



Township of Lower Makefield

October 26, 2021

TO: BOARD OF SUPERVISORS
FROM: KURT M. FERGUSON, TOWNSHIP MANAGER
RE: 2022 MANAGER'S RECOMMENDED BUDGET

In anticipation of our November 3, 2021 budget meeting, I respectfully submit the Manager's 2022 recommended budget for your review.

The 2022 Manager's Budget makes a presumption of the closing of the sewer sale.

As such, I offer the following regarding the \$50,000,000 remaining proceeds (remember we received a \$3,000,000 deposit in December 2020 from the sale).

- Paying of the sewer debt (required as part of the sale) estimated at \$12,421,581
- Setting aside money for the final sewer account reconciliations, estimated at \$2,000,000.
- Paying our consultants, estimated at \$860,000
- Paying off our golf debt, estimated at \$14,742,142

The estimated savings for paying off both debts early totals \$4,109,601 (\$2,943,226 in golf payments and \$1,166,375 in savings in sewage). The golf debt is significant because it can no longer be refinanced.

I have included golf debt because of the profound impact it has on the overall budget. The estimated remaining funds, totaling **\$20,076,277**, would be subject of future discussions.

A breakout of that amount is as follows:

\$50,000,000 deposit (remember we have already received \$3,000,000)

- \$50,000,000 + \$100,000 in 2022 budgeted interest = \$50,100,000

Expenses

- Sewer debt and reconciliation (\$12,421,581 + \$2,000,000) = \$14,421,581
- Consultant cost = \$860,000
- Golf Debt = \$14,742,142

Total \$50,100,000 (total estimated revenue) - \$30,023,723 (\$14,421,581+\$860,000+\$14,742,142)

This equates to an estimated available amount in 2022 of **\$20,076,277**.

Our 2022 Budget includes the following:

- A 2022-year end fund balance of \$3,000,000+ dollars, a threshold amount critical to restoring the Township's bond rating.
- An overall paving program of \$3,078,033, which will pave fifty-seven (59) roads totaling 11.41 miles of paving. This includes the Township's joint 2021 program with Falls Township as well as the Township's Public Work's Department which will pave .27 miles
- \$50,000 towards dramatically upgrading our website.
- \$75,000 to update our permitting software for our Planning and Zoning Department.
- \$57,000 to upgrade our meeting video production equipment (primarily funded through our Franchise PEG Grant).
- Completion of the multi-use trail, primarily funded through a grant, at a cost of \$700,000.
- A golf course with a \$700,000 positive cash flow.
- The replacement of culvert on South Drive.

The 2022 Budget includes the following Capital Purchases:

- Four (4) police cars; 3 marked and 1 unmarked
- Four (4) police motorcycles
- A six-wheel dump truck (from our Road Machinery Fund)
- A 5500-dump truck for our Parks and Recreation Department

The supplements include the following plans:

- A dramatically transformational 3-year paving plan (2022-2024)
- An updated 3-year trail maintenance plan (2022-2024)
- A New 3-year traffic light maintenance plan (2022-2024)

Regarding staffing the 2022 budget includes:

- Reconfiguring our Planning and Zoning Department, which includes hiring a Planner.
- Hiring a Fire Services Director
- Hiring a full-time Pool Manager and Administrative Assistant for our Recreation Department.

Taxes

- The 2022 Recommended budget includes a half-mill (.5) tax cut, which would reduce the overall millage from 21.01 to 19.51.

General Fund

The first fourteen (14) pages of the budget represent the General fund. The 2022 general fund millage is being recommended to remain at 13.88 mills.

We received a \$3,000,000 deposit for the sewer system on December 15, 2020. That deposit is currently still assigned as a liability, so its been rolled out of our current fund balance. It did serve its purpose in assistance with the negative outlook removal from Moody's early this year. That \$3,000,000

is being applied to 2022, so our fund balance number have the same dramatic increase as it did with its original deposit.

We are estimating our 2022-year end fund balance to be \$3,190,865.

That 3-million 2022-year end fund balance translates to about 25%. While a 30% minimum would certainly speed up our bond upgrade, Moody's also looks at the trajectory of the finances of the Township, overall debt, as well as the financial status of our enterprise funds (pool and golf). That \$3,000,000 fund balance is a healthy baseline to present to Moody's during our Spring review.

Our general fund includes all staffing, except for Recreation, insurances, pension payments, non-public works capital expenditures, and most project related expenses.

Recommended departmental changes for 2022.

1. Renaming our Planning and Zoning Department the Lower Makefield Township Department of Community Development.

As such, our Planning and Zoning Director position would be changed to Director of Community Development. As the position description (which is in a new job description provided in this packet in supplement #5) outlines the Director will be responsible for the overall supervision and administration of all phases of community development, including development of land use policies & regulations, and enforcement of the Township's Zoning Ordinances & Regulations, Subdivision & Land Development Ordinances and the Township Building Codes.

Appointing our current Code Enforcement Officer to Building Code Official. Mr. Kirk would continue to oversee Code Enforcement, but would have other responsibilities, such as zoning reviews, no longer under his purview. Mr. Kirk would oversee our building inspections company and be responsible for signing off on building permits and final inspections. This is a cost neutral item as Mr. Kirk's increase in pay would be offset equivalently by a reduction to our inspections company. Also, it would provide a Township employee directly overseeing this building inspection process. There is a new job description provided in Budget Supplement #5.

Hiring a planner. The Planner would oversee zoning reviews, sewer lateral permits, and be primarily responsible for facilitating project reviews with our consultants and meetings with the Planning Commission, among other things. This staff member will also assist in Code Enforcement as necessary. The job description is in Budget supplement #5.

These changes allow the Community Development Director to take a more macro overview of the department and get involved where needed or necessary. Our staff Building Code Official will be the direct contact for inspection, and our planner would handle the details of review and coordination

We have also budgeted for an intern for 2022 to assist with various projects going on in the department.

I am also recommending allocating \$75,000 to upgrade our codes software. The software will provide for streamlined engagement with the public through an online portal for permitting and code enforcement. The program will allow us to electronically receive citizen complaints and permit

applications, follow-up with residents and contractors, track progress through automated notifications for desired due dates and deadlines, collect electronic payments, conduct inspections, and issue permits.

In totality, our belief is that this would make the department more efficient and better serve the Township.

Police

The 2022 police operational budget totals \$6,048,661

As part of our 2022 budget, the Police Department will promote various positions per our collective bargaining agreement. The Department will also promote command/management staff outside that agreement to insure accountability and oversight over police personnel.

The budget accommodates a staffing level of 40 sworn police officers, 4 full-time civilian employees, and approximately 15 school crossing guards.

Parks and Recreation

The current millage for the Park and Recreation Fund (Page 21 of the budget) is 2.43 mills. There is no change being recommended.

In 2021 we added a 5th laborer to the Department. hiring a full-time laborer, bring the full-time field staff to five (5).

This group of employees is responsible for upkeep of 500 acres of parks, 25 miles of bike paths, the Pool, the Community Center, and Kids Kingdom. Oftentimes unnoticed is that these employees also work directly in events and activities for all leagues and clubs, the seniors at the Community Center, three (3) large annual community events, 156 recreation classes, 8-weeks of summer camp, and pavilion rentals.

In 2022, I am recommending adding a full-time administrative assistant. With all these activities happening serving thousands of people, asking existing staff with other responsibilities to handle phone calls, registrations, mail, questions coming in on the phone and check requests is no longer feasible. We believe the hiring of this position will dramatically improve the efficiency of the department.

I am also recommending the hiring of a full-time pool manager. The ability to find someone who is qualified to work part time is becoming increasingly difficult everywhere. This will come out as a comparable cost to a part time person with the overtime they accumulate. This will be discussed in greater detail in the pool overview.

The other item of note for the department is \$60,000 to repair the Community Park tennis courts, listed under budget #05-451-600, page 23. This was a carry over 2021 item that we are carrying over to 2022. We put this off because the cost to repair was much higher than originally anticipated.

Our 2022-year end fund balance is estimated at \$161,141 or approximately 7.8% of total 2022 Park and Recreation Expenditures (this excludes the pool). This allows for a fair amount of cover for unanticipated expenses and as a financial buffer if the pool ever runs short of expectations.

Other new funds

Sidewalk fee-in lieu of account

The Township has never had such a dedicated account. Developers pay this fee when providing sidewalks are difficult to install on their own site. The Township then collects a fee for future sidewalks (or trails) where it deems a new connection is necessary. The Township collected \$50,312 from the Caddis project, which served as the initial deposit in this account.

Garden of Reflection capital reserve account

Significant improvements were made with the 20-year commemoration. There will be significant future capital improvements that will be needed. I have budgeted \$5,000 to seed this account and to demonstrate our commitment to maintaining the Garden in future years.

Debt Service Fund

The debt services account is exclusively for debt payments. This is the fund from which the Township makes its general fund (open space) bond payments. The Debt Service Fund does not have to be limited to bond payments and has assigned its police radio payments (done through Bucks County), which were financed over seven (7) years, out of this fund.

The existing millage, for that debt service fund is 2.79 mills. The Township's bond payment, in our general fund, will decrease by about half in 2022.

2021 vs. 2022- Debt Service Fund

	Millage	Bond Debt Payment
2021	2.79	\$1,733,583
2022		\$862,606

That reduction in payment translates to 1.70 mills.

The amount to repay that 2022 obligation is approximately 1.09 mills. That translates to 1.70 mills no longer required for that payment.

I have multiple recommendations to present based upon those 1.70 mills.

I am first recommending we utilize 1 mill (of the 1.70 no longer obligated to the bond payment) for road paving. Remember that mill, under this fund, would have to be utilized for debt.

I am recommending approval of a \$1,650,000 loan for paving that would be repaid over three (3) years utilizing that one (1) mill.

- \$1,500,000 would be used directly for paving
- \$150,000 would be used for design and inspection.

The loan itself would be paid quarterly, from our debt services fund. The budget contemplates three (3) quarterly payments in 2022, with the final single payment being made in 2025. When the loan is paid off in the first quarter of 2025, the Township would then be positioned to take another similar loan in 2025 to boost our paving once again. Standardizing this paving program would dramatically increase the miles of road we pave and can be done without asking our residents to provide any additional tax dollars to do so. That \$1,500,000 in paving adds approximately five (5) paving miles to our program.

Outline of \$1,650,000 loan (utilizing \$1,500,000 for paving)

	Quarterly payments (of 12)
2022*	1-3
2023	4-7
2024	8-11
2025*	<u>12</u> (1-3)**
2026	4-7
2027	8-11
2028*	12 (1-3)**

*Represent road loan years

**Represent when the 12th payment, which is the last quarterly payment of loan are paid off and a new loan is taken and three (3) payments are being made on the new loan.

Under this plan in the next seven (7) years this would provide an additional \$4,500,000 in paving or approximately fifteen (15) extra miles over that 7-year period.

I will go into even more detail, regarding paving, following this debt fund review.

I suggested utilizing 1 mill for paving out of the debt services fund. Below the original simple chart, I showed earlier.

2021 vs. 2022- Debt Service Fund

	Millage	Bond Debt Payment
2021	2.79	\$1,733,583
2022		\$862,606

That reduction in payment (from \$1,733,583 to \$862,606) translates to 1.70 mills.

The amount to repay that 2022 obligation is approximately 1.09 mills. That translates to 1.70 mills no longer required for that payment.

Bond payment millage needed	1.09 mills
Road loan millage requirement	<u>1.00 mill</u>

That translates to an updated millage of 2.09 mills

As a reminder the 2021 debt service millage is 2.79 mills

My second recommendation for the Debt Services Fund is to reallocate .2 mills to the Fire Services Fund for the specific purpose of hiring a Fire Services Director.

I will explain, but to avoid confusion I will again present my chart (updated)

2021 vs. 2022- Debt Service Fund

	Millage	Bond Debt Payment
2021	2.79	\$1,733,583
2022		\$862,606

That reduction in payment (from \$1,733,583 to \$862,606) translates to 1.70 mills.

The amount to repay that 2022 obligation is approximately 1.09 mills. That translates to 1.70 mills no longer required for that payment.

Bond payment millage needed	1.09 mills
Road loan millage requirement	1.00 mill
Reallocate .2 mills to Fire Services Fund	0.20 mills

That translates to an updated millage of 2.29 mills

As a reminder the 2021 debt service millage is 2.79 mills

The .2 mills directed to the Fire Fund will accommodate the hiring of a Fire Services Director. The job description is listed under Supplement #5.

Beyond the technical requirements of the position the job will also be focused on the following:

- Overseeing inspection and plan reviews
- Serving as the Fire Marshall
- Assisting with volunteer staffing challenges
- Coordinating with neighboring departments addressing potential shortfalls and regional capital needs.

The Township is ultimately responsible for fire service in the Township. This position insures Lower Makefield has a full-time person dedicated to focusing on these issues, trends, and future opportunities. With a shrinking Volunteer Force, it is unlikely they would be able to dedicate the time necessary to contemplate these issues. This individual would also be expected to assist with fire calls during the day and help necessary equipment on scene.

This position elevates the urgency that we assign to our fire service. This is an issue being faced throughout Bucks County and the Commonwealth. Having a staff person dedicated to fire service; investigations, inspections, plan reviews, volunteer status, gaps in service, outreach, and regional opportunities will allow the Township to stay informed and engaged on this issue moving forward.

Final Debt Service Fund Recommendations

Bond payment millage needed	1.09 mills
Road loan millage requirement	1.00 mill
Reallocate .2 mills to Fire Services Fund	0.20 mills
2022 Total Recommended Millage	2.29 mills
Current 2021 Debt Service millage	2.79 mills
Reduction in millage in the Debt Services Fund (millage tax cut) totaling	0.50 mills

American Rescue Plan Fund (page 36-37)

As part of the American Rescue Plan, Lower Makefield was awarded \$3,433,360. Generally, there are two (2) components of this program.

- Specific capital spending, which is limited in scope. An area we have identified was storm water improvements. The unknown component is what the rules of use will be for those improvements. This includes what standards will be used for bidding (PA prevailing wage, Davis Bacon) and the scope of what we can do (Add or change stormwater pipes but pave the excavated road?). DCED will need to put out those standards prior to utilization under this category.

- Revenue shortfall reimbursement. The Government Finance Officers Association (GFOA) recently released the applicable worksheets to calculate long-term revenue shortfalls, because of the Pandemic. Those applicable dollars can be used for capital projects and purchases including roads, vehicles, and bridges. It can also be used to offset the costs of public safety personnel. Lower Makefield is eligible to utilize \$1,732,440 towards these endeavors

My recommendation is to utilize the \$1,732,440 in the following manner:

- \$191,955 for the replacement of culvert at South Drive. The project, discussed last year as part of the 2021 budget will removal the existing corrugated metal culvert, remove sediment from the stream, and replace with a precast concrete box culvert. The project will also reconstruct the portion of roadway on South Drive impacted by the work and replacing guiderail on either side of the roadway.
- \$750,000 towards our 2022 road paving program. I will discuss roads overall, but this will add approximately 2.8-3 mills towards our paving program in 2022. This is actually the equivalent of adding an entire years' worth of roads towards our paving program.
- Purchasing 4 police cars and 4 motorcycles for our police department at a cost of \$290,000. The Township ideally should be purchasing 4 police cars per year and we have fallen well back of that benchmark. Our motorcycles are aged and in need of replacement. A robust replacement plan will also, over the long term, increase trade in value and lower vehicle maintenance costs.
- Upgrading the second floor of our building to allow for expanded office space, interview rooms, etc. for our police department at a cost of \$135,000.
- \$365,485 to our general fund to assist with the cost of public safety in 2022.

