474	4,739,474	4,894,124
341	<b>INTEREST EARNINGS</b> 000-Interest Earnings	20,575	7,500	74,566	95,000	100,000
392	<b>INTERFUND TRANSFERS</b> 019-Transf from Special Projects Fund	269,605	300,000	0	300,000	0
393	<b>BOND PROCEEDS</b> 105 - Bond Proceeds	0	0	0	0	0
	<b>TOTAL REVENUES</b>	290,180	307,500	74,566	395,000	100,000
	<b>TOTAL FUNDS AVAILABLE</b>	6,066,709	5,044,199	4,814,040	5,134,474	4,994,124

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
2016 BOND PROCEEDS  
EXPENDITURES**

**FUND NO. 17**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
492	<b>INTERFUND TRANSFERS</b>					
	001 - Transfer To General Fund	0	0	0	0	0
	003 - Transfer To Fire Protection	572,235	0	0	0	0
	005 - Transfer To Park & Recreation	0	0	0	0	0
	006 - Transfer To Park & Rec FIL	0	0	0	0	0
	018 - Transfer To Sewer Capital	0	3,675,000	0	125,000	3,600,000
	019 - Transfer To Special Projects	455,000	1,300,000	50,350	115,350	1,250,000
	030 - Transfer To Capital Reserve	300,000	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	1,327,235	4,975,000	50,350	240,350	4,850,000
	<b>TOTAL EXPENDITURES</b>	1,327,235	4,975,000	50,350	240,350	4,850,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(1,037,055)	(4,667,500)	24,216	154,650	(4,750,000)
	<b>ENDING FUND BALANCE</b>	4,739,474	69,199	4,763,690	4,894,124	144,124

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
SPECIAL PROJECTS FUND  
REVENUES**

**FUND NO. 19**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	(430,809)	292,247	142,105	142,105	(0)
341	<b>INTEREST EARNINGS</b>					
	000 - Interest Earnings	72	100	108	115	100
351	<b>FEDERAL GRANTS</b>					
	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	<b>STATE GRANTS</b>					
	050-ARLE Grant	0	319,000	0	0	319,000
	051 - Multi-Modal Grant	0	0	0	0	0
	052 - Dog Park Grant	319	0	255	255	0
	<b>DEPARTMENT TOTAL</b>	319	319,000	255	255	319,000
357	<b>LOCAL GOVERNMENT GRANTS</b>					
	001 - Local Government Grants	269,605	1,220,000	0	346,719	725,000
380	<b>MISCELLANEOUS REVENUES</b>					
	006 - Park & Ride Lot Sale	0	0	0	0	
387	<b>CONTRIBUTIONS</b>					
	190 - Offsite Improvement Fees	92,809	0	21,899	21,899	20,000
	191 - Offsite Traffic Improvement Fees	19,200	0	14,768	14,768	12,000
	197 - Matrix Fee	568,567	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	680,576	0	36,667	36,667	32,000
392	<b>INTERFUND TRANSFER</b>					
	001 - Transfer From General Fund	0	0	0	33,702	29,588
	005 - Transfer From Park & Rec	0	120,000	0	0	76,650
	017 - Transfer From 2016 Bond Fund	455,000	1,300,000	50,350	115,350	1,250,000
	021 - Transfer From Regency Bridge Fund	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	455,000	1,420,000	50,350	149,052	1,356,238
	<b>TOTAL REVENUES</b>	1,405,572	2,959,100	87,379	532,808	2,432,338
	<b>TOTAL FUNDS AVAILABLE</b>	974,763	3,251,347	229,484	674,913	2,432,338

**TOWNSHIP OF LOWER MAKEFIELD**  
**2020 ANNUAL OPERATING BUDGET**  
**SPECIAL PROJECTS FUND**  
**EXPENDITURES**

**FUND NO. 19**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
460	<b>SPECIAL PROJECTS</b>					
	700 - Land Acquisition	0	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>					
	001-Transfer to General Fund	115,000	0	0	0	0
	017-Transfer to Bond Fund	269,605	0	0	300,000	0
	020 - Transfer to Debt Service	30,009	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	414,614	0	0	300,000	0
600	<b>CAPITAL CONSTRUCTION</b>					
	610-Snipes Tract Development	47,844	0	0	0	0
	611-Memorial Park East Development	205	0	0	0	0
	612-Dog Park Construction	218,429	0	25,344	25,344	0
	613-Caiola Field Improvements	0	0	0	0	0
	614-Sandy Run	80,637	1,300,000	54,916	65,000	1,250,000
	615-Big Oak/Make - turn lane, x-walk	0	260,000	0	0	260,000
	616-Rt.332-Mir.Lake-signal interconne	0	59,000	0	0	59,000
	617-Community Park Trail-engineering	59,992	148,000	93,293	100,000	108,750
	618-Community Park Trail - Construct.	0	740,000	0	0	725,000
	619-Police Records Mngmt.	0	46,719	0	46,719	29,588
	620-Codes scanning of permits	0	85,000	47,926	85,000	0
	657-Special Projects	7,320	0	50,350	50,350	0
	658-Quiet Zone - Engineering	0	0	0	0	0
	659-Quiet Zone - Construction	3,618	0	0	0	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 Professiona	0	0	0	0	0
	748-Woodside Road Bikepath	0	600,000	1,500	2,500	0
	<b>DEPARTMENT TOTAL</b>	418,044	3,238,719	273,330	374,913	2,432,338
	<b>TOTAL EXPENDITURES</b>	832,658	3,238,719	273,330	674,913	2,432,338
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	572,914	(279,619)	(185,951)	(142,105)	0
	<b>ENDING FUND BALANCE</b>	142,105	12,628	(43,846)	(0)	(0)



**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
DEBT SERVICE FUND  
REVENUES**

**FUND NO. 20**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	81,944	193	78,978	78,978	82,315
301	<b>REAL ESTATE TAXES</b>	2.35 mills	2.79 mills			2.79 Mills
	100 - Current	1,218,233	1,464,663	1,440,215	1,466,629	1,475,283
	200 - Delinquent	8,175	8,000	7,485	8,000	8,000
	600 - Interim	4,112	2,500	3,731	2,500	2,500
	601 - Interim - Delinquent	793	500	223	1,040	500
	<b>DEPARTMENT TOTALS</b>	1,231,314	1,475,663	1,451,654	1,478,169	1,486,283
341	<b>INTEREST EARNINGS</b>					
	000 - Interest Earnings	1,035	700	859	1,400	1,400
380	<b>MISCELLANEOUS REVENUE</b>					
	000 - Miscellaneous Revenue	0	0	0	0	0
392	<b>INTERFUND OPERATING TRANSFERS</b>					
	001 - General Fund	120,679	0	0	0	0
	003 - Fire Protection Fund	99,705	49,114	0	49,114	49,300
	005 - Park & Recreation	173,757	173,757	0	173,757	173,757
	019 - Street Projects	30,009	0	0	0	0
	030 - Capital Reserve	50,119	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	474,269	222,871	0	222,871	223,057
393	<b>NOTE PROCEEDS</b>					
	000 - 2018 Bond Proceeds	1,605,000	0	0	0	0
394	<b>BOND PREMIUMS</b>					
	000 - 2019 Bond Premiums	196,536	0	0	0	0
	<b>TOTAL REVENUES</b>	3,508,154	1,699,234	1,452,513	1,702,440	1,710,740
	<b>TOTAL FUNDS AVAILABLE</b>	3,590,098	1,699,427	1,531,491	1,781,418	1,793,055

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
DEBT SERVICE FUND  
EXPENDITURES**

**FUND NO. 20**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
471	<b>DEBT PRINCIPAL</b>					
	000 - Principal - 2010A	500,000	0	0	0	0
	002 - Principal - 2015	315,000	925,000	925,000	925,000	960,000
	004 - Principal - PEMA	11,006	0	801	801	0
	005 - Principal - D.V.R.F.A. 2004	0	0	0	0	0
	006 - Principal - 2013A	0	15,000	0	15,000	15,000
	007 - Principal - 2016	252,000	256,500	256,500	256,500	299,900
	009-Principal -GOB 2018	120,000	115,000	115,000	115,000	120,000
	384 - Principal - Radio Equipment	47,423	0	0	46,754	46,754
	<b>DEPARTMENT TOTAL</b>	<b>1,245,429</b>	<b>1,311,500</b>	<b>1,297,301</b>	<b>1,359,055</b>	<b>1,441,654</b>
472	<b>DEBT INTEREST</b>					
	000 - Interest - 2010A	11,000	0	0		
	002 -Interest - 2015	121,500	96,700	57,600	57,600	59,000
	004 -Interest - PEMA	136	0	1	1	0
	005 - Interest - D.V.R.F.A. 2004	14,419	0	0	0	0
	006 - Interest - 2013A	17,700	17,075	8,538	17,075	16,700
	007 - Interest - 2016	196,850	190,482	190,482	190,482	197,552
	009 - Interest- GOB 2018	34,345	69,025	35,375	69,025	64,900
	384 - Radio Equipment Install	2,696	0	0	3,365	3,365
	<b>DEPARTMENT TOTAL</b>	<b>398,645</b>	<b>373,282</b>	<b>291,996</b>	<b>337,548</b>	<b>341,517</b>
475	<b>FISCAL AGENT'S FEES</b>					
	000 - Trustee Fees	1,750	1,750	2,500	2,500	2,500
492	<b>INTERFUND TRANSFER</b>					
	001 - Transfer to General Fund	38,760	0	0	0	0
	015 - Trnsfer to Golf Fund	25,000	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>63,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
493	<b>BOND ISSUANCE</b>					
	000 - 2018 Bond Issuance Cost	22,217	0	0	0	0
494	<b>PAYMENT TO REFUNDING AGENT</b>					
	000 - Payment to Refunding Agent	1,779,319	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>3,511,120</b>	<b>1,686,532</b>	<b>1,591,797</b>	<b>1,699,103</b>	<b>1,785,671</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(2,966)</b>	<b>12,702</b>	<b>(139,284)</b>	<b>3,337</b>	<b>(74,931)</b>
	<b>ENDING FUND BALANCE</b>	<b>78,978</b>	<b>12,895</b>	<b>(60,306)</b>	<b>82,315</b>	<b>7,384</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
REGENCY BRIDGE  
REVENUES**