This leaves the Township with \$1,704,022 that would fall directly under the capital spending category. My hope is that the guidelines will be in place soon. The Township could make the decision to spend those dollars on stormwater projects, basins, etc. anytime in 2022. Even though they are not designated, at the time of this budget, we are under no restrictions to wait until our next budget year to utilize them.

Liquid Fuels Account

Liquid Fuels is state fund, which must be dedicated to road related repairs, safety, and even staff time working on roads.

Our 2022 anticipated funding is \$997,111. Our three (4) primary expenses are road paving, rock salt, Public Works staff, and road paving engineering expenses.

I am recommending the utilization of \$777,233 towards road paving.

Road paving

My recommendation for our 2022 road paving is consequential and originating from three (3) sources. These include the Road Loan (from the Debt Services fund) in the amount of \$1,500,000, the American Rescue Plan fund in the amount of \$750,000 and liquid fuels funding in the amount of \$777,233. The Township also agreed to participate, with Falls Township, with the paving of Elbow Lane and Walnut Street at a total cost of \$51,158.

This creates a road program totaling \$3,078,391 in 2022. This totals fifty-seven (57) roads encompassing 11.41 miles in paving. Compared to what we have been paving in the last ten (10) years, this translates to about 4 years of paving in 2022. Because of that our 2023 and 2024 paving list (years 2 and 3 in our paving plan) are roads that we would not have considered until 2026 and 2027.

The Township has 138 miles of roads. If we assume that a road needs repaved every 20 years (that is a blended average) that translates on average the need to pave 6.9 miles of road per year. That is a blended average understanding some roads may last much longer while others need paved every ten (10) years or so.

If we continue to pursue loan programs, as presented earlier, we begin to move much closer to that 6.9 annual benchmark.

Paving mileage utilizing loan program and liquid fuels (with American Rescue Plan in 2022)

	<u>Quarterly payments (of 12)</u>	<u>Paving miles</u>
2022*	1-3	11.41 miles
2023	4-7	2.50 miles
2024	8-11	2.50 miles
2025*	<u>12</u> (1-3)	7.50 miles
2026	4-7	2.50 miles
2027	8-11	2.50 miles
2028*	12 (1-3)	7.50 miles
	Total miles	36.41 miles
	7-year average (2022-2028)	5.20 miles

*Years road loan is taken

Paving miles assumes 2.50 miles per year for liquid fuels and 5.0 miles with the road loan

This framework allows the Board, in the future to make measured decisions about additional road paving. If we have a 6.9-mile benchmark over 7 years we should be paving 48.30 miles. If we look towards additional paving (out of the general fund, or even from grants) we know we would be looking to bridge that gap of 11.89 miles (48.30 miles – 36.41 miles) over the next seven years. By standardizing this loan program, starting next year, we have bridged a significant shortfall that has been growing and set the guidance on any additional paving we may have the opportunity to provide.

Golf

For 2022, we are assuming no debt service on the golf course. As such we are presenting a golf course with a positive cash flow of \$831,585. The following recommendations are being made.

1. First, we have budgeted \$125,000 for capital expenses in 2022. This includes \$60,000 for bunker repairs, \$10,000 to fix the guide rail around the pond, \$5,000 to repair the façade on the maintenance building, \$25,000 for a new mower, and several others.
2. \$400,000 repayment (to the general fund) of operational assistance provided to the golf course over the last 4 years. Those outstanding amounts are as follow

2018	\$735,582.00 (actual)
2019	\$433,126.00 (actual)
2020	\$597,055.00 (actual)
2021	\$128,324 (estimated)

The four-year total is \$1,894,087

3. Provide \$205,000 to the Recreation Capital Reserve Fund to provide the match needed for the Woodside Road Bike Path
4. Create a Golf Capital Reserve Fund. For 2022 I am recommending \$51,585 be placed in this account. There are expensive, predictable expenses in the coming years. The irrigation system will need replaced in the next 10 years. That cost of \$1,000,000 can largely be offset by setting aside funding every year.
5. Create a Golf Bond repayment fund. This budget contemplates the golf debt being paid off. If that is approved this budget contemplates creating a fund in which the golf course repays that principle balance (\$14,742,142), albeit over a longer time frame. I am recommending budgeting \$50,000 towards that repayment in 2022.

As currently presented, the operational assistance provided by the general fund (\$1,894,087 estimate) would be repaid in about 5 years (\$400,000 per year). I would suggest that once that is repaid, the Golf Bond repayment could be dramatically increased after the 1.89 million is repaid.

In subsequent years, I would suggest these categories with the golf course positive cash flow. In future years, we could place funds into our Recreation Capital Reserve account and build a cash balance. That could be used for larger projects itself or as a match for a grant. We could establish a larger trail rehabilitation plan. The important point is that golfers would be paying for these Park and Recreation improvements and not taxpayers.

Parks and Recreation and Recreation Capital Reserve

As mentioned with the Golf Fund, the 2022 Recreation Capital Reserve budget includes the Woodside Bike Path. This project cost is estimated (including engineering fees) is \$610,000.

The funding for the project will come from two (2) grants totaling \$405,000, and \$205,000 from the positive cash flow from the Golf Course.

Park and Recreation Fund

The current millage for the Park and Recreation Fund (Page 21 of the budget) is 2.43 mills. There is no change being recommended.

The 2022 Recreation budget recommends hiring a full-time administrative assistant.

This group of employees is responsible for upkeep of 500 acres of parks, 25 miles of bike paths, the Pool, the Community Center, and Kids Kingdom. Oftentimes unnoticed is that these employees also work directly in events and activities for all leagues and clubs, the seniors at the Community Center, three (3) large annual community events, 156 recreation classes, 8-weeks of summer camp, and pavilion rentals.

The other item of note for the department is for the repair of the tennis courts at Community Park, #05-451-600, page 21. The \$60,000 expense is a 2021 carry-over. The 2021 budget estimated \$35,000, which was inadequate.

We also have an updated 3-year trail maintenance plan for your review. For 2022, our trail improvements total 4,420 linear feet of improvement estimated to cost \$61,256.

Our 2022-year end fund balance is estimated at \$157,641, which allows for a fair amount of cover for unanticipated expenses and as a financial buffer if unanticipated expenses arise.

Pool

In 2021, we experienced significant staffing issues at the pool due to increased competition for young employees. Young employees can work in a variety of businesses with higher wages, and where the lives of the patrons do not count on their abilities. While lifeguarding might be more appealing than working at a grocery store, we continue to lose staff to local grocery stores and private pools who can offer higher pay and bonuses. To mitigate the staffing issues this year, we are proposing to increase pay for all staff in order to be a competitive employer of summer hires. We are planning to hire a year-round pool manager who will assist with hiring and backend planning in the off-season. The end goal will be to fully staff the pool and ensure all amenities are open regularly for our members.

Please see the following comparative pay information:

Location/Source	Pay
Indeed: youth pay in PA	\$13.87HR
Talent.com: youth pay in the USA	\$15.75HR
Zip Recruiter: lifeguard pay in PA	\$10HR
Zip Recruiter: lifeguard pay in US	\$12HR
Sesame Place base pay	\$10HR/\$300 sign on bonus
Starting Pay at Walmart	\$15HR
Order picker at Giant	\$15.88HR
2021 The Pool at LMT Pay (non-management staff)	\$8.25HR-11.25HR
2022 proposed LMT pay (non-management staff)	\$9.50HR-\$14.50HR

When reviewing wages, we recognize that in order to have a big enough impact we will need to raise wages significantly. Accordingly, this will require us to increase fees for pool registration. Although challenging, we believe this is a prime opportunity to change our entire fee schedule for the pool. This is something that has been contemplated for a while as we receive a significant amount of feedback from residents and potential members with different family circumstances. While we are still increasing fees overall, the model will be more of an “al la cart” menu where members will pay by user.

This model will equally distribute rates based on different family structures and member circumstances. Over the years, single parent/one child households were paying the same rate as a larger family of five people. In the new model, single parent one child households will be paying a lower rate, while families of 5 will be pay a higher rate as they have a greater number of people using the facility.

The Lower Makefield Township Pool offers more than area facilities in programming, hours, offerings, and facilities. Please see the new membership model below:

	Discount Period*		Full Price		August Only Discount**	
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
Under 1-5/Senior 62+	\$ 50	\$ 80	\$ 65	\$ 100	\$ 40	\$ 70
Child 6-14	\$75	\$105	\$ 90	\$ 125	\$ 55	\$ 85
Adult 15 and older 1-2 Adults (Per person)	\$ 175	\$ 230	\$ 190	\$ 250	\$ 155	\$ 210
Adult 15 and older 3 or more adults (Per person)	\$ 95	\$ 150	\$ 110	\$ 170	\$ 75	\$ 130
Caregiver can be added to any membership, non-family member caring for children.				\$145		
*Discount Period Ends Friday March 4, 2022 at 4:00PM						
** August Membership sales begin Monday July 18, 2022 at 9:00AM.						

In addition to raising rates for membership, other rates will also be increased as part of this new model. We will be offering more swim lessons this year, bringing back tween camp and we will be offering the opportunity to participate in semi-private lessons with groups of up to three participants. Please see proposed pricing below.

2021

Pool fees	
Guest pass	\$10 per day
Friday night after 4:00 p.m.	\$5
Guest pass after 4:00 p.m.	\$7
Senior day pass	\$4
Guest passbook, 10 passes	\$80
Lessons	\$45, first child
Lessons	\$35, each additional child
Pavilion rental (members only)	\$10 per hour
Pavilion rental deposit	\$50, one time, returned upon completion of reservation

2022

Pool fees	
Guest pass	\$20 per day
Guest pass after 4:00 p.m.	\$12
Senior guest pass 62+	\$10
Guest adult passbook 10 passes	\$180
Lessons	\$50, first child
Lessons	\$40, each additional child
Pavilion rental (members only)	\$15 per hour
Pavilion rental deposit	\$50, one time, returned upon completion of reservation

I am also recommending hiring a year-round full-time Pool Manager. This position is becoming harder to fill every year. Increasingly individuals working in this profession move to warmer climates for full time work. Every year we struggle with turnover and hiring this person later in the year causes additional problems as this person isn't part of the hiring process for the other positions at the pool. Hiring a full-time person will allow them to get underway in February in preparation of the hiring, pool preparation, and related activities. It will also allow Monica to have another staff person for a couple of months when the pool is closed. This position, with a full-time salary, will not cost much more than the cost to pay them for the overtime they accumulate during the pool season.

Road Machinery Fund

The Road Machinery fund is currently set at .30 mills with no change being recommended. We currently have three (3) pieces of equipment being financed (anywhere from 3 to 5 years) in this fund. An outline of those existing pieces of equipment can be seen on Schedule C and include; a street sweeper, 10-wheel dump truck, a 5500-dump truck, a wheel loader, and a backhoe.

As part of the 2022 budget it is being recommended that we purchase, utilizing 36 months short term leasing a 6-wheel dump truck estimated to cost \$180,000

Fire Fund

For 2022, it is being recommended to increase the fire fund millage from .9 to 1.10 mills. This was part of the debt service fund overview, where the net effect in the budget will be a .50 millage decrease

The recommendation being offered is to hire a Director of Fire Services for the Township.

The millage will cover costs associated with the Yardley Makefield Fire Company and relief association and the Morrisville Fire Company and relief association. It also covers the annual worker's compensation cost associated with the volunteer firefighters.

Special Projects

For 2022, we are carrying over projects that are underway. This includes the Big Oak/Makefield Road signal project and the multi-use trail. Both these projects are primarily funded through grants and we anticipate their completion in 2022.

Also included as a 2022 carry over is a 4-quadrant gate system to be installed at the Stony Hill Railroad crossing. In late 2020, the Township was notified, via an inspection report, from the Federal Railroad Administration that part of our quiet zone project (from a few years prior) would not pass inspection. The area in question is the Southern side of the Stony Hill Road crossing. The concern is that the median was built at 60 feet and not 100 feet as originally approved by the FRA. The inspector with the FRA had advised the Township to wait for the final letter to be issued. The pandemic seemed to cause a dramatic slowdown with that final letter, but we continue to budget \$500,000 because we understand that the final letter is forthcoming. That \$500,000 is a placeholder, coming from our bond proceeds account, to create a 4-quadrant gate system at that site that would be compliant.

New in 2022 are two (2) specific projects. The first is an upgrade to our permitting software. This upgrade will provide timing notifications to inspectors and provide complaint software to better track problems in the Township. The estimated cost is \$75,000

The second new project is to budget \$50,000 to update our website. I would anticipate issuing an RFP and having the company work directly with our department heads to not only help make our website easier to navigate, but to provide information they deem necessary to answer resident questions.

Capital Projects

Throughout this document I have discussed all our capital projects except one. Budget supplement #2 is a 3-year traffic light maintenance plan. For 2022 this includes various upgrades totaling \$50,950. This is the first year we have undertaken improvements to this extent, but they are overdue and very much needed.

Other items include

- \$135,000 upgrade to our second floor for increased space for the police department
- \$57,000 to upgrade our camera and video capabilities for public meetings (funded primarily through our cable franchise grant)
- \$2,301,158 for our road program (\$1,500,000 funded through the proposed loan program, \$750,000 from the Rescue Plan and this doesn't include liquid fuels paving)
- 3 marked and 1 unmarked police car
- 4 police motorcycles

Sewage Fund

Even with the sale assumed in the budget, we will still need to pass our sewer rates as the last bill will go out sometime in mid-January

We will continue with a billing staff person through the first quarter of 2022, as well as contracted services for bill for 2022.

We also show the transfer of the funding, from the sewer proceeds account, of \$12,421,581 to satisfy the sewage debt. I have also included \$2,000,000 to reconcile the sewage fund as we close out expenses and hopefully MMA unreconciled accounts in 2022.

Regency Bridge Fund and Tree Bank Fund

Currently there are no outlined expenditures in the Regency Bridge Fund. That will not stop the Board from being able to authorize expenses out of this account during 2022. The Regency Bridge account will have about \$600,000 available. If a project becomes feasible in 2022, the Board can approve an expenditure, but would have to follow all bidding requirements.

The Tree Bank Fund is estimated to have approximately \$78,000. I currently have \$25,000 as a placeholder for 2022. That is not dedicated to anything specifically. The Board can spend in excess of that amount, from this account as well, as long as all bidding protocols are followed.

The final summary of this presented budget is as follows:

- Paying off the Sewage Debt and Golf Debt
- An overall tax cut of ½ (.5) mill.
- An estimated 2022-year end fund balance of \$3,190,685 million dollars.
- The creation of a road loan, under the Debt Services fund, which will allow for an additional \$1,500,000 in paving in 2022
- An overall paving budget of \$3,078,391, which paves 57 roads (59 if we count the 2 roads in Falls Township in 2020) encompassing 11.41 miles.
- The hiring of a Fire Services Director, a Planner, a full-time pool manager and an Administrative Assistant in the Department of Recreation.
- The Reorganization of our current Planning Department.
- A golf course with a positive operational cash balance of over \$800,000 which accommodates funding for current Capital needs, the Woodside Road Bike Path in the Recreation Capital Account), repaying the taxpayers (General Fund) \$400,000, setting aside funding for future Golf Capital projects (in a new account) and beginning repayment of the Golf Debt (in a new account).
- A sewage sale proceeds account estimated to contain over \$20,000,000 for future consideration.

I look forward to our discussion at the meeting on November 3, 2021.

Table of Contents

General Fund Summary	1
General Fund Revenues	2
Central Government	5
General Expenditures	6
Finance	7
Tax	8
Information Technology	9
Police	10
Planning and Zoning	11
Public Works	12
Transfers	14
Street Lights	15
Fire	18
Hydrants	19
Parks & Recreation	21
Parks & Recreation Fee In Lieu	25
Recreation Capital Reserve	27
Sewer/Capital Projects	29
Pool	32
Traffic Impact	34
American Rescue Plan Fund	36
Sewer Sale Fund	38
Golf Bond Repayment Fund	40
Golf Course	42
Golf Capital Projects	47
2016 Bond Proceeds	49
Special Projects	51
Debt Service Fund	53
Regency Bridge	55
Capital Reserve	57
Pool Capital Reserve	59
Tree Bank	61
Liquid Fuels	63
Road Machinery	65
Sidewalks Fee In Lieu	67
Memorial	69
Garden of Reflection Capital Reserve Fund	71
Patterson Farm	73
Ambulance/Rescue Squad	75

**LOWER MAKEFIELD TOWNSHIP
GENERAL FUND
2022 BUDGET SUMMARY**

DEPARTMENT	2020 ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
BEGINNING FUND BALANCE	1,828,066	4,130,163	1,564,660	1,564,660	1,239,843
<u>REVENUES</u>					
301 REAL ESTATE TAXES	7,702,564	7,782,061	7,603,148	7,811,129	7,860,777
310 LOCAL ACT 511 TAXES	1,725,355	1,711,600	1,591,775	1,921,650	1,789,500
321 LICENSES AND PERMITS	746,271	738,150	371,059	731,300	767,200
322 PERMITS/NON-BUS. LIC	10,778	7,500	15,646	14,460	9,500
331 FINES AND FORFEITS	67,779	59,000	38,398	51,025	59,000
341 INTEREST EARNINGS	34,246	35,000	22,973	25,200	25,500
342 RENTS AND ROYALTIES	338,101	347,000	282,059	343,200	348,200
351 FEDERAL GRANTS	5,193	5,000	0	2,800	2,000
354 STATE GRANTS	111,703	82,400	155,254	155,254	108,037
355 STATE SHARED REVENUES	539,727	531,600	541,218	541,218	537,100
361 CHARGES FOR SERVICES	1,232,804	1,011,490	894,214	1,085,805	1,089,200
380 MISCELLANEOUS REVENUES	41,664	35,300	225,622	223,660	45,300
383 LEAF ASSESSMENTS	643,965	640,250	638,610	642,700	643,500
387 CONTRIBUTIONS-PRIVATE SOURCES	0	500	0	0	500
391 SALE OF FIXED ASSETS	0	0	0	0	3,000,000
392 INTERFUND OPERATING TRANSFERS	300,000	275,000	0	400,000	1,286,692
395 REBATE FROM PRIOR YEAR	110,153	85,000	119,945	119,945	75,000
TOTAL REVENUES	13,610,303	13,346,851	12,499,921	14,069,346	17,647,006
<u>EXPENDITURES</u>					
400 CENTRAL GOVERNMENT	830,187	825,952	743,382	935,905	839,097
401 GENERAL EXPENDITURES	2,686,130	2,784,588	2,154,016	2,670,153	3,018,890
402 FINANCE	280,211	286,797	207,336	285,697	286,833
403 TAX COLLECTION	34,017	39,450	7,126	38,537	38,950
407 INFORMATION TECHNOLOGY	228,775	226,744	222,443	237,744	228,244
410 POLICE	5,361,980	5,984,370	3,961,231	5,832,116	6,048,661
414 PLANNING AND ZONING	584,853	595,976	502,998	632,450	750,785
PUBLIC WORKS	1,634,012	2,114,692	1,227,166	1,958,397	2,142,343
492 OPERATIONAL TRANSFERS	1,298,420	1,255,205	710,920	1,256,022	1,419,753
TOTAL EXPENDITURES	12,938,586	14,113,774	9,736,617	13,847,021	14,773,556
EXCESS (DEFICIENCY) OPERATIONAL REVENUES OVER EXPENDITURES	671,718	(766,923)	2,763,304	222,325	2,873,450
492 INTERFUND TRANSFERS	935,124	778,688	30,000	547,142	922,608
ENDING FUND BALANCE (DEFICIT)	1,564,660	2,584,552	4,297,964	1,239,843	3,190,685

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	I/I FUND BALANCE	1,828,066	4,130,163	1,564,660	1,564,660	1,239,843
301	REAL ESTATE TAXES	12.88 mills	13.88 mills			13.88 mills
	100-Current Levy	7,270,039	7,363,061	7,256,660	7,369,129	7,438,277
	200-Delinquent	46,510	50,000	50,522	53,500	45,000
	600-Interim-Current	24,919	10,000	27,932	28,000	20,000
	601-Interim-Delinquent	1,503	2,000	4,732	5,000	2,500
	602-Local Service Tax	359,593	357,000	263,304	355,500	355,000
	DEPARTMENT TOTAL	7,702,564	7,782,061	7,603,148	7,811,129	7,860,777
310	LOCAL TAX ACT 511 TAX					
	010-Per Capita-Current Levy	194,882	194,000	195,215	195,250	194,000
	015-Renters per capita	7,786	14,000	2,681	3,500	8,000
	030-Per Capita-Delinquent	408	3,600	308	400	2,500
	100-Real Estate Transfer	1,509,076	1,500,000	1,393,571	1,722,500	1,585,000
	900-Act 319 & 515 Taxes	13,204	0	0	0	0
	DEPARTMENT TOTAL	1,725,355	1,711,600	1,591,775	1,921,650	1,789,500
321	LICENSES AND PERMITS					
	300-Lic. & Permits-Police	4,385	6,000	7,450	7,500	6,000
	301-Alarms	930	1,000	510	510	1,000
	302-Alarms-Violations	25	2,000	1,675	1,700	1,000
	710-Amusement & G/S Perm.	55	150	15	15	100
	800-Cable TV Franchise	737,996	725,000	360,034	720,200	758,600
	901-Sign Permits	225	500	400	400	500
	902-Plumber Licenses	2,655	3,500	975	975	0
	DEPARTMENT TOTAL	746,271	738,150	371,059	731,300	767,200
322	PERMITS/NON-BUS. LIC.					
	820-Road Encroachment	10,778	7,500	15,646	14,460	9,500
331	FINES & FORFEITS					
	100-Police Fines	62,129	58,000	37,373	50,000	58,000
	101-Police Code Enforcement	650	1,000	1,025	1,025	1,000
	120-Code Enforcement	5,000	0	0	0	0
	DEPARTMENT TOTAL	67,779	59,000	38,398	51,025	59,000
341	INTEREST EARNINGS					
	000-Interest Earnings	13,718	20,000	11,292	11,500	12,500
	007-Interest Earnings - SBA	19,557	15,000	4,714	6,200	6,500
	008-Interest Earnings - Sewer Sale	972	0	6,968	7,500	6,500
	DEPARTMENT TOTAL	34,246	35,000	22,973	25,200	25,500
342	RENTS AND ROYALTIES					
	201-Rent-Farringer House	17,699	15,000	15,237	18,200	18,200
	203-Rent-Rescue Squad	0	0	0	0	0
	204-Rent-Comm. Towers	320,402	332,000	266,822	325,000	330,000
	DEPARTMENT TOTAL	338,101	347,000	282,059	343,200	348,200
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
351	FEDERAL GRANTS					
	021 - COPS School Violence Grant	0	0	0	0	0
	026-Ballistic Vests	5,193	5,000	0	2,800	2,000
	DEPARTMENT TOTAL	5,193	5,000	0	2,800	2,000
354	STATE GRANTS					
	030-Snow Removal Contract	0	2,400	8,279	8,279	8,037
	033-Recycling	111,703	80,000	106,800	106,800	100,000
	034-DARE - SRO Officers	0	0	0	0	0
	035-Emergency Management Agency	0	0	40,175	40,175	0
	042-ARLE Grant	0	0	0	0	0
	043-RACP Grant	0	0	0	0	0
	DEPARTMENT TOTAL	111,703	82,400	155,254	155,254	108,037
355	STATE SHARED REVENUE					
	010-Purta Entitlement	12,577	11,000	13,217	13,217	11,800
	120-Cas. Ins. -pension	526,850	520,000	527,701	527,701	525,000
	121-Ad. Hoc-pension	0	0	0	0	0
	122-PA Liq Control Board License	300	600	300	300	300
	123-PA One Call Service Fee	0	0	0	0	0
	DEPARTMENT TOTAL	539,727	531,600	541,218	541,218	537,100
361	CHARGE FOR SERVICES					
	100-Special Police Charges	4,850	7,000	3,768	4,500	7,000
	110-Police Overtime Reimbursement	59,188	50,000	39,548	50,000	50,000
	320-Plot Plan Review Fee	17,500	10,000	29,730	29,730	25,000
	321-Revision Fees	0	0	0	0	0
	330-Building Permits	486,563	460,000	360,744	450,000	480,000
	331-Electrical Permits	197,070	135,000	146,117	165,000	165,000
	332-Plumbing Permits	101,325	75,000	79,505	85,000	82,500
	333-Mechanical Permits	144,730	85,000	65,028	80,000	85,000
	334-Grading Permits	10,475	2,000	1,615	2,000	2,000
	335-Short Term Lodging Permits	400	400	100	100	400
	336-Zoning Permits	47,600	30,000	51,897	57,500	47,500
	337-Vacant Property Registration	1,900	1,000	2,100	2,100	1,500
	340-Zoning Board Fees	29,079	20,000	33,328	37,185	20,000
	341-Zoning Certification Fee	300	450	0	150	300
	342-Petition of Change Zoning	0	0	0	0	0
	350-Plan Review Filing Fees	19,220	20,000	16,900	16,900	15,000
	351-Administration Fees	27,112	25,000	12,445	15,000	15,000
	353-Recycle Yard Fees	0	0	0	0	0
	357-School Dist. Crossing Grds	85,493	90,640	51,390	90,640	93,000
	DEPARTMENT TOTAL	1,232,804	1,011,490	894,214	1,085,805	1,089,200
380	MISC. REVENUE					
	000-Misc	19,156	15,000	602	602	15,000
	004-Misc-Workers Comp	13,822	12,500	80,752	80,752	12,500
	005-Police Cars Insurance Reimburse	500	0	962	0	0
	006-Cell Phone Buy Back Program	4,376	0	3,305	0	0
	007-Employee Medical Contribution	3,810	7,800	5,495	7,800	7,800
	008-Settlement Restitution	0	0	134,506	134,506	10,000
	DEPARTMENT TOTAL	41,664	35,300	225,622	223,660	45,300
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
383	LEAF ASSESSMENT REVENUES					
	200-Leaf Assessment-Current	643,272	640,000	637,917	642,000	643,000
	201-Leaf Assessment-Delinquent	693	250	693	700	500
	DEPARTMENT TOTAL	643,965	640,250	638,610	642,700	643,500
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001-DARE Donations	0	500	0	0	500
	005-Explorers	0	0	0	0	0
	006-K-9 Unit Donations	0	0	0	0	0
	DEPARTMENT TOTAL	0	500	0	0	500
391	FIXED ASSET DISPOSITION					
	000-Sale of Fixed Assets	0	0	0	0	3,000,000
392	INTERFUND OPERATING TRANSFERS					
	002-Street Lights	0	0	0	0	0
	003-Fire Protection	0	0	0	0	0
	004-Hydrant	0	0	0	0	0
	005-Parks & Recreation	0	0	0	0	0
	007-Recreation Capital Reserve	0	0	0	0	0
	008-Sewer	300,000	275,000	0	400,000	100,000
	009-Community Pool	0	0	0	0	0
	012-American Rescue Plan	0	0	0	0	786,692
	013-Sewer Sale	0	0	0	0	0
	015-Golf Course	0	0	0	0	400,000
	017-2016 Bond Fund	0	0	0	0	0
	019-Special Projects	0	0	0	0	0
	020-Debt Service	0	0	0	0	0
	036-Road Machinery	0	0	0	0	0
	050-Rescue Squad	0	0	0	0	0
	062-Return of Unvested LMT Contrib	0	0	0	0	0
	DEPARTMENT TOTAL	300,000	275,000	0	400,000	1,286,692
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	50,045	45,000	31,740	31,740	40,000
	002-Workmens Compensation	60,108	40,000	88,205	88,205	35,000
	DEPARTMENT TOTAL	110,153	85,000	119,945	119,945	75,000
	TOTAL REVENUES	13,610,303	13,346,851	12,499,921	14,069,346	17,647,006
	TOTAL FUNDS AVAILABLE	15,438,369	17,477,014	14,064,581	15,634,006	18,886,849

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND - CENTRAL
GOVERNMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
400	CENTRAL GOVERNMENT					
	100 - Personnel	257,875	259,730	196,538	261,000	262,468
	101 - Supervisor Salaries	21,875	21,500	16,407	21,500	21,875
	210 - Office/Administration	3,540	12,000	1,880	7,000	12,000
	260 - Minor Equipment	631	500	170	0	500
	300 - Contracted Services	8,061	16,022	6,190	19,441	18,054
	309 - Traffic Engineering	20,025	15,000	29,127	35,000	20,000
	310 - Storm Water Engineering	74,397	70,000	34,413	60,000	50,000
	311 - Auditing & Accounting	35,000	33,000	44,000	44,000	42,000
	312 - Mgmt. Consultation	0	0	0	0	0
	313 - Engineering Fees	80,417	85,000	91,610	105,000	125,000
	314 - Legal Fees	165,837	160,000	143,270	160,000	165,000
	315 - Outside Legal Fees	105,002	65,000	120,555	148,000	35,000
	316 - Payroll Service Fees	7,472	12,000	6,146	8,500	12,000
	317 - Education & Training	235	2,000	(235)	200	2,000
	318 - Actuarial Services	0	4,000	4,650	5,000	4,000
	321 - Telephone	9,188	10,000	7,570	9,400	10,000
	325 - Postage	9,283	13,500	7,795	10,000	11,500
	337 - Auto Allowance	4,800	4,800	3,600	4,800	4,800
	340 - Advertising & Printing	13,340	15,000	13,238	17,000	16,500
	353 - Bonding Fees	3,587	6,000	6,564	6,564	5,500
	420 - Dues & Subscriptions	8,261	10,900	8,145	10,000	10,900
	480 - Misc Expense	1,360	10,000	1,750	3,500	10,000
	TOTAL EXPENDITURES	830,187	825,952	743,382	935,905	839,097

TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND
GENERAL EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
401	GENERAL EXPENDITURES					
	153-Deferred Comp. Match	46,720	52,000	45,322	51,000	58,000
	154-Deferred Comp. Admin Fees	0	750	0	0	0
	156 - Hospitalization	1,507,539	1,622,377	1,257,061	1,575,300	1,901,280
	158 - Disability & Life Ins.	72,423	74,000	60,126	73,000	74,000
	160 - Defined Contribution Match	0	0	0	0	0
	161 - FICA Employers Share	528,056	565,932	389,314	547,372	584,254
	194 - Employer Paid Unemployment Comp	58,810	15,000	0	4,000	15,000
	352 - Property/Liability Insurance	201,932	200,000	189,831	195,000	194,467
	354 - Workers Comp	220,372	180,881	180,881	188,000	155,608
	360 - Utilities	4,145	4,000	3,230	4,000	4,000
	430 - Real Estate Taxes	38,837	48,498	14,131	14,131	14,131
	461 - Farmland Preservation	72	250	246	200	250
	462 - Enviroment Council	866	4,000	1,402	3,500	4,000
	463 - Historical Review Board	102	500	159	250	500
	464 - Historical Commission	753	500	102	250	500
	465 - Solid Waste	309	5,000	4,343	5,000	5,000
	474 - CMAC	0	100	0	100	100
	475 - Citizens Traffic Commission	278	300	214	250	300
	476 - Citizens Economic	0	0	0	0	0
	491 - Real Estate Tax Refund	1,362	6,000	3,035	3,500	3,000
	760 - Rental-Farringer House	2,248	3,000	3,393	3,800	3,000
	764 - Dalgewicz Manor House	1,309	1,500	1,227	1,500	1,500
	TOTAL EXPENDITURES	2,686,130	2,784,588	2,154,016	2,670,153	3,018,890

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND - FINANCE
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
402	FINANCIAL ADMIN.					
	100-Personnel	272,645	279,097	202,946	279,097	277,983
	200-Parts & Supplies	5,225	4,000	1,267	2,500	4,000
	260-Minor Equipment	134	1,200	1,441	1,600	1,600
	300-Contracted Services	2,207	1,500	1,682	2,500	2,500
	317-Education & Training	0	500	0	0	500
	331-Travel Expenses	0	0	0	0	0
	420-Dues & Subscriptions	0	500	0	0	250
	TOTAL EXPENDITURES	280,211	286,797	207,336	285,697	286,833

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND - TAX
COLLECTION EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
403	TAX COLLECTION					
	100-Personnel	26,783	31,500	2,756	31,000	31,000
	200-Parts & Supplies	6,298	7,000	3,433	6,600	7,000
	353-Bonding Fees	937	950	937	937	950
	TOTAL EXPENDITURES	34,017	39,450	7,126	38,537	38,950

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND - INFORMATION TECHNOLOGY
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
407	INFORMATION TECHNOLOGY					
	200-Parts & Supplies	0	2,500	0	1,000	2,500
	260-Minor Equipment	0	2,000	100	750	2,000
	300-Contracted Services	228,775	221,744	222,343	235,994	223,244
	317-Education & Training	0	0	0	0	0
	391-Hardware Maintenance	0	0	0	0	0
	392-Software Maintenance	0	0	0	0	0
	420-Dues & Subscriptions	0	500	0	0	500
	480-Miscellaneous	0	0	0	0	0
	600-Capital Purchases	0	0	0	0	0
	TOTAL EXPENDITURES	228,775	226,744	222,443	237,744	228,244

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND - POLICE
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
410	POLICE					
	100 - Personnel	3,960,346	4,199,669	2,896,483	4,111,332	4,355,538
	102 - Crossing Guards	102,337	181,280	79,438	181,280	181,280
	103 - Overtime	291,821	286,764	188,113	240,000	265,000
	104 - Office	169,030	173,581	136,772	187,649	197,587
	105 - Court & Standby	69,103	80,000	60,232	77,000	80,000
	151 - Longevity	94,207	104,375	101,312	104,375	108,820
	152 - Other Benefits	270,148	289,624	3,023	289,624	291,929
	153 - Deferred Comp. Match	61,541	68,000	62,350	68,000	68,000
	154 - Retirement Benefits	0	80,000	93,859	93,589	0
	205 - Uniforms & Equip	55,338	103,800	58,155	95,000	94,500
	206 - Photo Supplies	0	100	0	0	0
	210 - Office/Administration	9,674	16,500	7,445	14,500	15,000
	232 - Diesel & Gasoline Fuel	36,474	52,000	47,346	50,000	50,000
	242 - Crime Prevention	2,155	4,700	1,500	4,700	4,600
	251 - Vehicle Parts & Supp.	23,118	45,000	10,789	40,000	42,000
	260 - Minor Equipment	18,977	17,260	6,763	16,500	15,000
	300 - Contracted Service	71,103	100,815	103,522	99,262	108,860
	314 - Legal Expenses	0	0	0	0	0
	317 - Education/Training	5,696	34,050	4,944	20,000	28,500
	319 - Animal Control	25,645	26,505	19,489	26,505	27,300
	321 - Telephone	33,494	34,840	30,530	34,600	34,840
	327 - Radio-Maintenance	1,219	2,900	2,298	3,200	2,900
	361 - Electric	5,106	7,000	4,028	6,000	6,000
	375 - Traffic Signal Repairs	33,367	35,000	22,204	34,000	35,000
	376 - Pistol Range Maint.	3,387	2,500	87	2,500	2,500
	420 - Dues & Subscriptions	2,753	3,107	2,025	3,000	2,907
	450 - Emergency Management	0	5,500	0	5,500	4,500
	480 - Miscellaneous	15,898	19,500	18,523	18,500	17,100
	485 - D.A.R.E. Program	42	1,000	0	1,000	0
	490 - Mobile Phones	0	9,000	0	4,500	9,000
	TOTAL EXPENDITURES	5,361,980	5,984,370	3,961,231	5,832,116	6,048,661

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATION BUDGET
GENERAL FUND - PLANNING AND
ZONING DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
414	BUILDING & ZONING					
	100 - Personnel	306,811	316,115	225,928	315,000	387,924
	210 - Office/Administration	4,413	8,000	6,134	7,000	8,000
	260 - Minor Equipment	754	750	668	750	750
	300 - Contracted Services	16,946	16,111	16,673	16,700	16,111
	308 - Grading Fees	0	0	0	0	0
	309 - Inspection Fees	196,139	220,000	195,412	228,000	288,000
	311 - Zoning Hearing Board	59,790	35,000	58,183	65,000	50,000
	TOTAL EXPENDITURES	584,853	595,976	502,998	632,450	750,785

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
409	BUILDING MAINTENANCE					
	100-Personnel - Full Time	53,339	55,634	46,783	55,634	57,306
	101-Personnel - Part Time	0	0	0	0	0
	103-Over Time	43,533	25,000	17,346	18,000	20,000
	260-Minor Equipment	0	0	0	0	0
	300-Contracted Services	47,790	78,975	48,984	64,300	78,975
	360-Utilities	38,767	40,000	30,206	39,200	40,000
	374-Repairs & Maintenance	18,072	20,000	12,245	18,500	20,000
	480-Miscellaneous	115	5,000	0	1,500	5,000
	TOTAL BUILDING MAINTENANCE	201,617	224,609	155,563	197,134	221,281
426	RECYCLING					
	100-Personnel - Full Time	0	0	0	0	0
	101-Personnel - Part Time	0	0	0	0	0
	103-Over Time	11,356	11,860	5,422	10,500	12,216
	200-Parts & Supplies	56	0	0	0	0
	232-Diesel & Gasoline Fuel	0	0	0	0	0
	300-Contracted Services	4,000	18,500	13,060	15,810	24,294
	480-Miscellaneous	0	0	0	0	0
	TOTAL RECYCLING	15,413	30,360	18,482	26,310	36,510
427	LEAF COLLECTION					
	100-Personnel - Full Time	131,034	129,084	16,746	127,500	132,794
	101-Personnel - Part Time	0	26,000	0	22,500	26,500
	103-Over Time	12,810	20,000	419	15,000	20,000
	200-Parts and Supplies	4,240	10,000	3,183	6,500	10,000
	232-Veh. Diesel & Gasoline	0	0	0	0	0
	300-Contracted Services	209,236	216,040	200	235,000	243,100
	305-Outside Labor	0	0	0	0	0
	306-Dumping Fees	2,015	0	0	0	0
	480-Miscellaneous	379	0	0	0	0
	TOTAL LEAF COLLECTION	359,713	401,124	20,548	406,500	432,394
428	BASIN MAINTENANCE					
	100-Personnel - Full Time	0	0	0	0	0
	101-Personnel - Part Time	35,574	65,000	59,319	62,000	65,000
	103-Over Time	0	0	0	0	0
	200-Parts & Supplies	3,314	9,500	5,140	7,000	9,500
	260-Minor Equipment	15,000	12,000	8,070	9,500	12,000
	300-Contracted Services	236	1,000	230	0	1,000
	305-Outside Labor	0	0	0	0	0
	TOTAL BASIN MAINTENANCE	54,124	87,500	72,760	78,500	87,500
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
430	HIGHWAY MAINTENANCE					
	100-Personnel - Full Time	582,308	626,591	484,920	624,800	665,893
	101-Personnel - Part Time	0	0	0	0	0
	103-Over Time	54,609	190,000	85,826	95,000	150,000
	150-Benefits	8,761	32,500	4,815	10,000	10,000
	151-Longevity	24,416	25,395	0	25,395	26,200
	191-Uniforms	0	0	0	0	0
	200-Parts and Supplies	5,588	15,000	5,640	10,000	15,000
	210-Office/Administration	8,001	12,000	6,320	7,500	12,000
	232-Veh-Diesel & Gasoline	17,968	45,000	19,637	33,000	45,000
	245-Materials	29,777	50,000	36,775	40,000	50,000
	246-Road Signs	6,927	30,000	8,382	17,800	28,000
	251-Veh-Parts & Supplies	26,429	40,000	31,707	35,000	40,000
	252-Tires	1,162	7,500	6,231	7,700	10,000
	253-Veh-Licenses & Tags	0	0	0	0	0
	260-Minor Equipment	4,140	14,000	11,849	13,800	14,000
	300-Contracted Services	179,867	179,613	100,948	166,720	193,065
	305-Outside Labor	0	0	0	0	0
	306-Veh-Outside Repairs	2,942	15,000	14,098	19,000	15,000
	317-Training	3,380	10,000	1,530	2,500	10,000
	374-Repairs & Maintenance	0	1,000	0	250	1,000
	TOTAL HIGHWAY MAINTENANCE	956,276	1,293,599	818,677	1,108,465	1,285,158
432	SNOW & ICE CONTROL					
	100-Personnel- Full Time	0	0	0	0	0
	101-Personnel - Part Time	0	0	0	0	0
	103-Over Time	0	0	0	0	0
	300-Contracted Services	45,486	75,000	136,488	136,488	75,000
	305-Outside Labor	0	0	0	0	0
	480-Miscellaneous	1,384	2,500	4,648	5,000	4,500
	TOTAL SNOW AND ICE CONTROL	46,871	77,500	141,136	141,488	79,500
	TOTAL PUBLIC WORKS DEPARTMENT	1,634,012	2,114,692	1,227,166	1,958,397	2,142,343

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GENERAL FUND
TRANSFERS OUT**

FUND NO. 01

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
492	INTERFUND OPERATING TRANSFERS					
	060 - Police	874,896	878,238	350,537	878,238	1,053,793
	062 - Def Contribution Pension	75,779	79,183	61,964	80,000	72,329
	065 - Non-Uniformed	347,745	297,784	298,419	297,784	293,631
	SUB TOTALS	1,298,420	1,255,205	710,920	1,256,022	1,419,753
	TOTAL EXPENDITURES	1,298,420	1,255,205	710,920	1,256,022	1,419,753
492	TRANSFERS					
	003 - Fire Protection	0	0	0	0	0
	004 - Hydrants (Rec. Capital)	0	0	0	0	0
	007 - Recreation Capital Reserve	0	0	0	205,000	0
	009 - Pool	0	180,283	0	0	0
	011 - Traffic Impact	0	0	0	0	0
	013 - Sewer Sale Fund	0	0	0	0	0
	015 - Golf	597,055	289,120	0	128,324	0
	019 - Special Projects	18,000	35,000	0	0	125,000
	020 - Debt Service	98,593	69,600	0	69,600	500
	030 - Capital Reserve	194,826	158,000	0	104,218	734,108
	035 - Liquid Fuels	0	0	0	0	0
	040 - 9-11 Memorial Fund	26,650	46,685	30,000	40,000	58,000
	041 - GOR Capital Reserve Fund	0	0	0	0	5,000
	050 - Ambulance/Rescue Squad	0	0	0	0	0
	091 - Unemployment Fund	0	0	0	0	0
	TOTAL	935,124	778,688	30,000	547,142	922,608

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
STREET LIGHT FUND
REVENUES**

FUND NO. 02

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	69,482	98,642	101,148	101,148	126,976
341	INTEREST EARNINGS 000-Interest Earnings	376	150	408	300	300
383	LIGHT ASSESSMENTS 300-Current Assessment 301-Delinquent Assessment	68,138 597	68,000 250	68,318 778	68,000 778	68,000 500
		68,734	68,250	69,096	68,778	68,500
	TOTAL REVENUES	69,111	68,400	69,504	69,078	68,800
	TOTAL FUNDS AVAILABLE	138,593	167,042	170,652	170,226	195,776

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
STREET LIGHT FUND
EXPENDITURES**

FUND NO. 02

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
434	STREET LIGHTING					
	361-Electricity	31,027	32,000	24,195	31,250	32,000
	374-Repairs & Maintenance	6,418	15,000	5,178	12,000	15,000
	DEPARTMENT TOTAL	37,445	47,000	29,373	43,250	47,000
492	TRANSFERS					
	001-Transfer to General Fund	0	0	0	0	0
	036-Transfer to Road Machinery	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
	TOTAL EXPENDITURES	37,445	47,000	29,373	43,250	47,000
	EXCESS REVENUES OVER EXPENDITURES	31,666	21,400	40,130	25,828	21,800
	ENDING FUND BALANCE	101,148	120,042	141,278	126,976	148,776

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
FIRE PROTECTION FUND
REVENUES**

FUND NO. 03

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	91,398	90,135	86,509	86,509	92,943
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES		.90 mills			1.1 mills
	100-Current Levy	471,400	477,432	470,533	478,000	587,699
	200-Delinquent	3,218	3,000	3,290	3,200	3,000
	600-Interim-Current	1,621	1,200	1,817	1,500	1,500
	601-Interim-Delinquent	104	100	308	302	150
	DEPARTMENT TOTALS	476,343	481,732	475,947	483,002	592,349
341	INTEREST EARNINGS					
	000-Interest Earnings	916	400	545	500	500
355	STATE SHARED REVS.					
	130-For. Fire Ins. Prem. Tax	289,032	290,000	255,641	255,641	290,000
362	FIRE INSPECTION FEE					
	201-Special Fire Protection Fees	27,170	30,000	31,920	31,500	31,500
392	INTERFUND TRANSFERS					
	001-Transfer From General Fund	0	0	0	0	0
	017-Transfer From 2016 Bond Fund	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
395	REBATES FROM PRIOR YEAR					
	002 -Workmens Compensation	686	200	862	500	500
	TOTAL REVENUES	794,148	802,332	764,915	771,143	914,849
	TOTAL FUNDS AVAILABLE	885,546	892,467	851,424	857,652	1,007,792