**FUND NO. 21**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	352,317	390,717	400,822	400,822	454,822
341	<b>INTEREST EARNINGS</b> 000-Interest Earnings	655	450	818	1,000	1,000
380	<b>MISCELLANEOUS REVENUE</b> 000-Miscellaneous Revenue	47,850	0	51,150	53,000	
	<b>TOTAL REVENUES</b>	48,505	450	51,968	54,000	1,000
	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"					
	<b>TOTAL FUNDS AVAILABLE</b>	400,822	391,167	452,790	454,822	455,822

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
REGENCY BRIDGE  
EXPENDITURES**

**FUND NO. 21**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
	Trail improvements	0	0	0	0	5,000
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	5,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	48,505	450	51,968	54,000	(4,000)
	<b>ENDING FUND BALANCE</b>	400,822	391,167	452,790	454,822	450,822

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
CAPITAL RESERVE FUND  
REVENUES**

**FUND NO. 30**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	(1,745,988)	16	(0)	(0)	(0)
	Deferred Revenue	0	0			
	Accounts Payable	0	0			
	Accounts Receivable	0	0			
	<b>Cash Total</b>	(1,745,988)	16	(0)	(0)	(0)
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	0	0	0		
354	<b>STATE GRANTS</b>					
	050-RACP Grant Award	0	0	0		
380	<b>MISCELLANEOUS REVENUE</b>					
	006-Water Company Road Reimburse.	0	0	0		
	007-Insurance Reimbursement	0	0	0		
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0
387	<b>CONTRIBUTIONS</b>					
	302-Toll Brothers/Matrix - Final Payment	0	0	0		
	500-LMT Community Center	0	0	0		
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0
392	<b>INTERFUND OPERATING TRANSFERS</b>					
	001-General Fund	2,299,516	235,619	0	194,899	152,500
	017-2016 Bond Fund	300,000	0	0		
	<b>DEPARTMENT TOTALS</b>	2,599,516	235,619	0	194,899	152,500
	<b>TOTAL REVENUES</b>	2,599,516	235,619	0	194,899	152,500
	<b>TOTAL FUNDS AVAILABLE</b>	853,528	235,635	(0)	194,899	152,500

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
CAPITAL RESERVE FUND  
EXPENDITURES**

**FUND NO. 30**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
460	<b>PROJECTS</b>					
	702-RACP Professional Services	3,847	0	0	0	0
	713-Community Center - Const	58,078	0	0	0	0
	714-Community Center - Prof Services	39,415	0	0	0	0
	724-Storm Water Projects	0	53,000	0	85,000	0
	<b>DEPARTMENT TOTALS</b>	<b>101,340</b>	<b>53,000</b>	<b>0</b>	<b>85,000</b>	<b>0</b>
472	<b>DEBT INTEREST</b>					
	003-Interest Expense Bucks County	0	1,500	0	0	0
480	<b>MISC. EXPENDITURES</b>					
	600-Capital Projects - Township Facilit	49,070	0	0		0
	601-Capital Construction - Roads	505,508	40,000	26,582	26,582	0
	700-Capital Purchases-Gen Fund	168,535	140,619	83,317	83,317	128,000
	702-Capital Purchases-Parks & Rec	0	0	0	0	0
	800-Capital Purchase - Street Equiq	29,075	0	0	0	24,500
	<b>DEPARTMENT TOTALS</b>	<b>752,188</b>	<b>180,619</b>	<b>109,899</b>	<b>109,899</b>	<b>152,500</b>
492	<b>INTERFUND TRANSFERS</b>					
	020-Transfer to Debt Service	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>853,528</b>	<b>235,119</b>	<b>109,899</b>	<b>194,899</b>	<b>152,500</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>1,745,988</b>	<b>500</b>	<b>(109,899)</b>	<b>0</b>	<b>0</b>
	<b>ENDING CASH BALANCE</b>	<b>(0)</b>	<b>516</b>	<b>(109,899)</b>	<b>(0)</b>	<b>(0)</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
POOL CAPITAL RESERVE FUND  
REVENUES**

**FUND NO. 31**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	195,792	376,597	396,129	396,129	1,629
	<b>REVENUES:</b>					
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	337	0	511	500	25
392	<b>INTERFUND TRANSFERS</b>					
	009-Transfer From Pool	200,000	90,000	0	25,000	75,000
	<b>TOTAL REVENUES</b>	200,337	90,000	511	25,500	75,025
	<b>TOTAL FUNDS AVAILABLE</b>	396,129	466,597	396,640	421,629	76,654

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
POOL CAPITAL RESERVE FUND  
EXPENDITURES**

FUND NO. 31

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
480	<b>MISCELLANEOUS EXPENDITURES</b>					
	600-Capital Projects	0	465,000	462,698	420,000	75,000
	<b>TOTAL EXPENDITURES</b>	0	465,000	462,698	420,000	75,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	200,337	(375,000)	(462,187)	(394,500)	25
	<b>ENDING FUND BALANCE</b>	396,129	1,597	(66,058)	1,629	1,654



**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
TREE BANK FUND  
REVENUES**

FUND NO. 32

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
279	<b>1/1 FUND BALANCE</b>	119,551	118,223	103,270	103,270	103,495
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	205	125	205	225	200
380	<b>MISCELLANEOUS REVENUES</b> 006 - Sale of Park & Ride	0	0	0	0	0
387	<b>DEVELOPER CONTRIBUTIONS</b> 060 - Fee in Lieu of Trees	9,375	0	5,645	0	0
	<b>TOTAL REVENUES</b>	9,580	125	5,850	225	200
	<b>TOTAL FUNDS AVAILABLE</b>	129,131	118,348	109,120	103,495	103,695

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
TREE BANK FUND  
EXPENDITURES**

**FUND NO. 32**

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
455	<b>SHADE TREES</b> 760 - Tree Purchase & Landscaping	25,862	35,000	0	0	35,000
	<b>TOTAL EXPENDITURES</b>	25,862	35,000	0	0	35,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(16,281)	(34,875)	5,850	225	(34,800)
	<b>ENDING FUND BALANCE</b>	103,270	83,348	109,120	103,495	68,695

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
LIQUID FUELS FUND  
REVENUES**

**FUND NO. 35**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1/ FUND BALANCE</b>	17,344	94,930	319,860	319,860	386,542
341	<b>INTEREST EARNINGS</b>	3,014	1,500	3,800	4,200	4,000
355	<b>STATE SHARED REVENUES</b>					
	050-Liquid Fuels Entitlement	1,071,427	1,067,751	1,101,499	1,101,499	1,050,000
	051-Act 32 Entitlement	16,560	16,560	16,840	16,840	16,840
	<b>DEPARTMENT TOTALS</b>	1,087,987	1,084,311	1,118,339	1,118,339	1,066,840
392	<b>INTERFUND TRANSFERS</b>					
	001 - Transfer From General Fund	0	0	0	0	0
	<b>TOTAL REVENUES</b>	1,091,000	1,085,811	1,122,139	1,122,539	1,070,840
	<b>TOTAL FUNDS AVAILABLE</b>	1,108,344	1,180,741	1,442,000	1,442,399	1,457,382

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
LIQUID FUELS FUND  
EXPENDITURES**

**FUND NO. 35**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
438	<b>HIGHWAY MAINTENANCE</b>					
	100- Personal Services	152,210	150,000	152,516	152,516	150,000
	161- FICA Employer's Share	11,644	11,475	11,668	11,668	11,475
	200 - Parts & Supplies	3,711	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	305 - Outside Labor	0	0	0	0	0
	313 - Engineering Fees	31,991	70,000	71,673	71,673	79,000
	<b>DEPARTMENT TOTALS</b>	<b>199,556</b>	<b>231,475</b>	<b>235,857</b>	<b>235,857</b>	<b>240,475</b>
439	<b>HIGHWAY/ROAD/STREET CONSTRUCTION</b>					
	245 - Materials	106,577	90,000	57,033	83,000	90,000
	374 - Repairs and Maintenance	482,228	765,000	176,517	737,000	912,877
	700 - Capital Purchases	0	0	0		
	<b>DEPARTMENT TOTALS</b>	<b>588,805</b>	<b>855,000</b>	<b>233,550</b>	<b>820,000</b>	<b>1,002,877</b>
480	<b>MISCELLANEOUS EXPENDITURES</b>					
	210 - Office/Administration	123	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>788,484</b>	<b>1,086,475</b>	<b>469,407</b>	<b>1,055,857</b>	<b>1,243,352</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>302,516</b>	<b>(664)</b>	<b>652,732</b>	<b>66,682</b>	<b>(172,512)</b>
	<b>ENDING FUND BALANCE</b>	<b>319,860</b>	<b>94,266</b>	<b>972,593</b>	<b>386,542</b>	<b>214,030</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
ROAD MACHINERY FUND  
REVENUES**

FUND NO. 36

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
279	<b>1/1 FUND BALANCE</b>	0	77,366	78,141	78,141	108,004
301	<b>REAL ESTATE TAXES</b>	.15 mills	.30 mills			.3 mills
	100 - Current	77,761	157,491	154,862	157,702	158,633
	200 - Delinquent	0	0	458	458	500
	600 - Interim-Current	265	0	403	403	200
	601 - Interim - Delinquent	0	0	14	14	0
	<b>DEPARTMENT TOTAL</b>	78,026	157,491	155,737	158,577	159,333
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	115	100	229	240	250
	<b>TOTAL REVENUES</b>	78,141	157,591	155,967	158,817	159,583
	<b>TOTAL FUNDS AVAILABLE</b>	78,141	234,957	234,108	236,958	267,587

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
ROAD MACHINERY FUND  
EXPENDITURES**

FUND NO. 36

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
480	<b>MISCELLANEOUS EXPENDITURES</b>					
	384 - Lease Expense	0	0	47,867	47,867	144,600
	800 - Capital Equipment	0	134,601	81,087	81,087	0
	<b>Department Totals</b>	0	134,601	128,954	128,954	144,600
	<b>TOTAL EXPENDITURES</b>	0	134,601	128,954	128,954	144,600
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	78,141	22,990	27,013	29,863	14,983
	<b>ENDING FUND BALANCE</b>	78,141	100,356	105,154	108,004	122,987

**LOWER MAKEFIELD TOWNSHIP  
2020 ANNUAL OPERATING BUDGET  
MEMORIAL FUND  
REVENUES**

**FUND NO. 40**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b><u>1/1 FUND BALANCE</u></b>	(28,909)	291	4,021	4,021	20,064
341	<b>INTEREST EARNINGS</b> 000-Interest Earnings	6	0	19	20	10
387	<b>CONTRIBUTIONS--PRIVATE SOURCES</b> 000-Contributions--private sources	823	40,500	20,173	40,173	6,000
392	<b>INTERFUND OPERATING TRANSFER</b> 001- General Fund	67,500	0	800	7,800	26,650
	<b>TOTAL REVENUES</b>	68,329	40,500	20,992	47,993	32,660
	<b>TOTAL FUNDS AVAILABLE</b>	39,420	40,791	25,012	52,014	52,724