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
FIRE PROTECTION FUND
EXPENDITURES**

FUND NO. 03

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
411	FIRE PROTECTION					
	100-Personnel	26,034	23,000	29,802	25,000	95,000
	153-Deferred Comp Match	0	0	0	0	1,700
	156-Healthcare	0	0	0	0	23,000
	161-FICA Employers Share	2,045	1,880	2,410	1,913	9,180
	210-Office/Administration	240	100	240	100	1,000
	300-Contracted Services	7,200	14,400	0	12,000	14,400
	354-Worker's Comp Ins.	64,186	54,941	43,169	55,000	45,997
	530-Contr.-Yardley-Makefield	355,000	360,000	360,000	360,000	360,000
	533-Y-M Relief Assn.	280,361	290,000	247,972	245,641	280,000
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	8,671	10,000	7,669	10,000	10,000
	DEPARTMENT TOTAL	749,737	760,321	697,262	715,654	846,277
480	MISCELLANEOUS EXPENDITURES					
	700-Capital Purchases	0	0	0	0	0
492	INTERFUND OPERATING TRANSFERS					
	001-General Fund	0	0	0	0	0
	020-Debt Service Fund	49,300	49,056	49,056	49,056	49,182
	062-DC Pension	0	0	0	0	0
	DEPARTMENT TOTAL	49,300	49,056	49,056	49,056	49,182
	TOTAL EXPENDITURES	799,037	809,377	746,318	764,710	895,459
	EXCESS REVENUES OVER EXPENDITURES	(4,889)	(7,045)	18,597	6,434	19,390
	ENDING FUND BALANCE	86,509	83,090	105,107	92,943	112,333

**LOWER MAKEFIELD TOWNSHIP
2022 ANNUAL OPERATING BUDGET
HYDRANT FUND
REVENUES**

FUND NO. 04

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	I/I FUND BALANCE	1,771	29,532	18,236	18,236	40,436
	REVENUES:					
301	REAL ESTATE TAXES		.33 Mills			.33 Mills
	100-Current Levy	163,737	175,058	163,447	175,100	176,310
	200-Delinquent	1,170	1,000	1,224	1,100	1,000
	600-Interim-Current	603	500	676	600	500
	601-Interim-Delinquent	38	200	115	200	200
	DEPARTMENT TOTALS	165,548	176,758	165,461	177,000	178,010
341	INTEREST EARNINGS					
	000-Interest Earnings	211	50	237	200	200
392	INTERFUND TRANSFERS					
	001-Transfer From General Fund	0	0	0	0	0
	TOTAL REVENUES	165,759	176,808	165,699	177,200	178,210
	TOTAL FUNDS AVAILABLE	167,530	206,340	183,935	195,436	218,646

**LOWER MAKEFIELD TOWNSHIP
2022 ANNUAL OPERATING BUDGET
HYDRANT FUND
EXPENDITURES**

FUND NO. 04

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
449	HYDRANT SERVICES					
	100-Personnel	0	0	0	0	0
	366-PA American Water Fees	140,444	150,000	110,018	146,000	150,000
	367-Morrisville Water Fees	8,850	10,000	8,850	9,000	10,000
	DEPARTMENT TOTAL	149,294	160,000	118,868	155,000	160,000
492	TRANSFERS					
	001-General Fund	0	0	0	0	0
	TOTAL EXPENDITURES	149,294	160,000	118,868	155,000	160,000
	EXCESS REVENUES OVER EXPENDITURES	16,465	16,808	46,831	22,200	18,210
	ENDING FUND BALANCE	18,236	46,340	65,067	40,436	58,646

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
PARK & RECREATION REVENUES
REVENUES**

FUND NO. 05

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
279	I/I FUND BALANCE	69,668	114,922	106,960	106,960	246,762
301	REAL ESTATE TAXES	2.67 mills	2.43 mills			2.43 mills
	100 - Current Levy	1,271,798	1,289,066	1,270,438	1,290,000	1,298,280
	200 - Delinquent	9,647	7,500	8,815	8,000	7,500
	600 - Interim - Current	4,335	2,000	4,860	2,400	2,000
	601 - Interim - Delinquent	312	500	823	700	500
	DEPARTMENT TOTALS	1,286,092	1,299,066	1,284,936	1,301,100	1,308,280
341	INTEREST EARNINGS	2,664	1,000	2,089	2,000	1,500
342	RENTS & ROYALTIES					
	216 - Rent - 5 Mile Woods	17,700	17,500	14,750	15,000	17,500
	300 - Rent - Community Center	2,168	2,500	1,063	800	5,000
	450 - Equipment Rental	4,734	45,000	23,219	35,000	35,000
	DEPARTMENT TOTALS	24,602	65,000	39,031	50,800	57,500
357	LOCAL GOV'T. GRANTS					
	100 - DCNR Mem Park/Bike Path	0	505,000	0	250,000	405,000
367	PARKS & RECREATION					
	100 - Program Fees - Athletics	20,839	110,000	51,890	110,000	110,000
	101 - Program Fees - 5 Mile Woods	0	0	0	0	0
	102 - Program Fees - Club Activities	152	1,000	5,388	5,200	6,000
	105 - Program Fees-Dog Park	7,055	8,000	10,063	9,500	9,500
	110 - Program Fees-Instruction	11,871	25,000	31,632	30,000	35,000
	200 - Sales	4,044	7,000	0	0	0
	201 - Summer Camp Revenue	4,750	80,000	45,959	45,959	80,000
	DEPARTMENT TOTALS	48,711	231,000	144,932	200,659	240,500
380	MISC. REVENUES					
	000 - Misc. Revenues	1,981	4,000	872	2,000	2,000
	001 - Celebration Day Revenue	0	10,000	8,226	8,176	10,000
	002 - Memorial Bench Revenue	0	0	4,468	4,468	0
	003 - Overtime Reimbursement	0	0	3,954	5,000	5,400
	005 - Light Cost Recovery	0	0	0	0	0
	DEPARTMENT TOTALS	1,981	14,000	17,520	19,644	17,400
392	INTERFUND TRANSFERS					
	006 - Transfer From Park & Rec FIL	0	0	0	0	0
	007 - Transfer From Rec Cap Reserve	250,000	0	0	0	0
	017 - Transfer From 2016 Bond Fund	0	0	0	0	0
	DEPARTMENT TOTALS	250,000	0	0	0	0
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	1,078	900	683	500	0
	002 - Workmens Compensation	3,540	1,600	4,454	1,500	0
	021 - Casualty Insurance Rebate	82	100	53	35	0
	022 - Workmens Comp Rebate	572	250	720	300	0
	DEPARTMENT TOTALS	5,272	2,850	5,910	2,335	0
	TOTAL REVENUES	1,619,322	2,117,916	1,494,418	1,826,538	2,030,180
	TOTAL FUNDS AVAILABLE	1,688,990	2,232,838	1,601,378	1,933,498	2,276,942

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
451	PARKS & RECREATION					
	100 - Personnel	298,631	392,492	217,408	325,446	457,264
	102 - Summer Camp Staff	3,208	35,000	19,382	19,007	42,500
	103 - Over Time	25,609	20,000	19,524	14,000	20,000
	105 - Reimbursable Overtime	1,424	8,000	4,104	5,000	5,000
	150 - Benefits	5,693	12,000	4,740	6,500	7,500
	151 - Longevity	6,871	6,800	0	6,800	6,800
	153 - Deferred Comp Match	6,958	11,700	8,522	11,200	10,500
	156 - Healthcare	84,862	165,386	87,555	112,037	122,000
	161 - Fica Employer's Share	31,387	34,753	26,344	27,942	40,282
	191 - Uniform Allowance	519	2,600	721	2,600	2,600
	200 - Parts & Supplies	26,117	31,000	17,483	25,000	31,000
	210 - Office/Administration	9,211	20,000	12,232	15,500	20,000
	232 - Diesel & Gasoline Fuel	6,668	11,500	17,248	20,000	20,000
	247 - Programs & Events	14,828	72,000	71,182	70,000	65,000
	248 - Discount Tickets	5,388	8,000	0	0	0
	249 - Summer Camp Expenses	8,665	20,800	11,334	6,981	20,000
	251 - Vehicle Parts & Supplies	65	0	98	104	250
	260 - Minor Equipment	606	8,000	0	2,000	7,500
	300 - Contracted Services	28,133	45,000	31,084	50,476	60,242
	306 - Program Instructors	5,353	20,000	17,264	18,000	20,000
	313 - Engineering Fees	43,064	35,500	50,807	45,000	45,000
	314 - Legal Fees	5,597	5,000	2,579	3,000	5,000
	317 - Education/Training	2,340	4,000	1,203	2,000	6,000
	352 - Casualty Insurance	4,349	4,400	4,088	4,380	7,000
	354 - Worker's Comp. Insurance	18,364	15,075	15,075	14,750	12,969
	360 - Utilities	15,870	16,500	16,206	16,400	16,500
	371 - Trail Maintenance	41,937	22,000	31,183	31,183	62,256
	374 - Repairs & Maintenance	5,266	50,000	8,070	15,000	30,000
	384 - Lease Expense	26,116	26,120	26,116	26,120	27,301
	600 - Capital Construction	0	0	0	0	60,000
	700 - Capital Purchases	0	0	0	0	0
	DEPARTMENT TOTALS	733,100	1,103,626	721,552	896,426	1,230,464
452	MEMORIAL PARK					
	200 - Parts & Supplies	9,067	7,500	1,864	7,500	7,500
	300 - Contracted Services	10,171	18,800	1,214	15,000	19,500
	360 - Utilities	2,992	3,000	2,595	3,500	3,500
	374 - Repairs & Maintenance	0	0	0	0	0
	DEPARTMENT TOTAL	22,230	29,300	5,674	26,000	30,500
454	MACCLESFIELD PARK					
	200 - Parts & Supplies	178	8,000	2,208	6,000	8,000
	260 - Minor Equipment	0	5,000	0	2,000	5,000
	300 - Contracted Services	25,288	30,140	28,219	32,547	42,340
	360 - Utilities	45,839	43,500	43,328	46,000	46,000
	374 - Repairs & Maintenance	2,500	2,500	5,555	6,500	3,000
	DEPARTMENT TOTALS	73,806	89,140	79,309	93,047	104,340
	TOTAL EXPENDITURES (THIS PAGE)	829,135	1,222,066	806,535	1,015,473	1,365,304

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
455	Softball Complex- Fred Allan					
	200 - Parts & Supplies	3,699	5,000	2,526	2,526	5,000
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	7,556	3,420	10,712	10,048	10,000
	360 - Utilities	2,727	4,500	2,843	3,500	4,500
	374 - Repairs & Maintenance	0	1,500	0	500	1,500
	DEPARTMENT TOTALS	13,982	14,420	16,080	16,574	21,000
456	DOG PARK					
	200 - Parts & Supplies	737	2,000	1,947	1,947	2,000
	210 - Office/Administration	0	0	0	0	0
	260 - Minor Equipment	0	1,000	0	0	1,000
	300 - Contracted Services	3,873	8,752	2,611	6,000	9,352
	313 - Engineering	0	0	0	0	0
	360 - Utilities	4,874	4,500	3,242	4,800	4,800
	374 - Repairs & Maintenance	0	500	0	0	500
	DEPARTMENT TOTALS	9,484	16,752	7,799	12,747	17,652
457	SAMOST					
	300 - Contracted Services	0	0	0	0	0
458	SNIPES					
	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	0	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
	DEPARTMENT TOTALS	0	0	0	0	0
459	COMMUNITY CENTER					
	200 - Parts & Supplies	2,998	8,500	1,697	6,000	8,500
	210 - Office/Administration	0	0	238	0	0
	260 - Minor Equipment	3,783	4,000	105	3,800	4,000
	300 - Contracted Services	20,062	28,310	17,014	23,104	29,301
	313 - Engineering	0	0	0	0	0
	314 - Legal	0	0	0	0	0
	360 - Utilities	19,779	20,000	17,885	19,900	2,000
	374 - Repairs & Maintenance	512	0	0	0	0
	600 - Capital Construction	0	0	0	0	0
	700 - Capital Purchase	0	25,000	0	31,000	8,000
	DEPARTMENT TOTALS	47,134	85,810	36,938	83,804	51,801
	TOTAL EXPENDITURES (THIS PAGE)	70,600	116,982	60,818	113,125	90,453

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
469	5 MILE WOODS					
	100 - Personnel	2,340	9,000	1,797	3,000	4,000
	161 - FICA Employer's Share	179	689	137	230	306
	200 - Parts & Supplies	23	2,000	70	1,000	2,000
	210 - Office/Administration	0	0	92	0	0
	247 - Programs & Events	0	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	18,397	9,950	10,918	12,850	9,050
	317 - Education/Training	0	0	0	0	0
	321 - Telephone	720	700	556	720	720
	352 - Casualty Insurance	332	350	313	340	320
	354 - Workers' Comp Insurance	2,964	2,432	2,431	2,800	2,092
	360 - Utilities	3,018	5,000	1,761	3,800	4,500
	374 - Repairs & Maintenance	0	7,000	125	3,500	4,000
	DEPARTMENT TOTALS	27,972	37,121	18,200	28,240	26,988
492	INTERFUND OPERATING TRANSFER					
	001 - General Fund	0	0	0	0	0
	007 - Recreation Capital Reserve	0	505,000	0	250,000	405,000
	009 - Pool Fund	439,715	0	0	61,493	0
	019 - Special Projects	0	47,250	0	0	14,750
	020 - Debt Service	173,757	173,357	0	173,757	173,757
	062 - DC Pension	0	0	0	0	0
	065 - NonUniform Pension	40,850	44,649	44,740	44,649	44,649
	DEPARTMENT TOTALS	654,322	770,256	44,740	529,899	638,156
	TOTAL EXPENDITURES (THIS PAGE)	682,294	807,377	62,940	558,139	665,144
	TOTAL EXPENDITURES	1,582,029	2,146,425	930,293	1,686,736	2,120,901
	EXCESS REVENUES OVER EXPENDITURES	37,292	(28,509)	564,125	139,802	(90,721)
	ENDING FUND BALANCE	106,960	86,413	671,085	246,762	156,041

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
PARK AND RECREATION FEE IN LIEU
REVENUES**

FUND NO. 06

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	I/I FUND BALANCE	109,472	137,074	204,005	204,005	244,755
	REVENUES:					
341	INTEREST EARNINGS 000-Interest Earnings	510	100	646	750	500
387	CONTRIBUTIONS 060 - Developers	94,023	0	52,700	40,000	0
392	TRANSFER FROM BOND FUND 017-Transfer from Bond Fund	0	0	0	0	0
	TOTAL REVENUES	94,533	100	53,346	40,750	500
	TOTAL FUNDS AVAILABLE	204,005	137,174	257,351	244,755	245,255

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
PARK AND RECREATION FEE IN LIEU
FUND - EXPENDITURES**

FUND NO. 06

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
452	PARK & REC FEE IN LIEU					
	310 - Professional Services	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
480	MISCELLANEOUS EXPENSE					
	700 - Capital Purchase	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	0	0
492	INTERFUND OPERATING TRANSFERS OUT					
	005 - Parks and Recreation	0	0	0		
	DEPARTMENT TOTALS	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	94,533	100	53,346	40,750	500
	ENDING FUND BALANCE	204,005	137,174	257,351	244,755	245,255

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
RECREATION CAPITAL RESERVE
REVENUES**

FUND NO. 07

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	376,130	127,080	127,493	127,493	2,486
341	INTEREST EARNINGS 000 - Interest Earnings	1,363	500	403	500	100
392	INTERFUND TRANSFERS 001 - Transfer From General Fund 005 - Transfer From Parks & Recreation 015 - Transfer From Golf	0 0 0	0 505,000 0	0 0 0	205,000 250,000 0	 405,000 205,000
	DEPARTMENT TOTALS	0	505,000	0	455,000	610,000
	TOTAL REVENUES	1,363	505,500	403	455,500	610,100
	TOTAL FUNDS AVAILABLE	377,493	632,580	127,896	582,993	612,586

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
RECREATION CAPITAL RESERVE
EXPENDITURES**

FUND NO. 07

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
454	MACCLESFIELD PARK 313 - Engineering Fees	0	0	0		90,000
480	MISC. EXPENDITURES 600 - Capital Projects	0	625,000	211,751	580,507	520,000
492	INTERFUND OPERATING TRANSFERS 005 - Park and Recreation	250,000	0	0	0	0
	Woodside Bike Path-\$126,000 previously set aside					
	Bike path project current funding					
	Greenway Grant - 52,000 Set aside - \$126,000 Applied for multi modal grant in the amount of \$453,000					
	TOTAL EXPENDITURES	250,000	625,000	211,751	580,507	610,000
	EXCESS REVENUES OVER EXPENDITURES	(248,637)	(119,500)	(211,348)	(125,007)	100
	ENDING FUND BALANCE	127,493	7,580	(83,854)	2,486	2,586

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
PROPRIETARY FUNDS - SEWER
REVENUE**

FUND NO. 08 / 18

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
289	1/1 - R/E NET POSITION	3,192,230	723,791	5,402,060	5,402,060	459,529
	INTEREST EARNINGS					
341	000-Interest Earnings	10,403	3,500	22,924	24,000	5,000
	GRANTS					
354	040 - State Grant	0	0	0	0	0
	LATERAL INSPECTIONS					
361	313-Lateral Inspections	42,700	30,000	41,200	42,000	40,000
	SEWERAGE CHARGES					
364	110-Connection Fees From	233,750	100,000	201,016	200,000	0
	123-Certification Fees	2,735	2,000	3,550	4,000	0
	130-Sewer Use Charges	11,372,041	10,000,000	8,380,695	10,400,000	0
	601-Edgewood Vlg Assessment Fees	10,960	10,924	8,385	10,960	0
	DEPARTMENT TOTALS	11,619,486	10,112,924	8,593,647	10,614,960	0
	FIXED ASSET DISPOSITION					
391	391 - Sale of Fixed Asset	0	0	0	0	0
	INTERFUND TRANSFERS					
392	013 - Transfer from Sewer Sale Fund	0	0	0	0	14,421,581
	017 - Transfer from 2016 Bond Fund	0	3,500,000	0	0	0
	DEPARTMENT TOTALS	0	3,500,000	0	0	14,421,581
	REBATE FROM PRIOR YEAR					
395	001-Casualty Insurance	13,819	10,000	8,765	8,765	0
	002-Workmens Compensation	3,427	2,500	4,311	4,311	0
	DEPARTMENT TOTALS	17,246	12,500	13,076	13,076	0
	TOTAL REVENUES	11,689,835	13,658,924	8,670,847	10,694,036	14,466,581

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
PROPRIETARY FUNDS - SEWER FUND
EXPENDITURES**

FUND NO. 08 /18

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
429	OPERATING EXPENSES					
	100-Personal Services	187,742	213,427	139,797	210,000	61,527
	103-Overtime	6,111	20,000	5,526	9,000	0
	150-Benefits	8,381	9,000	6,699	9,000	0
	151-Longevity	2,451	4,000	0	3,500	0
	153-Deferred Comp. Match	2,900	4,400	1,425	2,600	1,000
	156-Health care	83,567	98,724	94,501	116,827	10,000
	160-FICA	13,812	18,163	8,529	17,021	4,707
	191-Uniforms	0	1,000	0	500	0
	210-Office/Administration	2,651	2,000	967	1,500	0
	227-Fuels and Chemicals	0	0	0	0	0
	232-Diesel & Gasoline Fuel	6,629	12,000	4,289	7,000	0
	251-Vehicle Parts & Supplies	774	2,500	890	1,500	0
	260-Minor Equipment	1,149	2,500	0	1,000	40,000
	300-Contracted Services	128,647	169,050	184,352	263,446	64,750
	307-Water Consumption Data	7,944	8,000	5,597	7,985	0
	311-Audit Fees	8,000	7,500	0	2,500	0
	313-Engineering Fees	193,367	208,000	155,489	225,000	30,000
	314-Legal Fees	215,243	125,000	121,221	120,000	10,000
	317-Training	0	1,000	1,200	1,200	0
	318-Transmission Fees	3,247,269	5,000,000	2,513,250	4,950,000	0
	321-Telephone	1,893	2,000	1,312	1,800	0
	352-Casualty Insurance	55,760	53,000	52,418	54,000	53,698
	354-Worker's Compensation Insurance	17,772	15,075	14,589	16,000	12,550
	361-Electricity	69,339	80,000	61,156	74,000	0
	364-Water & Sewer	3,451	3,600	2,841	3,580	0
	375-R&M-Meters/General	4,229	12,000	1,918	5,000	0
	376-R&M-Manholes/Mains	45,320	50,000	82,304	85,000	0
	377-R&M-Pump Stations	51,430	45,000	23,245	48,000	0
	378-R&M-Joint Use Y.B.	81,267	80,000	97,601	102,000	0
	379-R&M-Computers	3,160	3,000	1,800	3,100	0
	392-Software Maintenance	0	0	0	180	0
	410-Fines and Penalties	0	0	0	0	0
	480-Miscellaneous	1,024	1,500	0	500	0
	490-Sewer Auth. Admin & Cap Funds	0	0	0	0	0
	600-Capital Projects	28,833	4,366,794	648,217	1,100,000	0
	601-Edgewood Vlg Sewer Project	160	0	0	0	0
	602-Morrisville Capital Projects	264,504	650,000	0	650,000	650,000
	603-Capital Construction-Robinson Place	0	0	0	0	0
	603-YBSA Capital Projects	50,476	65,000	61,245	75,000	0
	604-Capital Construction-Historic Village	11,830	0	0	0	0
	604-I & I Improvements	0	498,263	0	675,000	0
	700-Capital Purchases	0	0	0	0	0
	800-Depreciation Expense	0	0	0	0	0
	DEPARTMENT TOTALS	4,807,083	11,831,496	4,292,377	8,842,739	938,232
471	DEBT PRINCIPAL					
	003-Principal - GOB 2011/2016	0	0	0	0	0
	004-Principal 2016 (New Money)	720,100	740,300	740,300	740,300	12,421,581
	DEPARTMENT TOTALS	720,100	740,300	740,300	740,300	12,421,581
472	DEBT INTEREST					
	002-Amorization Expense	0	0	0	0	0
	003-GOB 2011/2016	0	0	0	0	0
	004-Interest 2016 (New Money)	394,592	372,686	372,686	191,895	0
	DEPARTMENT TOTALS	394,592	372,686	372,686	191,895	0
	TOTAL EXPENDITURES (THIS PAGE)	5,921,775	12,944,482	5,405,363	9,774,934	13,359,813

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PROPRIETARY FUNDS - SEWER FUND
EXPENDITURES**

FUND NO. 08 / 18

DEPT.	ACCOUNT	2020 ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
483	PENSION FUND EXPENDITURES					
	000-Unfunded Pension Expenses	0	0	0	0	0
492	TRANSFERS					
	001-General Fund	300,000	275,000	0	400,000	100,000
	017-Bond Fund	0	0	0	0	0
	062-DC Pension	0	0	0	0	0
	065-NonUniform Pension	66,000	59,573	59,700	59,573	59,000
	DEPARTMENT TOTALS	366,000	334,573	59,700	459,573	159,000
499	CAPITAL RESERVE	0	0	0	0	0
	TOTAL EXPENSES	6,287,775	13,279,055	5,465,063	10,234,507	13,518,813
	NET INCOME (LOSS)	5,402,060	379,869	3,205,784	459,529	947,768
	SEWER FUND NET POSITION					
279 / 283	1/1 RETAINED EARNINGS		0	5,402,060		
	NET INCOME (LOSS)	5,402,060	379,869	3,205,784	459,529	947,768
279 / 283	12/31 RETAINED EARNINGS	5,402,060	379,869	8,607,844	459,529	947,768
	SEWER FUND CASH FLOW					
100	1/1 - CASH BALANCE					
	NET INCOME (LOSS)	5,402,060				
	(INCREASE) / DECREASE IN:					
	ACCTS RECEIVABLE					
	CAPITAL & OTHER ASSETS	0				
	INCREASE / (DECREASE) IN:					
	ACCTS PAYABLE					
	LONG TERM DEBT	0				
	OTHER LIABILITIES					
100	12/31 - CASH BALANCE	5,402,060				

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
COMMUNITY POOL
REVENUES**

FUND NO. 09

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
289	I/I CASH BALANCE	16,473	0	14,793	14,793	0
	REVENUES:					
341	INTEREST EARNINGS 000 - Interest Earnings	93	100	727	700	250
367	COMMUNITY POOL 100 - Membership Fees 200 - Miscellaneous Sales	42,515 0	680,142 125,000	837,693 82,128	837,801 84,958	1,032,106 134,500
	DEPARTMENT TOTALS	42,515	805,142	919,821	922,759	1,166,606
380	MISCELLANEOUS REVENUES 000 - Miscellaneous Revenues	0	0	(50)	0	0
392	INTERFUND OPERATING TRANSFERS 001 - General Fund 005 - Park and Rec Fund 031 - Pool Capital Reserve	0 439,715 11,486	180,283 0 0	0 0 0	0 61,493 0	0 0 0
	DEPARTMENT TOTALS	451,201	180,283	0	61,493	0
395	REBATE FROM PRIOR YEAR 001 - Casulty Insurance 002 - Workmens Compensation	3,625 6,855	4,000 3,234	2,299 8,620	3,500 5,500	3,000 3,000
	DEPARTMENT TOTALS	10,480	7,234	10,919	9,000	6,000
	TOTAL REVENUES	504,289	992,759	931,417	993,952	1,172,856
	TOTAL FUNDS AVAILABLE	520,762	992,759	946,210	1,008,745	1,172,856

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
COMMUNITY POOL
EXPENDITURES**

FUND NO. 09

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
452	COMMUNITY POOL					
	100 - Personnel	186,089	435,000	360,390	418,724	512,630
	103 - Over Time	36	25,000	41,772	41,772	35,000
	150 - Benefits/Life Ins.	1,190	1,200	991	1,190	1,200
	153 - Deferred Comp match	3,400	4,000	3,400	3,700	4,000
	156 - Hospitalization	60,613	66,742	55,298	66,742	63,000
	161 - FICA Employer's Share	11,134	35,190	26,322	35,228	41,894
	200 - Parts and Supplies	2,354	7,000	9,836	9,629	10,000
	210 - Office/Administration	11,574	14,000	26,991	26,713	29,000
	222 - Chemicals	0	40,000	34,017	36,000	40,000
	238 - Uniforms	0	8,000	8,623	8,623	9,000
	247 - Events and Programs	1,796	15,000	379	368	15,000
	248 - Membership Refunds	42,623	0	(108)	0	0
	249 - Other Exp. @ Pool	70	2,000	1,291	1,286	2,000
	260 - Minor Equipment	22,799	30,000	34,651	34,651	41,500
	300 - Contracted Services	38,013	77,700	58,089	55,358	70,860
	310 - Administrative Fees	0	0	0	0	0
	317 - Education/Training	395	8,800	4,198	4,198	7,500
	318 - Professional Services/Marketing	1,830	9,700	8,763	8,763	10,700
	338 - Pool Credit Card Merchant Fees	0	0	0	0	0
	352 - Casualty Insurance	14,624	14,000	13,749	13,800	14,085
	354 - Workers' Comp. Insurance	35,548	29,177	29,177	26,500	25,101
	360 - Utilities	24,432	60,000	68,933	72,500	72,500
	373 - Maint/Repairs/Facility	27,772	96,250	122,857	129,000	150,000
	376 - Maintenance/Grounds	0	0	0	0	0
	600 - Capital Construction	0	0	0	0	0
	700 - Capital Purchases	0	0	0	0	0
	800 - Depreciation Expense	113,455	0	0	0	0
	DEPARTMENT TOTALS	599,746	978,759	909,619	994,745	1,154,970
492	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	0	0	0	0	0
	031 - Pool Capital Reserve	0	0	0	0	0
	062 - DC Pension	0	0	0	0	9,798
	065 - NonUniform Pension	14,000	14,000	14,030	14,000	11,132
	TRANSFERS TOTAL	14,000	14,000	14,030	14,000	20,930
	TOTAL EXPENSES	613,746	992,759	923,649	1,008,745	1,175,900
	12/31 CASH BALANCE	14,793	0	22,561	0	(3,044)

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
TRAFFIC IMPACT FUND
REVENUES**

FUND NO. 11

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	I/I FUND BALANCE	141,633	137,244	138,352	138,352	197,832
341	INTEREST EARNINGS 000 - Interest Earnings	500	250	546	580	550
387	CONTRIBUTIONS 519 - Dev. Contr. Service Area 2	1,236	0	58,900	58,900	0
392	INTERFUND TRANSFERS IN 001 - Transfers From General Fund	0	0	0	0	0
	TOTAL REVENUES	1,736	250	59,446	59,480	550
	TOTAL FUNDS AVAILABLE	143,369	137,494	197,798	197,832	198,382

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
TRAFFIC IMPACT FUND
EXPENDITURES**

FUND NO. 11

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
439	HIGHWAY CONSTRUCTION					
	313 - Engineering Fees	5,017	0	0	0	0
	600 - Traffic Projects	0	0	0	0	0
	DEPARTMENT TOTAL	5,017	0	0	0	0
492	INTERFUND TRANSFERS OUT					
	015 - Transfers To Golf	0	0	0	0	0
	TOTAL EXPENDITURES	5,017	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	(3,281)	250	59,446	59,480	550
	ENDING FUND BALANCE	138,352	137,494	197,798	197,832	198,382

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
AMERICAN RESCUE PLAN FUND
REVENUES**

FUND NO. 12

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	0	0	0	0	1,718,281
341	INTEREST EARNINGS 000 - Interest Earnings	0	0	1,228	1,600	1,500
351	FEDERAL GRANTS 020 - Stimulus Money Receipt	0	0	1,716,680	1,716,681	1,716,681
	TOTAL REVENUES	0	0	1,717,908	1,718,281	1,718,181
	TOTAL FUNDS AVAILABLE	0	0	1,717,908	1,718,281	3,436,462

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
AMERICAN RESCUE PLAN
EXPENDITURES**