**LOWER MAKEFIELD TOWNSHIP  
2020 ANNUAL OPERATING BUDGET  
MEMORIAL FUND  
EXPENDITURES**

**FUND NO. 40**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
459	<b>MEMORIAL CONSTRUCTION FUND</b>					
	100-Personnel	0	0	0	0	
	210-Office/Administration	0	0	0	0	
	300-Contracted Services	16,337	13,000	10,681	12,000	30,000
	340- Advertising and Printing	956	1,500	956	1,200	1,200
	366-Utilities - Water	7,899	15,000	8,272	12,000	12,000
	374-Repairs and Maintenance	2,503	1,500	298	750	1,500
	480-Miscellaneous Expense	0	0	0	0	0
	481- 9-11 Events	4,179	4,500	535	2,000	4,000
	767- Utilities - PECO	3,525	5,000	2,743	4,000	4,000
	<b>DEPARTMENT TOTAL</b>	<b>35,399</b>	<b>40,500</b>	<b>23,485</b>	<b>31,950</b>	<b>52,700</b>
	<b>TOTAL EXPENDITURES</b>	<b>35,399</b>	<b>40,500</b>	<b>23,485</b>	<b>31,950</b>	<b>52,700</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>32,930</b>	<b>0</b>	<b>(2,493)</b>	<b>16,043</b>	<b>(20,040)</b>
	<b>ENDING FUND BALANCE</b>	<b>4,021</b>	<b>291</b>	<b>1,527</b>	<b>20,064</b>	<b>24</b>



**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
PATTERSON FARM  
REVENUES**

**FUND NO. 45**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	45,679	51,759	71,020	71,020	97,285
	<b><u>REVENUES:</u></b>					
341	<b>INTEREST EARNINGS</b> 000-Interest Earnings	120	75	196	220	220
342	<b>RENTS AND ROYALTIES</b> 205-Rent Income	65,623	64,000	56,966	64,000	64,000
354	<b>GRANTS</b> 040-County Agricultural Grant	0	0	0	0	0
	041-County Open Space Grant	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0
380	<b>MISCELLANEOUS REVENUE</b> 000-Miscellaneous Revenues	0	0	0	0	0
	<b>TOTAL REVENUES</b>	65,744	64,075	57,162	64,220	64,220
	<b>TOTAL FUNDS AVAILABLE</b>	111,423	115,834	128,182	135,240	161,505

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
PATTERSON FARM  
EXPENDITURES**

**FUND NO. 45**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
400	<b>PATTERSON FARM</b>					
	100-Personal Services	7,188	6,000	64	1,000	6,000
	300-Contracted Services	14,014	2,000	10,481	12,000	12,000
	314-Conservation/Easement Fees	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>21,202</b>	<b>8,000</b>	<b>10,545</b>	<b>13,000</b>	<b>18,000</b>
401	<b>REAL ESTATE TAX</b>					
	430-Real Estate Tax	3,945	20,000	19,955	19,955	20,000
409	<b>REPAIRS AND MAINTENANCE</b>					
	374-Building Minor Repairs	15,256	15,000	2,424	5,000	25,000
	600-Building Renovations	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>15,256</b>	<b>15,000</b>	<b>2,424</b>	<b>5,000</b>	<b>25,000</b>
492	<b>INTERFUND OPERATING TRANSFER</b>					
	020-Debt Service	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>40,403</b>	<b>43,000</b>	<b>32,924</b>	<b>37,955</b>	<b>63,000</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>25,341</b>	<b>21,075</b>	<b>24,238</b>	<b>26,265</b>	<b>1,220</b>
	<b>ENDING FUND BALANCE</b>	<b>71,020</b>	<b>72,834</b>	<b>95,258</b>	<b>97,285</b>	<b>98,505</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
AMBULANCE/RESCUE SQUAD FUND  
REVENUES**

**FUND NO. 50**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1 FUND BALANCE</b> (2012 Loan \$125,000)	12,526	14,886	14,736	14,736	9,002
	<b><u>REVENUES:</u></b>					
301	<b><u>REAL ESTATE TAXES</u></b>	.25 Mills	.38 mills			.38 Mills
	100-Current	129,601	198,475	196,158	199,756	200,935
	200-Delinquent	1,363	1,500	809	1,200	1,200
	600-Interim-Current	431	225	512	512	250
	601-Interim-Delinquent	93	100	23	23	100
	<b>DEPARTMENT TOTALS</b>	131,488	200,300	197,503	201,491	202,485
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	45	0	249	275	200
392	<b>INTERFUND TRANSFERS</b>					
	001-General Fund	50,000	0	0	0	0
	<b>TOTAL REVENUES</b>	181,533	200,300	197,752	201,766	202,685
	<b>TOTAL FUNDS AVAILABLE</b>	194,059	215,186	212,488	216,502	211,687

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
AMBULANCE/RESCUE SQUAD FUND  
EXPENDITURES**

**FUND NO. 50**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
412	<b>AMBULANCE/RESCUE</b>					
	480-Miscellaneous Expenses	0	0	0	0	0
	500-Contributions	175,000	200,000	200,000	207,500	205,000
	<b>DEPARTMENT TOTAL</b>	175,000	200,000	200,000	207,500	205,000
492	<b>TRANSFERS</b>					
	001-Transfer to General Fund	4,323	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	179,323	200,000	200,000	207,500	205,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	2,210	300	(2,248)	(5,734)	(2,315)
	<b>ENDING FUND BALANCE</b>	14,736	15,186	12,488	9,002	6,687

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
UNEMPLOYMENT FUND  
REVENUES**

**FUND NO. 91**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 YTD - 10/10/19</b>	<b>2019 PROJECTED</b>	<b>2020 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	(19,065)	0	1,049	1,049	(0)
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	0	0	0		
392	<b>TRANSFERS IN</b> 001-Transfer From General Fund	35,065	0	0		
	<b>TOTAL REVENUES</b>	35,065	0	0	0	0
	<b>TOTAL FUNDS AVAILABLE</b>	16,000	0	1,049	1,049	(0)

**TOWNSHIP OF LOWER MAKEFIELD  
2020 ANNUAL OPERATING BUDGET  
UNEMPLOYMENT FUND  
EXPENDITURES**

FUND NO. 91

DEPT.	ACCOUNT	2018 ACTUAL	2019 BUDGET	2019 YTD - 10/10/19	2019 PROJECTED	2020 BUDGET
480	<b>MISCELLANEOUS EXPENSES</b>					
	162-Former Employee Pay	14,951	0	0		
492	<b>INTERFUND TRANSFERS OUT</b>					
	001-Transfer to General Fund	0	0	1,049	1,049	
	<b>TOTAL EXPENDITURES</b>	14,951	0	1,049	1,049	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	20,114	0	(1,049)	(1,049)	0
	<b>ENDING FUND BALANCE</b>	1,049	0	(0)	(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	533,678,480
2020	536,827,790 *

\* As of October 27, 2019

Increase over 2019            0.50%

Since 2005                        4.74%

Year over year avg.            0.296%  
(Since 2005)

## SCHEDULE B

### 2020 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	\$ 16,700	\$ 31,700
	2015		\$ 960,000	59,000	1,019,000
	2016		\$ 299,900	197,552	497,452
	2018		\$ 120,000	64,900	184,900
Total Debt Service			1,394,900	338,152	
Golf	2013A			42,956	42,956
	2015		630,000	38,800	668,800
	2018			328,255	328,255
Total Golf Debt			630,000	410,011	
Sewage	2016		720,100	394,592	<u>1,114,692</u>
Fire	2016		34,400	14,900	49,300
2019 Total principal Debt			2,779,400		
2019 Total interest debt				1,157,655	
<b>Final combined total 2020 overall debt payments</b>					<b>3,937,055</b>



## SCHEDULE C

### 2020 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>
<u><a href="#">TECHNOLOGY</a></u>							
Computers							
<u><a href="#">POLICE PROTECTION</a></u>							
Patrol Vehicles - 2	\$ 100,000						
Fixed automated license plate reader	25,000						
Police radios (payment #5 of 7 annual payments)							
Hand Held thermal imager	3,000						
CODY Records Management			29,588				
	\$ 128,000		\$ 29,588				
<u><a href="#">CODES &amp; ZONING</a></u>							
Codes Vehicle	\$ 24,500						
<u><a href="#">SEWAGE</a></u>							
Stackhouse (net cost \$167,092)							592,881
Brookstone pump station							334,750
Yardley Sewer Project (from bond proceeds)							3,500,000
Foxhill Pump station							7,500
Project contingencies (7.5%)							80,635
Pump station reserve							\$ 140,000
<u><a href="#">PUBLIC WORKS</a></u>							
Street Sweeper (payments 3-6 of 20 - \$243,042)		\$ 51,596					
10 wheel dump (payments 3-6 of 20 - \$206,309)		\$ 44,136					
Wheel Loader Payments 1-2 of 12 - \$108,100)		\$ 19,222					
Backhoe (Payments 1-2 of 12 - \$86,795)		\$ 15,434					
5500 dump (Payments 1-2 of 12 - \$79,924)		\$ 14,212					
Page Total	\$ 152,500	\$ 144,600	\$ 29,588				\$ 4,655,766

## 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>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 (#05-459-700- budget pg. 23)				\$ 25,000			
				-			
				\$ 25,000			
<b>Park improvements</b>							
<b>Pool</b>							
Bathrooms					\$ 75,000		
Woodside Bike Path (489,500 from grant) (07-480-600 - budget page 28)				<u>527,500</u>			
<b>Recreation vehicles/equipment</b>							
Truck (Payments 3-6 of 12) (#05-451-384- budgeted page 22)				\$ 26,120			
				<u>26,120</u>			
				-			
<b>Engineering/Consulting</b>							
				<u>75,000</u>			
<b>Memorial Park</b>							
Tennis Court project (offset by 250k grant)				500,000			
Allan/ Caiola/Stoddard - multi use trail (eng)			108,750				
Allan/ Caiola/Stoddard - multi use trail (constuc)			<u>725,000</u>				
			\$ 833,750				
<b>Storm Water Projects (Makefield Road (Listed on page 5 - 01-400-310)</b>							
<b>Page Total</b>	\$ -	\$ -	833,750	\$ -	\$ 626,120	\$ 75,000	\$ 4,655,766