FUND NO. 12

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
492	INTERFUND TRANSFERS TO					
	001 - General Fund	0	0	0		786,692
	019 - Special Projects	0	0	0		0
	030 - Capital Reserve	0	0	0		945,748
	DEPARTMENT TOTALS	0	0	0	0	1,732,440
	TOTAL EXPENDITURES	0	0	0	0	1,732,440
	EXCESS REVENUES OVER EXPENDITURES	0	0	1,717,908	1,718,281	(14,259)
	ENDING FUND BALANCE	0	0	1,717,908	1,718,281	1,704,022

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
SEWER SALE
REVENUES**

FUND NO. 13

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	I/I FUND BALANCE	0	0	0	0	0
341	INTEREST EARNINGS 000 - Interest Earnings	0	0	0	0	100,000
391	FIXED ASSETS 000 - Revenue from Sewer Sale Total sale- \$53,000,000 \$3,000,000 deposit on 12-15-20	0	0	0	0	50,000,000
	TOTAL REVENUES	0	0	0	0	50,100,000
	TOTAL FUNDS AVAILABLE	0	0	0	0	50,100,000

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
SEWER SALE
EXPENDITURES**

FUND NO. 13

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
489	UNCLASSIFIED EXPENDITURE					
	310 - Professional Services	0	0	0	0	860,000
492	INTERFUND TRANSFER TO					
	001 - General Fund	0	0	0	0	0
	008 - Sewer Fund	0	0	0	0	14,421,581
	015 - Golf Fund	0	0	0	0	14,742,142
	DEPARTMENT TOTAL	0	0	0	0	29,163,723
	TOTAL EXPENDITURES	0	0	0	0	30,023,723
	EXCESS REVENUES OVER EXPENDITURES	0	0	0	0	20,076,277
	ENDING FUND BALANCE	0	0	0	0	20,076,277

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GOLF BOND REPAYMENT FUND
REVENUES**

FUND NO. 14

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	I/I FUND BALANCE	0	0	0	0	0
341	INTEREST EARNINGS 000 - Interest Earnings	0	0	0	0	100
392	INTERFUND TRANSFER 015 - Transfer from Golf Fund	0	0	0	0	50,000
	TOTAL REVENUES	0	0	0	0	50,100
	TOTAL FUNDS AVAILABLE	0	0	0	0	50,100

TOWNSHIP OF LOWER MAKEFIELD
 2022 ANNUAL OPERATING BUDGET
 GOLF BOND REPAYMENT FUND
 EXPENDITURES

FUND NO. 14

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	0	0	0	0	50,100
	ENDING FUND BALANCE	0	0	0	0	50,100

**LOWER MAKEFIELD TOWNSHIP
2022 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
REVENUES**

ND NO. 15

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
100	I/I NET POSITION	0	0	82,753	82,753	(0)
	REVENUES:					
341	INTEREST EARNINGS					
	000-Interest Earnings	0	0	0	0	0
367	GOLF PARTICIPATION FEES					
	100-Greens Fees	1,318,202	1,400,000	1,093,568	1,456,496	1,453,850
	110-Practice Range Revenue	165,191	170,300	140,828	192,807	213,000
	120-Cart Revenue	485,507	545,000	455,519	596,983	604,800
	130-Clothing	43,632	70,000	39,496	61,128	70,000
	131-Accessories	4,867	12,800	4,792	8,052	12,800
	132-Balls/Gloves	33,149	40,000	36,395	49,179	45,000
	133-Clubs	28,511	25,000	44,656	55,550	55,000
	134-Bags/Other Merchandise	10,998	8,000	18,379	24,155	20,000
	135-Lessons - Junior Camp	66,491	75,000	107,123	122,792	110,300
	136-Club Rental	1,195	4,000	0	650	4,000
	138-Handicap Fee	6,095	12,000	13,865	13,955	13,500
	139-Other Revenue	18,848	10,000	3,230	6,679	10,000
	140-Food	130,763	224,000	148,199	219,766	224,000
	141-Beverage	14,348	15,000	25,119	31,987	32,500
	142-Beer	99,111	162,900	118,147	172,428	192,500
	143-Liquor	43,129	61,000	48,203	70,359	70,300
	144-Wine	11,396	14,200	11,228	16,217	16,500
	145-Tabacco	0	0	0	0	0
	147-Other Revenue	43,343	35,000	45,364	63,713	64,000
	150-Food Sales - Banquet	73,256	125,000	95,718	154,563	156,500
	151-Beverage Sales - Banquet	152	500	149	0	500
	152-Beer Sales - Banquet	7,425	10,000	2,785	8,405	10,000
	153-Liquor Sales - Banquet	9,221	12,000	17,698	22,139	22,250
	154-Wine Sales - Banquet	2,912	2,500	3,491	4,779	4,000
	192-Interest Income	1,396	400	1,253	1,400	1,400
	195-Other G & A Revenue	5,020	9,000	22,566	23,190	15,000
	DEPARTMENT TOTALS	2,624,160	3,043,600	2,497,767	3,377,372	3,421,700
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenue	0	0	0	0	0
391	REVENUES					
	000-Sale of Fixed Assets	0	0	0	0	0
392	INTERFUND TRANSFER					
	001-Transfer from General Fund	597,055	289,120	0	128,324	0
	011-Transfer from Traffic Impact	0	0	0	0	0
	013-Transfer from Sewer Sale Fund	0	0	0	0	0
	020-Transfer from Debt Services	0	0	0	0	0
	DEPARTMENT TOTALS	597,055	289,120	0	128,324	0
	TOTAL REVENUES	3,221,215	3,332,720	2,497,767	3,505,696	3,421,700
	TOTAL FUNDS AVAILABLE	3,221,215	3,332,720	2,580,520	3,588,449	3,421,700

**LOWER MAKEFIELD TOWNSHIP
2022 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
453	GOLF COURSE					
	800-Depreciation Expense	0	0	0	0	0
462	COURSE & GROUNDS					
	100-Course & Grounds Salaried	93,759	120,000	79,223	118,503	147,951
	101-Course & Grounds Hourly	178,127	180,000	117,886	166,990	178,747
	150-Benefits	27,463	24,000	21,092	30,849	30,000
	161-FICA	26,623	22,950	21,230	21,840	24,992
	162-Unemployment Compensation Tax	0	9,000	0	834	12,418
	191-Laundry - Uniforms	2,837	1,725	1,489	2,339	1,725
	200-Supplies	12,153	9,000	9,092	10,042	9,000
	222-Chemicals	68,226	75,000	54,378	62,628	80,000
	223-Fertilizer	18,279	25,000	17,920	19,520	25,000
	224-Seeds/Trees Expenses	101	2,000	1,430	3,430	2,000
	232-Gas/Oil	10,087	20,000	6,924	12,898	15,000
	260-Small Tools	1,619	1,200	2,112	2,126	2,000
	300-Outside Services	2,390	11,500	6,939	16,622	11,500
	317-Education & Training	0	1,100	0	665	1,100
	321-Telephone and fax	0	0	0	0	0
	322-Aquatic Weed Management	450	2,500	1,150	1,150	2,000
	323-Irrigation	4,583	5,000	17,707	27,223	5,000
	324-Port-O-Lets	0	864	0	286	1,000
	326-Sand/Top Dressing	3,797	5,600	16,852	22,583	9,800
	329-Course & Grounds Travel	0	2,200	0	0	2,200
	335-Tournament Expenses	2,810	0	590	1,090	1,200
	354-Worker's Compensation	7,431	8,700	3,546	7,091	8,700
	362-Utilities - Pump House	13,326	15,350	9,504	14,414	14,500
	363-Water	3,190	10,000	10,753	10,753	10,000
	364-Utilities - Maintenance Building	142	6,500	1,466	2,980	4,000
	370-Equipment Lease	57,918	63,660	64,842	67,241	86,400
	371-Equipment Rental	8,773	5,050	(3)	4,140	5,000
	373-Building Management	0	1,500	595	595	1,500
	374-Repairs & Maintenance	33,784	25,000	22,917	29,994	30,000
	376-Landscape Expenses	2,423	4,500	0	1,350	4,500
	420-Subscriptions	2,560	520	1,173	1,308	1,000
	480-Course & Grounds Miscellaneous	252	900	0	190	900
	481-Other Course & Ground Expenses	2,050	0	0	0	0
	700-Capital Purchases	0	0	3,217	0	0
	DEPARTMENT TOTALS	585,151	660,319	494,023	661,674	729,133
463	PRACTICE RANGE					
	200-Supplies	4,499	5,000	21,214	21,214	3,500
	201-Range Balls	13,125	15,000	15,750	17,250	24,500
	DEPARTMENT TOTALS	17,624	20,000	36,964	38,464	28,000

**LOWER MAKEFIELD TOWNSHIP
2022 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
464	CARTS					
	100-Carts - Salaried	0	0	0	0	0
	101-Carts - Hourly	53,284	65,000	49,260	69,938	67,176
	150-Benefits	0	0	0	0	0
	161-FICA	5,204	4,973	5,203	5,350	5,139
	162-Unemployment Compensation Tax	0	2,000	0	167	1,545
	200-Supplies	17,816	12,000	743	2,243	2,000
	260-Minor Equipment - Carts	0	700	260	260	700
	374-Repairs & Maintenance	690	1,500	171	1,111	1,500
	380-Cart Lease	61,992	59,000	51,000	76,499	77,400
	DEPARTMENT TOTALS	138,986	145,173	106,637	155,568	155,460
465	PRO SHOP					
	100-Pro Shop - Salaried	136,110	120,000	149,125	191,981	203,211
	101-Pro Shop - Hourly	45,068	75,000	31,533	48,734	67,176
	150-Benefits	4,754	4,800	3,693	5,486	6,000
	161-FICA	17,886	14,918	19,350	18,415	20,685
	162-Unemployment Compensation Tax	0	8,600	0	751	1,545
	180-Cost of Goods Sold - Merchandise	119,174	127,538	105,623	148,882	148,350
	191-Laundry - Uniforms	0	4,000	0	2,339	3,700
	199-Comission	0	0	0	0	0
	200-Supplies	451	1,000	602	602	1,000
	203-Score Cards	1,393	1,500	2,344	2,344	2,000
	206-Miscellaneous Supplies	0	500	554	554	1,000
	211-Handicap Expenses	11,786	12,000	2,600	8,600	10,500
	317-Education & Training	0	500	531	631	1,100
	335-Tournament Expense	0	1,200	0	1,090	1,200
	354-Worker's Compensation	5,191	6,300	2,584	4,307	6,300
	374-Repairs & Maintenance	0	0	0	0	0
	376-Landscape Expenses	275	0	219	219	500
	400-Over/Short	0	0	33	0	0
	419-Golf Club Rental Expense	0	0	0	0	0
	420-Dues and Subscriptions	8,906	6,200	11,904	5,904	6,400
	481-Other Pro Shop Expenses	1,806	3,000	5,959	5,959	3,000
	DEPARTMENT TOTALS	352,799	387,056	336,654	446,798	483,667
466	FOOD & BEVERAGE					
	100-Food & Beverage - Salaried	147,904	132,220	104,191	156,417	155,071
	101-Food & Beverage - Hourly	81,095	100,000	82,909	119,532	142,387
	150-Benefits	3,955	6,000	3,362	5,289	6,000
	161-FICA	23,470	17,765	19,948	27,828	22,756
	162-Unemployment Compensation Tax	0	8,462	0	866	9,816
	180-Cost of Goods Sold - Food	95,501	130,000	99,961	148,011	140,312
	181-Cost of Goods Sold - Beverage	14,623	12,236	13,690	18,081	16,413
	182-Cost of Goods Sold - Beer	30,498	50,582	40,285	57,618	64,809
	183-Cost of Goods Sold - Liquor	16,546	23,300	18,221	26,646	33,905
	184-Cost of Goods Sold - Wine	7,585	8,000	9,851	13,066	7,026
	185-Cost of Goods Sold - Banquet	0	0	0	0	0
	191-Laundry - Uniforms	1,353	2,000	101	101	2,000
	192-Laundry - Linens	6,304	6,750	8,354	11,559	12,000
	200-Bar Supplies	555	800	1,369	1,559	1,050

**LOWER MAKEFIELD TOWNSHIP
2022 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

IND NO. 15

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
cont.	201-China/Glass/Silver	1,168	2,000	328	369	1,100
	202-Cleaning Supplies	1,955	2,000	448	1,010	2,000
	203-Dining Room Supplies	0	0	0	0	0
	204-Kitchen Supplies	1,607	4,500	5,490	6,616	6,650
	205-Paper Supplies	5,961	7,400	5,499	7,355	8,100
	206-Miscellaneous Supplies	60	1,000	1,208	1,398	1,000
	209-Flowers/Decorations	439	600	2,270	2,650	1,300
	215-Licenses & Permits	2,290	2,750	1,530	2,700	2,750
	225-Meals & Entertainment	2,558	4,250	357	1,171	2,950
	300-Outside Services	14,496	6,100	8,690	12,295	14,000
	317-Education & Training	0	600	178	178	600
	341-Printing/Reproduction	4,386	2,250	942	1,799	2,250
	354-Worker's Compensation	5,780	7,180	2,786	4,612	8,329
	371-Equipment Rental	10,055	4,500	9,195	10,721	4,500
	374-Repairs & Maintenance	6,516	11,600	12,456	15,857	11,600
	381-Other Food & Beverage Expenses	1,014	1,000	0	219	400
	400-Over/Short	(244)	0	(328)	0	0
	DEPARTMENT TOTALS	487,430	555,845	453,291	655,523	681,074
467	Marketing					
	100-Marketing - Salaried	0	0	0	0	
	340-Advertising	24,201	12,000	12,411	17,411	17,250
	345-Tournaments	6,640	12,500	5,576	9,276	10,000
	346-Cyber Golf	6,770	12,000	1,511	4,111	19,000
	347-Collateral	0	0	0	0	0
	350-Website	0	0	0	0	0
	DEPARTMENT TOTALS	37,612	36,500	19,498	30,798	46,250
468	General & Administrative					
	100-General & Administrative - Salaried	139,883	140,594	103,209	151,915	153,045
	101-General & Administrative - Hourly	0	5,472	0	456	5,472
	150-Benefits	3,217	3,600	3,013	4,310	3,600
	161-FICA	13,622	10,755	10,027	13,853	11,708
	162-Unemployment Compensation Tax	0	3,234	0	277	3,520
	191-Laundry - Uniforms	0	0	0	0	0
	192-Staff Uniforms	113	1,000	(198)	302	600
	202-Cleaning Supplies	2,406	1,200	1,742	1,725	1,700
	207-Bathroom Supplies	68	3,500	727	1,421	2,304
	210-Office Supplies	7,855	6,600	4,449	6,208	6,600
	215-Taxes, Licenses & Permits	0	1,000	0	0	0
	225-Meals & Entertainment	0	700	117	166	700
	300-Outside Services	15,503	12,000	27,725	31,417	18,000
	312-Management Fees	96,684	96,000	65,220	97,831	98,880
	314-Legal Fees	0	0	0	0	0
	317-Education & Training	2,495	600	0	0	0
	321-Telephone	5,424	8,200	8,607	10,708	9,400
	325-Postage/Messenger	1,249	1,200	789	1,188	1,200
	329-Travel	838	3,600	1,800	2,055	3,600
	338-Credit Card Charges	69,740	51,000	47,890	67,892	68,141