## 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>HIGHWAY AID</u>	<u>PARK &amp; REC.</u>	<u>POOL CAPITAL</u>	<u>SEWAGE CAPITAL</u>
<u>STREETS AND HIGHWAYS</u>							
<b>Engineering</b>							
2019 Road Program				\$ 70,000			
Sandy Run Road			1,250,000				
<b>Roadway Maintenance Program</b>							
Roadway Maintenance Program (30-480-601 - pg. 50 of the budget)				\$ 876,933			
				-			
				-			
	-			-			
	\$ -			\$ 876,933			
<u>TRAFFIC SIGNALS</u>							
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						
	-						
	\$ 1,500						
<b>GRAND TOTAL</b>	<u>\$ 154,000</u>	<u>\$ 144,600</u>	<u>2,432,338</u>	<u>\$ 946,933</u>	<u>\$ 626,120</u>	<u>\$ 75,000</u>	<u>\$ 4,655,766</u>

## SCHEDULE D

### LEASE & CONTRACTED SERVICE EXPENSES

	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020 BUDGET</u>
<b><i>CENTRAL GOVERNMENT</i></b>			
General Code	1,195	\$ 1,195	1,195
Micrographic Computer (Time Stamp Mainten)	269	1,166	269
Saxon office (Admin copier)	1,100	1,858	1,858
Block Line Systems	10,000	8,800	10,000
Great American Financial (postage meter rent)	1,140	1,166	1,200
Miscellaneous	<u>1,500</u>	5,256	<u>1,500</u>
	15,204	19,441	16,022
<b><i>TECHNOLOGY</i></b>			
<b>Computer Hardware/Software Maintenance</b>			
Verizon Internet	4,800	\$ 4,927	5,000
Gannett Fleming	20,000	20,000	20,000
Swagit Video Production	3,000	3,250	3,250
Foster Digital Media	15,000	15,000	12,500
Hoot Suite		7,188	7,188
Comcast	1,050		-
Gannett Fleming Virtual Network (36 month)	32,500	38,040	32,500
Tyler Technologies (Munis software)	35,000	31,596	35,000
Microsoft 365	20,400	23,000	20,400
William Kyle			2,500
LMT.org domain			150
Miscellaneous expense	<u>4,000</u>	3,200	<u>3,000</u>
	135,750	146,201	141,488
<b><i>Parks and Recreation</i></b>			
3 Interns	12,000	12,000	12,000
Tree Service	12,000	10,500	12,000
Buissy Bee		1,000	600
Capture Point (Registration software)	1,000	750	1,000
George Allen Port a Pots	3,480	3,480	3,480
Copier Lease	1,962	1,962	1,962
Grass Maintenance			1,200
Waste Management			
Unifirst Uniforms	1,200	1,500	1,500
Miscellaneous	<u>1,500</u>	3,815	<u>1,500</u>
	33,142	35,007	35,242
<b><i>Parks and Recreation - Memorial Park</i></b>			
Waste Management	7,560	8,000	8,000
Buissy Bee		400	400
Lanscaping		5,042	7,500
Tree Service			1,000
George Allen Port a Pots	828	900	900
Miscellaneous expense	<u>1,000</u>	1,000	<u>1,000</u>
	9,388	15,342	18,800
<b><i>Parks and Recreation - MacClesfield Park</i></b>			
Waste Management	2,376	2,700	2,700
George Allen Port a pots	2,400	3,100	2,400
Tree Service	4,000	3,000	4,000
Integrated Video (security video)	2,280	2,280	2,280
Kam Com (fire detection monitoring)	360	360	360

## SCHEDULE D

### LEASE & CONTRACTED SERVICE EXPENSES

	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020 BUDGET</u>
Lights	2,000	18,879	12,000
Miscellaneous	<u>1,000</u>	<u>3,033</u>	<u>1,000</u>
	14,416	33,352	24,740
<b>Softball Complex-Fred Allan Field</b>			
Waste Management			1,620
Turf Maintenance (Moyer)			1,400
Buissy Bee			400
Miscellaneous			<u>1,000</u>
			3,420
<b>Parks and Recreation - Dog Park</b>			
Capture Point	1,000	1,000	1,000
Latitude Security	1,752	1,752	1,752
Buissy Bee			400
Homestead Wildlife (dog classes)	3,600	3,000	3,600
Tree Maintenance	500		500
Miscellaneous	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	8,352	\$ 7,252	8,752
<b>Parks and Recreation - Community Center</b>			
Unifirst	1,920	\$ 1,920	1,920
Atlantic Switch (generator maintenance)	4,752	\$ 4,752	4,752
Buissy Bee			600
Capture Point	1,000	\$ 1,000	1,000
Waste Management	1,200	\$ 1,200	1,200
Fire inspection		\$ 490	490
Integrated Video	3,600	\$ 2,000	2,000
Landscaping			8,000
De Lage Landen (copier lease)	2,124	\$ 2,124	2,124
Saxton	600	\$ 600	600
Bucks County Dept of Health	280	\$ 280	280
Holicong	636	\$ 636	636
Reach (TV System)			708
B&E Boiler (HVAC maintenance)	1,000	\$ 2,000	2,000
Miscellaneous	<u>2,000</u>	<u>\$ 708</u>	<u>2,000</u>
	19,112	\$ 17,710	28,310
<b>Parks and Recreation - Pool</b>			
Waste Management	15,000	\$ 15,000	15,000
Classes and programs		\$ 1,700	1,700
J. Smith (Landscaping)	3,000		3,000
Kam Com (Security cameras)			2,075
Buissy Bee			1,200
Bathroom cleaning			1,200
Diving Board maintenance			3,000
Safe Slide (slide maintenance)			5,600
Pony express (monthly slide inspection)			4,000
PA Child Abuse clearance	1,200	\$ 2,015	2,100
FBI Criminal History	3,605	\$ 1,900	2,100
Drug Screen/pre-employment physical	32,550	\$ 20,799	22,000
O2 tank lease		\$ 795	795
Lifeguard Recertification	3,750	\$ 420	
Pool Operator Certification	1,830	\$ 1,045	0

## SCHEDULE D

### LEASE & CONTRACTED SERVICE EXPENSES

	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020 BUDGET</u>
Public applicator renewal	60	\$ -	0
Natech solutions (marketing)			0
Applicator course requirement	900	\$ -	0
Water testing			3,000
Water safety instructor course	3,500	\$ -	0
Miscellaneous	<u>2,000</u>	<u>\$ 14,369</u>	<u>5,000</u>
	67,395	\$ 58,043	71,770
<i><b>Parks and Recreation - 5 mile woods</b></i>			
Rick's Tree Service	2,000	\$ 2,500	2,500
Oil heat	700	\$ 2,500	2,500
Buissy B	1,000	\$ 216	1,000
Kamcom- video surveillance	300	\$ 300	300
Boiler Certification			150
Miscellaneous	<u>1,000</u>	\$ 362	<u>1,000</u>
	5,000	\$ 5,878	7,450
<i><b>POLICE SERVICES</b></i>			
Traffic safety coordinator	30,000	\$ 30,000	31,000
computer software alert - RMS	5,723	5,700	5,700
Copier Maintenance - Minolta EP 2030	1,200	1,200	1,200
Speed Cert. Contract	1,500	1,500	1,500
Speed Equip Cert. Contract	600	600	600
Car Wash (27 cars)	3,200	3,200	3,200
LexisNexis/Accuprint & TLO	2,000	1,200	1,200
Equip repair and Maintenance	300	100	300
MSM Service, First aid supplies	200	428	400
CPIN/LIVESCAN-Maintenance PA Chief's	6,500	7,460	7,460
Saxon-Kyocera Copier Maintenance	700	1,130	-
Leads On-line	2,300	1,500	2,300
APEX Overhead Door system maintenance	280	280	280
Bucks County DNA Program (Bode Tech)	13,000	13,000	13,000
Taser (Yearly Cloud Storage Fee)	13,000	12,924	13,000
Power DMS	2,000	750	1,000
Cellebrite Digital Intelligence (forensic exams)	3,700	3,700	3,700
Ragnasoft Scheduling software (PlanIt)	1,885	1,885	1,885
Wiggins Document Shredding	700	715	700
Minolta copier (\$50 month)			600
Minolta Lease (\$230/month)	3,120	3,120	3,120
Miscellaneous expense	<u>2,500</u>	\$ 5,868	<u>3,500</u>
	94,408	96,260	95,645
<i><b>PLANNING AND CODE ENFORCEMENT</b></i>			
Treeno (Software service old bldg permits)	5,500	5,660	5,800
Muni-Logic (permitting software)			4,760
CIT Technology-Wide printer scanner	1,422	1,422	1,422
Miscellaneous Expense	<u>1,000</u>	<u>6,330</u>	<u>500</u>
	7,922	\$ 13,412	12,482
<i><b>PUBLIC WORKS- BLDG MAINTENANCE</b></i>			
HVAC maintenance	13,500	\$ 13,500	17,000

## SCHEDULE D

### LEASE & CONTRACTED SERVICE EXPENSES

	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020 BUDGET</u>
Waste Management	3,000	3,000	3,000
Extermination	1,500	1,500	1,500
PA Boiler inspection	175	175	175
Carpet Cleaning	750	-	750
Bldg repairs (roofing, doors)	10,000	13,000	22,000
Holicong Services (security)			3,000
Carney Plumbing service	4,500	\$ 2,000	4,500
Fire alarm- farringer			600
Eastern Telephone repairs	3,100	1,700	3,100
Kennedy Fire extinguishers			900
Unifirst floor mats			300
Lighting/Electrical repairs			4,000
Lawn Service	7,000	\$ 7,000	7,000
Miscellaneous expense	<u>2,000</u>	<u>7,500</u>	<u>3,000</u>
	45,525	49,375	70,825
<b><i>PUBLIC WORKS- RECYCLING</i></b>			
Recycling grant processing (Hough)	<u>9,500</u>		9,500
Britton Grinding removal			<u>5,575</u>
			15,075
<b><i>PUBLIC WORKS- LEAF COLLECTION</i></b>			
Outside contractors and outside labor	<u>159,406</u>	<u>160,000</u>	170,000
Britton Leaf Disposal			4,000
George Allen portable toilets			<u>1,000</u>
			175,000
<b><i>PUBLIC WORKS- HIGHWAY MAINTENANCE</i></b>			
Dumping Fees (Concrete, Sweepings, Asphalt)	5,000	19,290	10,000
Tree Removal	65,000	50,000	65,000
Outside repairs (hydraulic, overhead lift, generator)	5,000	5,000	5,000
Safety Kleen (hazardous waste materials)	5,500	1,500	2,000
PA One Call	6,500	4,000	4,000
Rental equipment - emergency work	10,000	16,000	15,000
GPS Equipment agreement	8,150	8,150	6,600
Plow Drivers	13,536	3,500	13,536
Cartograph (Road sign software)	2,300	1,188	1,300
Road pavement markings			10,000
Root-a-drain (Storm sewer video)	6,000	3,800	6,000
Kennedy (Fire extinguisher maintenance-vehicles)	1,500	850	900
Witmer Public Safety (Gas dispenser inspection)	1,000	350	1,500
Uniforms/rugs/clothing	9,013	9,013	9,013
MISCELLANEOUS	<u>4,000</u>	<u>6,000</u>	<u>6,000</u>
	142,499	\$ 128,641	155,849
<b><i>PUBLIC WORKS - WINTER MAINTENANCE</i></b>			
Contracted Snow and Ice removal	<u>75,000</u>	<u>\$ 48,000</u>	<u>75,000</u>

## SCHEDULE D

### LEASE & CONTRACTED SERVICE EXPENSES

	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020 BUDGET</u>
<b><i>Finance</i></b>			
Shredding	500	\$ 260	500
Saxon Office Copier	420	\$ 347	400
Miscellaneous	<u>500</u>	<u>\$ 2,128</u>	<u>500</u>
	1,420	\$ 2,735	1,400
<b><i>SEWAGE</i></b>			
Contract for Flush Trucks	9,000	\$ 12,000	12,000
Station/Mains pumping	6,000	25,000	10,000
Meter Calibration	5,500	2,500	2,500
Holicong (Pump station monitoring)	12,000	12,000	12,000
Back Flow Preventer inspection	4,000	\$ 2,900	4,000
Tree Removal	5,000	1,000	5,000
BCWSA - annual fee invoicing	62,000	\$ 62,000	62,000
Miscellaneous	<u>15,000</u>	<u>22,500</u>	<u>20,000</u>
	118,500	139,900	127,500



**SCHEDULE E**  
**2020 ROADWAY MAINTENANCE PROGRAM**

<u>STREET RESURFACING</u>	<u>SECTION</u>	<b>Miles</b>	<u>TOTAL</u>
<u>2020 Program</u>	2020 Liquid Fuels Program	2.91 miles	876,933
	<b>2020 Budget</b>		<b><u>\$ 876,933</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>2020 BUDGET</u>
General Liability	DVIT	\$ 10,000,000	\$0		\$ 51,018
Automobile Liability	DVIT	\$ 10,000,000	\$0		\$ 30,114
Public Officials Liability	DVIT	\$ 10,000,000	\$0		\$ 48,445
Police Professional	DVIT	\$ 10,000,000	\$0		\$ 46,579
Property	DVIT	\$ 37,232,372	\$500	0.001786	\$ 66,497
Surplus contribution	DVIT	\$ -	\$0		
Crime	DVIT	\$ -	\$0		\$ 2,208
Automobile Physical	DVIT	\$ -	\$500		\$ 21,802
Heart & Lung Liability	DVIT				\$ 21,001
Multi-Trust Discount	DVIT	\$ -	\$0		\$ (10,667)
RSF Credit					\$ (20,604)
Premium minus discounts					<b>\$ 256,393</b>
Deductible Placeholder					<u>\$ 5,000</u>
<b>2019 Total Budget Amount</b>					<b>\$ 261,393</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	2,533,726	6.380	37.51%	\$ 161,652
Police	985 A	4,631,039	4.610	49.54%	\$ 213,491
Firemen	985 B	21,613	12.670	0.64%	2,738
Office	953	1,108,554	0.140	0.36%	1,552
Volunteer Fire Company	951	0	0.000	11.74%	50,609
Volunteer Ambulance	993	1	928	0.22%	<u>928</u>
<b>Gross Premium</b>					<b>430,970</b>
Experience Modification Adjustment					<u>0.801</u>
<b>2019 Premium</b>					\$ 345,207
<b>Less Multi-Trust Discount</b>					\$ (6,093)
Less RSF Credit					(24,478)
<b>2020 Premium</b>					314,636

#### EXPERIENCE MODIFICATION HISTORY

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>		
0.801	0.788	0.810	0.854		

< 1 = Good Experience  
 1 = Neutral  
 > 1 = Poor Experience

# **Supplement #1**

## **2020 Recommended Recycle Yard Days All days from 7 A.M. – 3 P.M.**

Saturday, April 4<sup>th</sup>

Saturday, April 18<sup>th</sup>

Saturday, May 16<sup>th</sup>

Monday, June 8<sup>th</sup>

Monday, July 13<sup>th</sup>

Monday, August 10<sup>th</sup>

Saturday, September 26<sup>th</sup>

Saturday, October 24<sup>th</sup>

**Supplement #2****2019 Recycle yard Totals**

	13-Apr	11-May	10-Jun	8-Jul	20-Jul	12-Aug	21-Sep	19-Oct	Total
Total drop-offs	219	150	113	97	37	134	127	140	1017
Households making 1 trip	114	89	75	59	19	70	74	79	579
Multiple trips	105	61	38	38	18	64	53	61	438
Total new and separate households served	219	91	61	41	26	57	38	46	<b>579</b>
<b>Breakout of trips by household</b>									
	13-Apr	11-May	10-Jun	8-Jul	20-Jul	12-Aug	21-Sep	19-Oct	
1 trip	114	89	75	59	19	70	74	79	579
2 trips	58	30	21	22	11	34	13	34	223
3 trips	21	17	8	12	5	12	14	9	98
4+trips	26	14	9	4	2	18	26	18	117
Total drop-offs by day	430	278	193	160	65	272	268	265	
% of cars comprising multiple trips by day	45.85%	40.70%	33.60%	39.20%	48.70%	47.70%	41.70%	43.60%	
% of drops-offs received from cars making multiple trips	73.49%	67.99%	61.13%	63.13%	70.77%	74.27%	72.39%	75.30%	

Recycle yard – Drop off days totals

Saturday, April 13, 2019- Drop off day

**Total drop-offs** **219**

# households making single trip or drop off 114

# households making multiple trips 105

**Breakout of the 105 households making multiple trips**

2 trips/drop-offs 58 (households)

3 trips/drop-offs 21 (households)

4+ trips/drop-offs 26 (households)

105

Total trips/drop offs for the day – 430

	Cars	Trips	Total
Single Trips	114	1 each	114 trips
Multiple trips	105	2+ Each	316 trips

As such we have 105 cars, which constitutes 45.85% of the total cars for the day that constitute 73.49% of the drop-off for the day.

Collection totals 1,150 cubic yards, which will grind down to approximately 500 cubic yards

Costs 500 cubic yards @\$250 per 100 cubic yard removal = \$1,250

Staff 44.75 hours of overtime including payroll taxes and pension cost = \$2,409

**Total direct costs for April 13, 2019= \$3,659.00**

**Total new households served 219**

Saturday, May 11, 2019 – Drop off day

**Total drop-offs off materials 150**

# households making single trip or drop off 89

# households making multiple trips 61

Breakout of the 89 households making multiple trips

2 trips/drop-offs 30 (households)

3 trips/drop-offs 17 (households)

4+ trips/drop-offs 14 (households)

61

Total trips/drop offs for the day – 278

	Cars	Trips	Total
Single Trips	89	1 each	89 trips
Multiple trips	61	2+ Each	189 trips

As such we have 61 cars, which constitutes 40.7% of the total cars for the day that constitute 67.99% of the drop-off for the day.

Collection totals 650 cubic yards, which will grind down to approximately 300 cubic yards

Costs 300 cubic yards @\$250 per 100 cubic yard removal = \$750

Staff 44.75 hours of overtime including payroll taxes and pension cost = \$2,372

**Total direct costs for April 13, 2019= \$3,122.00**

**Total separate households served for year 310**

April 13<sup>th</sup> 219

May 11<sup>th</sup> 91

Monday June 10, 2019 – Drop off day

Total drop-offs **113**

# households making single trip or drop off 75

# households making multiple trips 38

Breakout of the 38 households making multiple trips

2 trips/drop-offs 21 (households)

3 trips/drop-offs 8 (households)

4+ trips/drop-offs 9 (households)

---

38

Total trips/drop offs for the day – 193

	Cars	Trips	Total
Single Trips	75	1 each	75 trips
Multiple trips	38	2+ Each	118 trips

As such we have 38 cars, which constitutes 33.6% of the total cars for the day that constitute 61.13% of the drop-off for the day.

Collection totals 500 cubic yards, which will grind down to approximately 200 cubic yards

Costs 200 cubic yards @\$250 per 100 cubic yard removal = \$500.00

Staff 2.75 hours of overtime including payroll taxes and pension cost = \$144.84

**Total direct costs for June 10, 2019= \$644.84**

3 staff members dedicated to the Monday drop off – indirect cost = \$814.67\*

\*That cost is already assumed as they employees were already being paid for their work that day

**Total separate households served for year 371**

April 13<sup>th</sup> 219

May 11<sup>th</sup> 91

June 10<sup>th</sup> 61



Monday July 8, 2019 – Drop off day

Total drop-offs **97**

# households making single trip or drop off 59

# households making multiple trips 38

Breakout of the 38 households making multiple trips

2 trips/drop-offs 22 (households)

3 trips/drop-offs 12 (households)

4+ trips/drop-offs 4 (households)

38

Total trips/drop offs for the day – 160

	Cars	Trips	Total
Single Trips	59	1 each	59 trips
Multiple trips	38	2+ Each	101 trips

As such we have 38 cars, which constitutes 39.2% of the total cars for the day that constitute 63.13% of the drop-off for the day.

Collection totals 225 cubic yards, which will grind down to approximately 100 cubic yards

Costs 100 cubic yards @\$250 per 100 cubic yard removal = \$250.00

Staff 2.0 hours of overtime including payroll taxes and pension cost = \$102.14

**Total direct costs for June 10, 2019= \$352.14**

3 staff members dedicated to the Monday drop off – indirect cost = \$814.67\*

\*That cost is already assumed as they employees were already being paid for their work that day

**Total separate households served for year 412**

April 13 <sup>th</sup>	219	July 8 <sup>th</sup>	41
May 11 <sup>th</sup>	91		
June 10 <sup>th</sup>	61		

Saturday July 20, 2019 – Drop off day (Storm special day)

Total drop-offs **37**

# households making single trip or drop off 19

# households making multiple trips 18

Breakout of the 18 households making multiple trips

2 trips/drop-offs 11 (households)

3 trips/drop-offs 5 (households)

4+ trips/drop-offs 2 (households)

18

Total trips/drop offs for the day – 65

	Cars	Trips	Total
Single Trips	19	1 each	19 trips
Multiple trips	18	2+ Each	46 trips

As such we have 18 cars, which constitutes 48.7% of the total cars for the day that constitute 70.77% of the drop-off for the day.

Collection totals 115 cubic yards, which will grind down to approximately 50 cubic yards

Costs 50 cubic yards @\$250 per 100 cubic yard removal = \$125.00

Staff 23.25 hours of overtime including payroll taxes and pension cost = \$1,238.56

**Total direct costs for July 20, 2019 = \$1,363.56**

**Total separate households served for year 438**

April 13 <sup>th</sup>	219	July 8 <sup>th</sup>	41
May 11 <sup>th</sup>	91	July 20 <sup>th</sup>	26
June 10 <sup>th</sup>	61		

Monday August 12, 2019 – Drop off day

Total drop-offs **134**

# households making single trip or drop off 70

# households making multiple trips 64

Breakout of the 18 households making multiple trips

2 trips/drop-offs 34 (households)

3 trips/drop-offs 12 (households)

4+ trips/drop-offs 18 (households)

64

Total trips/drop off for the day - 272

	Cars	Trips	Total
Single Trips	70	1 each	70 trips
Multiple trips	64	2+ Each	202 trips

As such we have 64 cars, which constitutes 47.7% of the total cars for the day that constitute 74.27% of the drop-offs for the day

Collection totals 500 cubic yards, which will grind down to approximately 250 cubic yards

Costs 250 cubic yards @\$250 per 100 cubic yard removal = \$625.00

**Total direct costs for August 12, 2019= \$625.00**

3 staff members dedicated to the Monday drop off – indirect cost = \$814.67\*

**Total separate households served for year 495**

April 13 <sup>th</sup>	219	July 8 <sup>th</sup>	41
May 11 <sup>th</sup>	91	July 20 <sup>th</sup>	26
June 10 <sup>th</sup>	61	August 12 <sup>th</sup>	57

Saturday, September 21, 2019 – Drop off day

Total drop-offs **127**

# households making single trip or drop off 74

# households making multiple trips 53

Breakout of the 18 households making multiple trips

2 trips/drop-offs 13 (households)

3 trips/drop-offs 14 (households)

4+ trips/drop-offs 26 (households)

53

Total trips/drop off for the day - 268

	Cars	Trips	Total
Single Trips	74	1 each	74 trips
Multiple trips	53	2+ Each	194 trips

As such we have 53 cars, which constitutes 41.7% of the total cars for the day that constitute 72.39% of the drop-offs for the day

Collection totals 600 cubic yards, which will grind down to approximately 300 cubic yards

Costs 300 cubic yards @\$250 per 100 cubic yard removal = \$750.00

Staff 32 hours of overtime including payroll taxes and pension cost = \$1,741.75

**Total direct costs for September 21, 2019= \$2,491.75**

**Total separate households served for year 533**

April 13 <sup>th</sup>	219	July 8 <sup>th</sup>	41	September 21 <sup>st</sup>	38
May 11 <sup>th</sup>	91	July 20 <sup>th</sup>	26		
June 10 <sup>th</sup>	61	August 12 <sup>th</sup>	57		

Saturday, October 19, 2019 – Drop off day

Total drop-offs **140**

# households making single trip or drop off 79

# households making multiple trips 61

Breakout of the 18 households making multiple trips

2 trips/drop-offs 34 (households)

3 trips/drop-offs 9 (households)

4+ trips/drop-offs 18 (households)

61

Total trips/drop off for the day – 265

	Cars	Trips	Total
Single Trips	79	1 each	79 trips
Multiple trips	61	2+ Each	186 trips

As such we have 61 cars, which constitutes 43.6% of the total cars for the day that constitute 70.19% of the drop-offs for the day

Collection totals 600 cubic yards, which will grind down to approximately 300 cubic yards

Costs 300 cubic yards @\$250 per 100 cubic yard removal = \$750.00

Staff 32 hours of overtime including payroll taxes and pension cost = \$1,741.75

**Total direct costs for September 21, 2019= \$2,491.75**

**Total separate households served for year 579**

April 13 <sup>th</sup>	219	July 8 <sup>th</sup>	41	September 21 <sup>st</sup>	38
May 11 <sup>th</sup>	91	July 20 <sup>th</sup>	26	October 19 <sup>th</sup>	46
June 10 <sup>th</sup>	61	August 12 <sup>th</sup>	57		



**Supplement #3**  
**3-year Trail Maintenance Plan**

2020

- |   |          |
|---|----------|
| 1. Heacock Road from Oxford Valley Road to Covington Road<br>(3039 linear feet of trail improvement)        | \$31,000 |
| 2. Big Oak Rd from Five Mile Woods entrance to Knights Bridge Rd.<br>(468 linear feet of trail improvement) | \$5,000  |

**2020 Total (05-451-371- Budget page 22)** **\$36,000**

2021

- |  |          |
|--|----------|
| 1. Heacock Road from Edgewood Road to Stoney Hill Road<br>(1,206 linear feet of trail improvement)     | \$12,000 |
| 2. Stoney Hill Road from Firehouse driveway to end of path<br>(1,001 linear feet of trail improvement) | \$10,000 |

**2021 Total** **\$22,000**

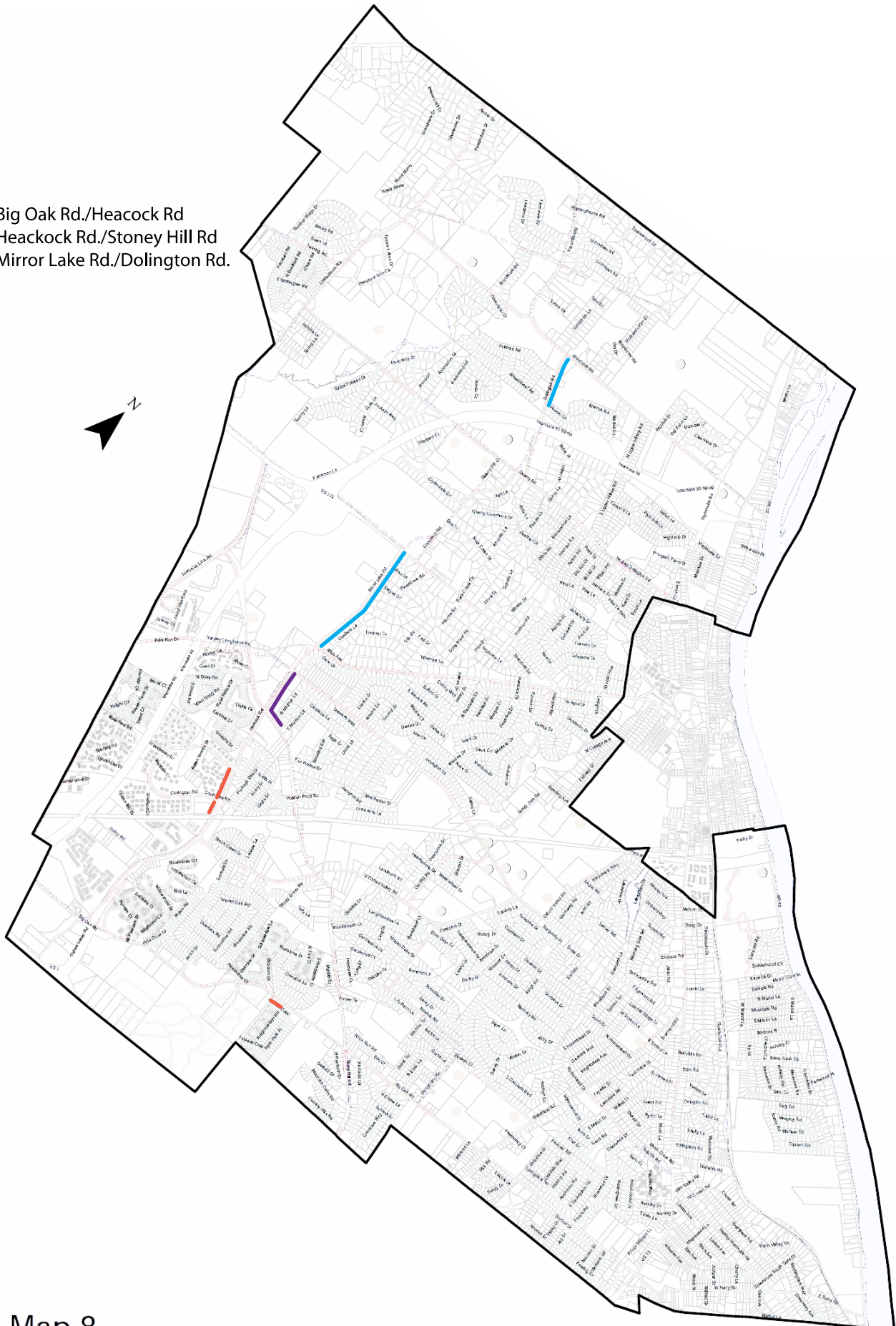
2022

- |  |          |
|--|----------|
| 1. Mirror Lake Rd. from Yardley Langhorne to Newtown Yardley<br>(2,870 linear feet of trail improvement) | \$29,000 |
| 2. Dolington Road from Pownal Dr. to Woodside Road<br>(1,550 linear feet of trail improvement)           | \$16,000 |

**2022 Total** **\$45,000**

# TOWNSHIP OF LOWER MAKEFIELD

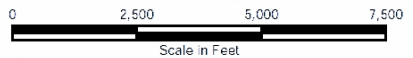
- 2020 Big Oak Rd./Heacock Rd
- 2021 Heacock Rd./Stoney Hill Rd
- 2022 Mirror Lake Rd./Dolington Rd.



## Map 8 Walkway System



Prepared by  
Bucks County Planning Commission  
Geographic Information Systems Section  
2014





## Supplement #4

### 7-year Sewer Capital

2020 Cost	Stackhouse	\$592,881
	Brookstone	\$334,750
	Foxhill P.S.	\$7,500
	Neshaminy I/I tv inspection	\$10,000
	Neshaminy I/I manhole liners	\$15,000
	Neshamine I/I spot lining/repairs	\$175,000 (1,750 linear feet)
	MMA I/I tv inspection	\$15,000
	MMA Manhole Liners	\$20,000
	MMA I/I spot lining & repairs	\$215,000 (2,150 linear feet)
	Overall project contingency (7.5%)	103,885
	Engineering project costs	\$177,770
	Pump station reserve	\$140,000
	YBSA Cap Project	\$65,000
	MMA Capital	\$650,000
	Subtotal	\$2,521,786
	Stackhouse grant	(\$408,521)
	<b>Overall 2020 cost</b>	<b>\$2,113,264</b>
2021 Costs	Silver Lake P.S.	\$360,500
	Buck Creek Liner	\$283,250
	Neshaminy I/I tv inspection	\$10,300
	Neshaminy I/I manhole liners	\$15,450
	Neshamine I/I spot lining/repairs	\$180,250 (1,750 linear feet)
	MMA I/I TV inspection	\$15,450
	MMA Manhole Liners	\$20,600
	MMA I/I spot lining & repairs	\$221,450 (2,150 linear feet)
	Overall project contingency (7.5%)	\$83,044
	Engineering project costs	\$166,088
	Pump station reserve	\$140,000
	YBSA Cap Project	\$65,000
	MMA Capital	\$650,000
	<b>Overall 2021 total</b>	<b>\$2,211,382</b>

2022 Costs	Buck Creek Liner	\$222,789
	Big Oak Liner	\$111,395
	Neshaminy I/I tv inspection	\$10,609
	Neshaminy I/I manhole liners	\$15,914
	Neshamine I/I spot lining/repairs	\$185,658 (1,750 linear feet)
	MMA I/I TV inspection	\$15,914
	MMA Manhole Liners	\$21,218
	MMA I/I spot lining & repairs	\$228,094 (2,150 linear feet)
	Overall project contingency	\$60,884
	Engineering project costs	\$121,738
	Pump station reserve	\$140,000
	YBSA Cap Project	\$15,000
	MMA Capital	\$650,000
	<b>Overall 2022 total</b>	<b>\$1,799,213</b>
2023 Cost	Yardley P.S. Upgrade	\$16,391
	Sherwood P.S. Upgrade	\$81,955
	Neshaminy I/I tv inspection	\$10,927
	Neshaminy I/I manhole liners	\$16,391
	Neshamine I/I spot lining/repairs	\$191,228 (1,750 linear feet)
	MMA I/I TV inspection	\$16,391
	MMA Manhole Liners	\$21,855
	MMA I/I spot lining & repairs	\$234,937 (2,150 linear feet)
	Overall project contingency (7.5%)	\$44,256
	Engineering project costs	\$88,511
	Pump station reserve	\$140,000
	YBSA Cap Project	\$15,000
	MMA Capital	\$650,000
	<b>Overall 2023 total</b>	<b>\$1,527,842</b>
2024 Cost	Maplevale Sewer Lining	\$473,840
	Neshaminy I/I tv inspection	\$11,255
	Neshaminy I/I manhole liners	\$16,833
	Neshamine I/I spot lining/repairs	\$196,965 (1,750 linear feet)
	MMA I/I TV inspection	\$16,833
	MMA Manhole Liners	\$22,511
	MMA I/I spot lining & repairs	\$241,985 (2,150 linear feet)
	Overall project contingency (7.5%)	\$73,517
	Engineering project costs	\$147,048
	Pump station reserve	\$140,000
	YBSA Cap Project	\$15,000
MMA Capital	\$650,000	

	<b>Overall 2024 total</b>	<b>\$2,005,787</b>
2025 Cost	Heacock Road P.S. Upgrade	\$86,946
	Neshaminy I/I tv inspection	\$11,593
	Neshaminy I/I manhole liners	\$17,338
	Neshaminy I/I spot lining/repairs	\$202,874 (1,750 linear feet)
	MMA I/I TV inspection	\$17,338
	MMA Manhole Liners	\$23,186
	MMA I/I spot lining & repairs	\$249,245 (2,150 linear feet)
	Overall project contingency (7.5%)	\$45,639
	Engineering project costs	\$91,278
	Pump station reserve	\$140,000
	YBSA Cap Project	\$15,000
	MMA Capital	\$650,000
	<b>Overall 2025 total</b>	<b>\$1,550,436</b>
2026 Costs	Buck Creek Estates Liner	\$83,584
	Neshaminy I/I tv inspection	\$11,951
	Neshaminy I/I manhole liners	\$17,858
	Neshaminy I/I spot lining/repairs	\$208,960 (1,750 linear feet)
	MMA I/I TV inspection	\$17,858
	MMA Manhole Liners	\$23,882
	MMA I/I spot lining & repairs	\$256,722 (2,150 linear feet)
	Overall project contingency (7.5%)	\$46,560
	Engineering project costs	\$93,121
	Pump station reserve	\$140,000
	YBSA Cap Project	\$15,000
	Treatment Plant	\$3,720,000*
	<b>2026 total</b>	<b>\$4,635,496</b>
<b>2020-2026 cumulative total</b>		<b>\$15,843,420</b>

\*Estimated at 50,000,000 over 20 years at 4.25%

### Neshaminy Interceptor Service Area (I/I line items)

LMT owns approximately 210,717 linear feet of sanitary sewer mains and 1,250 manholes in the Neshaminy Interceptor (BCWSA) service area. The following is a break out of how much we can do each year using the annual I/I budget for the Neshaminy Interceptor:

TV Inspection- \$10,000 per year. This accounts for 2,857 linear feet of the system. This accounts for 1.3% of the entire system which as 210,717 linear feet.

Manhole Liners -\$15,000 per year. Lining these manholes costs about \$2,000 per liner and this allow us to line 7 to 8 per year

Spot lining/Repairs- \$175,000 per year. This amount allows to line approximately 1,750 linear feet of pipe per year. This amount to 0.83% of the system per year (1,750/210,757).

**Total-\$200,000 per year (adjusted annually for inflation)**

Our current estimates indicate that roughly 25% of our system would need these type repairs or lining. That translates to a 30-year period, under this funding scenario, to complete that portion of the system.

### Morrisville Municipal Authority Service Area (I/I line items)

LMT owns approximately 540,909 Linear feet of sanitary sewer mains (217,023 (Above Yardley) + 323,886 (Below Yardley) and 3,100 manholes in the Morrisville Municipal Authority service area. The following is a break out of how much we can do each year using the annual I/I budget for the MMA Service Area:

TV Inspection- \$15,000 per year. This accounts for 4,286 linear feet of the system. This accounts for 0.8% of the entire system which as 540,909 linear feet.

Manhole Liners -\$20,000 per year. Lining these manholes costs about \$2,000 per liner and this allow us to line 10 per year

Spot lining/Repairs- \$215,000 per year. This amount allows to line approximately 2,150 linear feet of pipe per year. This amount to 0.40% of the system per year (2,150/540,909).

**Total-\$250,000 per year (adjusted annually for inflation)**

Our current estimates indicate that roughly 25% of our system would need these types of repairs or lining. That translates to a period of sixty-two (62) years, under this funding scenario, to complete that portion of the system.

Our 7-year plan outlines this same level of improvement each year. In all likelihood, especially in this MMA area, the amount of lining undertaken will need to be increased dramatically

**Supplement #5**  
**SEWER RATE COMPARISON**  
**2020 QUARTERLY SEWER CHARGE COMPARISON**

MUNICIPALITY	TOTAL ESTIMATED CUSTOMERS	14,000 GALLONS/ COST PER 1,000
Yardley Borough	950	\$225.00 / \$16.07
Lower Makefield Township	11,000	\$222.60 / \$15.90
Northampton, Bucks County, Municipal	13,200	\$196.20 / \$14.01
Buckingham Township	3,260	\$179.90 / \$12.85
Middletown Township (BCWSA)	61,000	\$153.36 / \$10.95
Doylestown Township (BCWSA)		\$153.36 / \$10.95
Bensalem Township (BCWSA)		\$153.36 / \$10.95
Langhorne Borough (BCWSA)		\$153.36 / \$10.95
Lower Southampton Township (BCWSA)		\$153.36 / \$10.95
Warwick Township	4,145	\$128.71 / \$9.19
Falls Township (TOFA)	7,330	\$133.36 / \$9.53
Bristol Borough	4,000	\$109.24 / \$7.80
Warminster Munciple Authority	9,842	\$104.06 / \$7.43
Newtown (Boro & Township - NBCJMA)	9,000	\$102.31 / \$7.31
Bristol Township	9,000	\$100.94 / \$7.21
Morrisville Borough (MMA)	3,161	\$91.42 / \$6.53

**Supplement #6**  
**2020 Summary of 3-Year Road Paving Plan**  
**(Years 2020 through 2022)**

<b>2020</b>					
<b>Road Name</b>	<b>Road Length (Miles)</b>	<b>Roadway Area (SF)</b>	<b>Total Price</b>	<b>Housing Development</b>	<b>Year Last Paved</b>
Heacock Rd	0.41	113,044	\$151,520	Collector	1985
Rose Hollow Dr (Thrush Dr to Rose Hollow Dr)	0.29	52,920	\$79,932	Rose Hollow	1985
Rose Hollow Dr (Cardinal to Thrush Dr)	0.34	64,440	\$95,373	Rose Hollow	1985
Thrush Ct (N)	0.03	7,290	\$15,771	Rose Hollow	1985
Trellis Cr	0.08	19,730	\$26,445	Rose Hollow	1985
Farmal Ct	0.08	12,240	\$22,406	Willow Wisp Farms	1994
Reaper Ct	0.06	7,560	\$16,133	Willow Wisp Farms	1994
Stapler Dr	0.4	83,150	\$111,451	Mirror Lake Farms	1979
Planter Dr	0.09	15,480	\$20,749	Mirror Lake Farms	1979
Drill Rd	0.06	11,520	\$15,441	Mirror Lake Farms	1979
Combine Ln	0.22	52,780	\$70,744	Mirror Lake Farms	1979
Harvest Dr	0.28	55,440	\$74,310	Mirror Lake Farms	1979
Harrow Rd	0.1	18,396	\$24,657	Mirror Lake Farms	1979
Cultipacker Rd	0.35	63,720	\$85,408	Mirror Lake Farms	1979
Flail Dr	0.11	21,600	\$28,952	Mirror Lake Farms	1979
Esther Lane	0.34	40,200	\$53,883	Milford Manor	1987
Jack Road	0.09	14,700	\$19,703	Milford Manor	1987
<b>3.33</b>		<b>\$912,877</b>			

<b>2021</b>					
<b>Road Name</b>	<b>Road Length (Miles)</b>	<b>Roadway Area (SF)</b>	<b>Total Price</b>	<b>Housing Development</b>	<b>Year Last Paved</b>
Westover Rd	0.91	87,648	\$123,354	Westover	2002
Effingham Rd (East of Westover Rd)	0.05	6,336	\$8,917	Westover	2002
Shelley Ln (East of Yardley Morrisville Rd)	0.09	11,400	\$16,044	Westover	1983
Shelley Ln (West of Yardley Morrisville Rd)	0.09	11,400	\$16,044	Wynnewood I	1983
Tudor Ln (East of Westover Rd)	0.15	19,008	\$26,751	Westover	2002
Ovington Rd (East of Westover Rd)	0.15	19,008	\$26,751	Westover	2003
Vernon Ln (East of Westover Rd)-	0.09	11,064	\$15,571	Westover	2003
Vernon Ln (West of Westover)	0.15	19,008	\$26,751	Westover	2003
Eton Rd (East of Westover)-	0.05	6,336	\$8,917	Westover	2003
Radcliffe Rd	0.13	12,120	\$17,057	Westover	2006
Milton Dr	0.36	41,756	\$58,767	Wynnewood I	1983
Black Rock Rd (canal to Ardsley Ct)	0.28	43,500	\$61,221	Collector	1979
Friar Dr	0.64	119,160	\$170,703	Wynnewood II	1981
Trend Rd	0.24	45,000	\$69,332	Wynnewood II	1981
Teich Dr	0.2	37,080	\$64,186	Wynnewood II	1981
Wynnewood Dr	0.09	15,120	\$33,280	Wynnewood II	1981
<b>3.67</b>		<b>\$743,648</b>			

**2022**

<b>Road Name</b>	<b>Road Length (Miles)</b>	<b>Roadway Area (SF)</b>	<b>Total Price</b>	<b>Housing Development</b>	<b>Year Last Paved</b>
Jacob Dr	0.51	96,948	\$152,443	Makefield Brook I & II	1986
Inverness Dr	0.1	19,008	\$32,751	Makefield Brook I & II	1986
Ashborne Dr	0.15	24,630	\$40,664	Makefield Brook I & II	1986
Dorothy Dr	0.08	14,760	\$32,773	Makefield Brook I & II	1986
Brentwood Dr	0.64	129,600	\$194,396	Makefield Brook I & II	1986
James Ct	0.06	15,410	\$27,688	Makefield Brook I & II	1986
Fairfield Rd	0.76	142,920	\$217,143	Fairfield at Farmview	1999
Horseshoe Bend Rd	0.05	6,480	\$15,120	Fairfield at Farmview	1999
Greenmeadows Rd	0.13	25,200	\$47,466	Fairfield at Farmview	1999
	<b>2.48</b>		<b>\$760,443</b>		

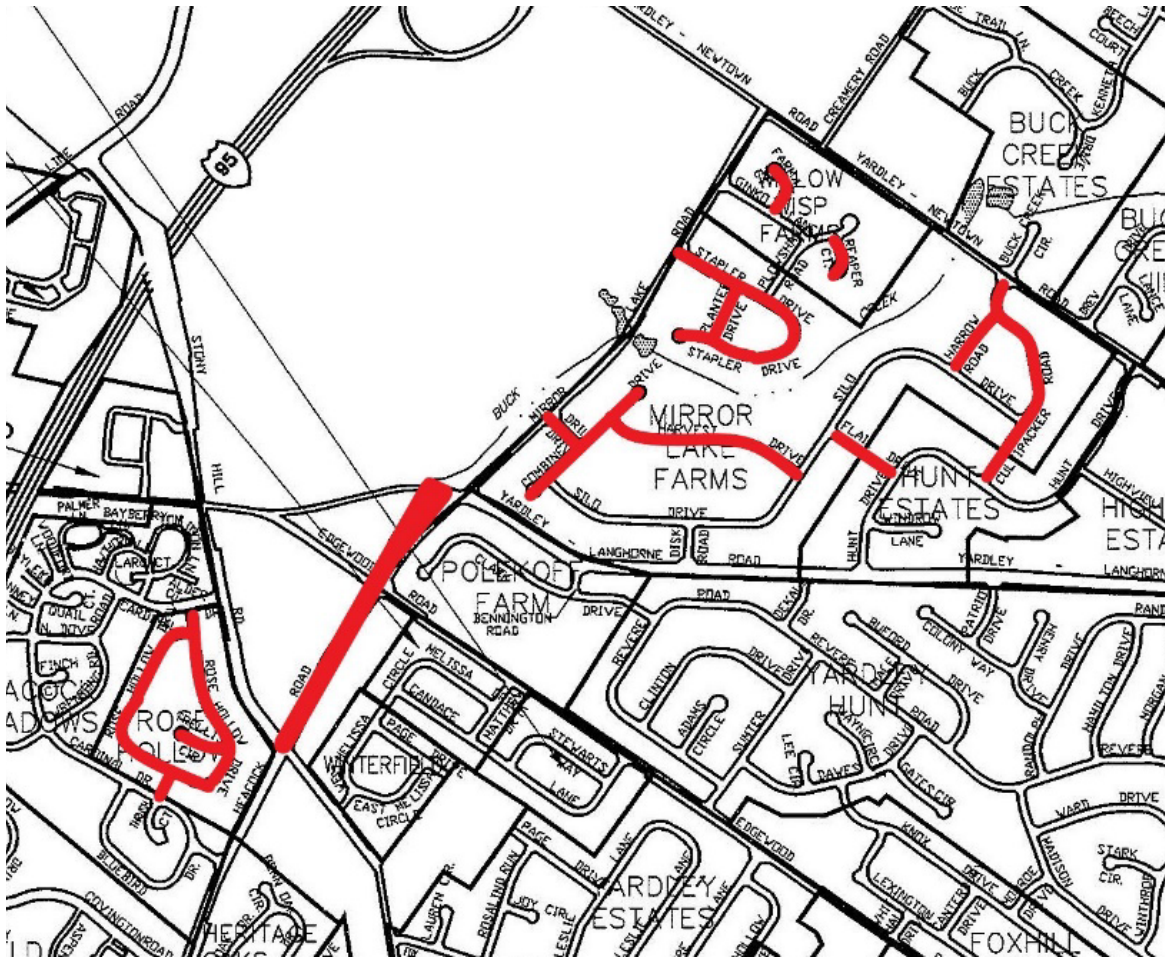


# 2020 3-Year Road Paving Plan

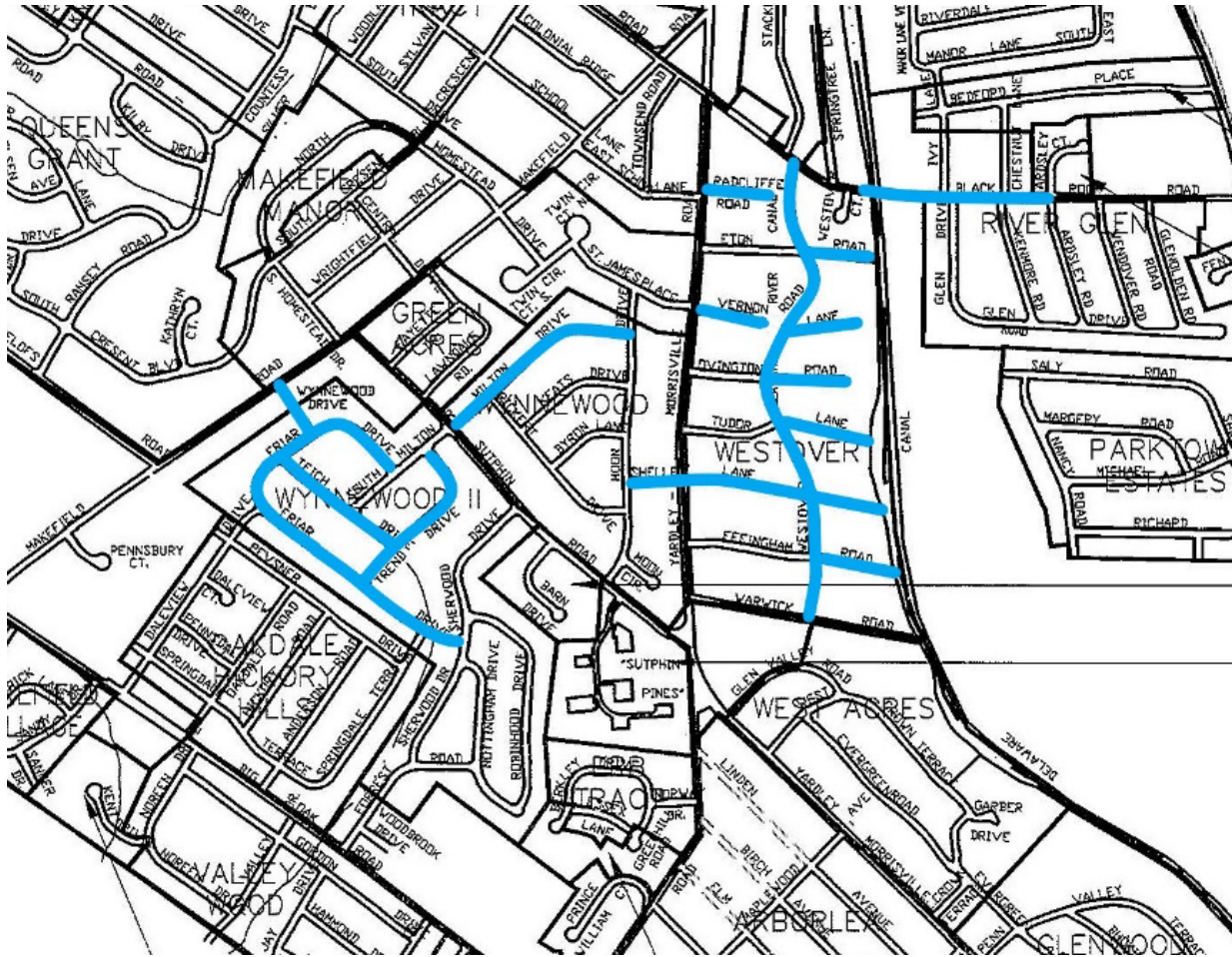




# 2020 Road Paving Map



# 2021 Road Paving Map





# 2022 Road Paving Map