**LOWER MAKEFIELD TOWNSHIP
2022 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
cont.						
	339-Bank Charges	551	1,600	156	387	600
	340-Advertising & Promotion	0	0	0	0	0
	341-Printing/Reproduction	0	0	0	0	0
	342-Employee Procurement	0	800	0	0	0
	343-Data Processing Expenses	3,800	10,000	445	7,978	12,100
	354-Worker's Compensation	2,240	2,812	1,555	4,307	3,061
	360-Utilities - Clubhouse	33,486	30,000	27,183	31,458	31,500
	361-Water	20,287	10,300	7,818	10,573	10,300
	362-Cable TV	3,793	3,000	3,018	3,916	4,200
	363-Trash Removal	0	0	0	0	0
	372-Security	1,970	2,000	1,614	2,081	2,200
	374-Repairs & Maintenance	0	0	0	0	0
	375-Clubhouse Maintenance	8,882	11,500	14,813	18,129	11,500
	376-Equipment Maintenance	2,011	0	0	0	0
	399-Goodwill	11,028	0	295	200	0
	401-Bad Debt Expense	0	0	0	0	0
	420-Dues & Subscriptions	1,036	3,750	609	1,414	2,000
	480-Miscellaneous	6	1,400	134	419	600
	481-Other General & Admin Expenses	0	0	0	0	0
	540-Contributions	0	1,100	0	0	0
	700-Capital Purchases	30,664	60,000	87,727	87,727	125,000
	DEPARTMENT TOTALS	478,849	488,517	420,483	560,313	591,531
471	Debt Principal					
	000-Debt Principal 2010/2015	630,000	655,000	655,000	655,000	
	005-Debt Principal 2013A	0	0	0	0	
	009-Debt Principal GOB 2018	0	0	0	0	
	DEPARTMENT TOTALS	630,000	655,000	655,000	655,000	0
472	Debt Interest					
	002-Debt Interest - D.V.R.F.A.	0	0	0	0	
	003-Debt Interest - GOB 2010/2015	38,800	13,100	13,100	13,100	
	004-Debt Interest - Amortization Expen	0	0	0	0	
	005-Debt Interest - GOB 2013A	42,956	42,956	21,478	42,956	
	009-Debt Interest - GOB 2018	328,255	328,255	164,128	328,255	
	DEPARTMENT TOTALS	410,011	384,311	198,706	384,311	0
475	BOND ISSUANCE COSTS					
	000-Bond Issuance Costs	0	0	0	0	
492	Transfers					
	001-Transfer to General Fund	0	0	0	0	400,000
	007-Transfer to Parks & Rec Capital	0	0	0	0	205,000
	014-Transfer to Golf Bond Repayment Fund	0	0	0	0	50,000
	016-Transfer to Golf Capital	0	0	0	0	51,585
	DEPARTMENT TOTALS	0	0	0	0	706,585
	TOTAL EXPENDITURES	3,138,462	3,332,721	2,721,256	3,588,449	3,421,700
	EXCESS REVENUES OVER EXPENDITURES	82,753	(1)	(223,488)	(82,753)	0
	NET INCOME / (LOSS)	82,753	(1)	(140,735)	(0)	(0)

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GOLF CAPITAL PROJECTS
REVENUES**

FUND NO. 16

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	0	0	0	0	0
341	INTEREST EARNINGS 000 - Interest Earnings	0	0	0	0	100
392	INTERFUND TRANSFERS FROM 015 - Golf Fund	0	0	0	0	51,585
	TOTAL REVENUES	0	0	0	0	51,685
	TOTAL FUNDS AVAILABLE	0	0	0	0	51,685

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GOLF CAPITAL PROJECTS
EXPENDITURES**

FUND NO. 16

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
492	INTERFUND TRANSFERS TO 015 - Golf Fund	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	0	0	0	0	51,685
	ENDING FUND BALANCE	0	0	0	0	51,685

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
2016 BOND PROCEEDS
REVENUES**

FUND NO. 17

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	4,905,059	4,944,020	4,920,183	4,920,183	4,277,838
341	INTEREST EARNINGS 000-Interest Earnings	47,263	35,000	11,433	15,000	15,000
392	INTERFUND TRANSFERS 019-Transf from Special Projects Fund	0	0	0	0	0
393	BOND PROCEEDS 105 - Bond Proceeds	0	0	0	0	0
	TOTAL REVENUES	47,263	35,000	11,433	15,000	15,000
	TOTAL FUNDS AVAILABLE	4,952,322	4,979,020	4,931,616	4,935,183	4,292,838

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
2016 BOND PROCEEDS
EXPENDITURES**

FUND NO. 17

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
492	INTERFUND TRANSFERS					
	001 - Transfer To General Fund	0	0	0	0	0
	003 - Transfer To Fire Protection	0	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	3,500,000	0	0	0
	019 - Transfer To Special Projects	32,139	1,235,000	0	657,345	500,000
	030 - Transfer To Capital Reserve	0	0	0	0	0
	DEPARTMENT TOTALS	32,139	4,735,000	0	657,345	500,000
	TOTAL EXPENDITURES	32,139	4,735,000	0	657,345	500,000
	EXCESS REVENUES OVER EXPENDITURES	15,124	(4,700,000)	11,433	(642,345)	(485,000)
	ENDING FUND BALANCE	4,920,183	244,020	4,931,616	4,277,838	3,792,838

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
SPECIAL PROJECTS FUND
REVENUES**

FUND NO. 19

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	10,921	29,588	60,373	60,373	0
341	INTEREST EARNINGS 000 - Interest Earnings	0	0	0	0	0
351	FEDERAL GRANTS 092 - FEMA - 2012 093 - FEMA - 2015	0 0	0 0	0 0	0 0	0 0
	DEPARTMENT TOTAL	0	0	0	0	0
354	STATE GRANTS 050-ARLE Grant 051 - Multi-Modal Grant 052 - Dog Park Grant 053 - PCCD Grant	0 0 325 48,719	319,000 0 0 0	0 0 94 0	40,000 0 94 0	279,000 0 0 0
	DEPARTMENT TOTAL	49,044	319,000	94	40,094	279,000
357	LOCAL GOVERNMENT GRANTS 001 - Local Government Grants	0	725,000	0	0	725,000
380	MISCELLANEOUS REVENUES 006 - Park & Ride Lot Sale	0	0	0	0	0
387	CONTRIBUTIONS 190 - Offsite Improvement Fees 191 - Offsite Traffic Improvement Fees 197 - Matrix Fee 198 - Fee In Lieu - Sidewalks	0 8,873 0 50,312	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
	DEPARTMENT TOTAL	59,185	0	0	0	0
392	INTERFUND TRANSFER 001 - Transfer From General Fund 005 - Transfer From Park & Rec 012 - Transfer From American Rescue Plan 017 - Transfer From 2016 Bond Fund 021 - Transfer From Regency Bridge Fund 038 - Transfer From Sidewalk FIL	18,000 0 0 32,139 0 0	0 47,250 0 1,235,000 0 0	0 0 0 0 0 0	0 0 657,345 0 0 0	125,000 14,750 0 500,000 0 0
	DEPARTMENT TOTAL	50,139	1,282,250	0	657,345	639,750
	TOTAL REVENUES	158,367	2,326,250	94	697,439	1,643,750
	TOTAL FUNDS AVAILABLE	169,289	2,355,838	60,467	757,812	1,643,750

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
SPECIAL PROJECTS FUND
EXPENDITURES**

FUND NO. 19

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
460	SPECIAL PROJECTS					
	700 - Land Acquisition	0	0	0		
492	INTERFUND TRANSFERS OUT					
	001-Transfer to General Fund	0	0	0	0	0
	017-Transfer to Bond Fund	0	0	0	0	0
	020 - Transfer to Debt Service	0	0	0	0	0
	038 - Transfer to Sidewalk FIL	0	0	50,312	50,312	0
	DEPARTMENT TOTAL	0	0	50,312	50,312	0
600	CAPITAL CONSTRUCTION					
	610-Snipes Tract Development	0	0	0	0	0
	611-Memorial Park East Development	0	0	0	0	0
	612-Dog Park Construction	0	0	0	0	0
	613-Caiola Field Improvements	0	0	0	0	0
	614-Sandy Run	32,139	735,000	584,441	635,000	0
	615-Big Oak/Make - turn lane, x-walk	7,941	250,000	9,691	12,500	250,000
	616-Rt.332-Mir.Lake-signal interconne	5,808	52,500	781	40,000	0
	617-Community Park Trail-engineering	63,029	63,750	15,665	20,000	43,750
	618-Community Park Trail - Construct.	0	725,000	0	0	725,000
	619-Police Records Mngmt.	0	0	0	0	0
	620-Codes permit software upgrade	0	0	0	0	75,000
	657-Special Projects-website	0	0	0	0	50,000
	658-Quiet Zone - Engineering	0	0	0	0	0
	659-Quiet Zone - Construction	0	500,000	0	0	500,000
	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 Profession	0	0	0	0	0
	748-Woodside Road Bikepath	0	0	0	0	0
	DEPARTMENT TOTAL	108,916	2,326,250	610,579	707,500	1,643,750
	TOTAL EXPENDITURES	108,916	2,326,250	660,890	757,812	1,643,750
	EXCESS REVENUES OVER EXPENDITURES	49,452	0	(660,796)	(60,373)	0
	ENDING FUND BALANCE	60,373	29,588	(600,423)	0	0

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
DEBT SERVICE FUND
REVENUES**

FUND NO. 20

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	(14,273)	0	0	0	2,350
301	REAL ESTATE TAXES	2.79 mills	2.79 mills			2.09 Mills
	100 - Current	1,462,324	1,480,039	1,458,651	1,480,039	1,116,628
	200 - Delinquent	10,079	10,000	10,177	11,500	5,000
	600 - Interim	5,014	2,500	5,620	3,500	2,500
	601 - Interim - Delinquent	326	500	952	400	500
	DEPARTMENT TOTALS	1,477,744	1,493,039	1,475,401	1,495,439	1,124,628
341	INTEREST EARNINGS					
	000 - Interest Earnings	551	750	642	700	500
380	MISCELLANEOUS REVENUE					
	000 - Miscellaneous Revenue	0	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	98,593	69,600	0	69,600	500
	003 - Fire Protection Fund	49,300	49,056	49,056	49,056	49,182
	005 - Park & Recreation	173,757	173,757	0	173,757	173,757
	019 - Street Projects	0	0	0	0	0
	030 - Capital Reserve	0	0	0	0	0
	DEPARTMENT TOTALS	321,650	292,413	49,056	292,413	223,439
393	NOTE PROCEEDS					
	000 - 2018 Bond Proceeds	0	0	0	0	0
394	BOND PREMIUMS					
	000 - 2019 Bond Premiums	0	0	0	0	0
	TOTAL REVENUES	1,799,945	1,786,202	1,525,099	1,788,552	1,348,567
	TOTAL FUNDS AVAILABLE	1,785,672	1,786,202	1,525,099	1,788,552	1,350,917

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
DEBT SERVICE FUND
EXPENDITURES**

FUND NO. 20

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
471	DEBT PRINCIPAL					
	000 - Principal - 2010A	0	0	0		
	002 - Principal - 2015	960,000	995,000	995,000	995,000	0
	004 - Principal - PEMA	0	0	0	0	0
	005 - Principal - D.V.R.F.A. 2004	0	0	0	0	0
	006 - Principal - 2013A	15,000	15,000	0	15,000	165,000
	007 - Principal - 2016	299,900	309,700	309,700	309,700	315,000
	009-Principal -GOB 2018	120,000	130,000	130,000	130,000	135,000
	384 - Principal - Radio Equipment	47,754	46,754	48,296	46,754	46,754
	DEPARTMENT TOTAL	1,442,654	1,496,454	1,482,996	1,496,454	661,754
472	DEBT INTEREST					
	000 - Interest - 2010A	0	0	0	0	0
	002 -Interest - 2015	59,000	19,900	19,900	19,900	0
	004 -Interest - PEMA	0	0	0	0	0
	005 - Interest - D.V.R.F.A. 2004	0	0	0	0	0
	006 - Interest - 2013A	16,700	16,325	8,163	16,325	15,950
	007 - Interest - 2016	197,552	188,408	188,408	188,408	179,031
	009 - Interest- GOB 2018	64,900	59,250	31,250	59,250	52,625
	384 - Radio Equipment Install	2,365	3,365	1,823	3,365	3,365
	DEPARTMENT TOTAL	340,517	287,248	249,544	287,248	250,971
473	LOAN PAYMENT					
	000 - Road Paving Loan Payment	0	0	0	0	435,141
475	FISCAL AGENT'S FEES					
	000 - Trustee Fees	2,500	2,500	1,750	2,500	2,500
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	0	0	0	0	0
	015 - Trnsfer to Golf Fund	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
493	BOND ISSUANCE					
	000 - 2018 Bond Issuance Cost	0	0	0	0	0
494	PAYMENT TO REFUNDING AGENT					
	000 - Payment to Refunding Agent	0	0	0	0	0
	TOTAL EXPENDITURES	1,785,671	1,786,202	1,734,290	1,786,202	1,350,366
	EXCESS REVENUES OVER EXPENDITURES	14,273	0	(209,191)	2,350	(1,799)
	ENDING FUND BALANCE	0	0	(209,191)	2,350	551

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
REGENCY BRIDGE
REVENUES**

FUND NO. 21

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	463,154	537,134	578,840	578,840	592,890
341	INTEREST EARNINGS 000-Interest Earnings	1,836	0	1,814	2,100	2,200
380	MISCELLANEOUS REVENUE 000-Miscellaneous Revenue	113,850	0	37,950	37,950	10,000
	TOTAL REVENUES	115,686	0	39,764	40,050	12,200
	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"					
	TOTAL FUNDS AVAILABLE	578,840	537,134	618,605	618,890	605,090

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
REGENCY BRIDGE
EXPENDITURES**

FUND NO. 21

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
460	REGENCY BRIDGE ESC PD - FEES					
	310 - Professional Services	0	0	23,538	26,000	0
	600 - Regency area improvements	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	23,538	26,000	0
	TOTAL EXPENDITURES	0	0	23,538	26,000	0
	EXCESS REVENUES OVER EXPENDITURES	115,686	0	16,226	14,050	12,200
	ENDING FUND BALANCE	578,840	537,134	595,067	592,890	605,090

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
CAPITAL RESERVE FUND
REVENUES**

FUND NO. 30

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	(25,015)	0	0	0	0
	Deferred Revenue	0	0			
	Accounts Payable	0	0			
	Accounts Receivable	0	0			
	Cash Total	(25,015)	0	0	0	0
341	INTEREST EARNINGS					
	000-Interest Earnings	17	0	0	0	0
354	STATE GRANTS					
	080-DEP 902 Recycling Grant	306,416	0	0		0
	090-DCED Police Grant	0	0	60,000	60,000	0
	DEPARTMENT TOTALS	306,416	0	60,000	60,000	0
380	MISCELLANEOUS REVENUE					
	006-Water Company Road Reimburse.	0	0	0	0	0
	007-Insurance Reimbursement	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	0	0
387	CONTRIBUTIONS					
	302-Toll Brothers/Matrix - Final Payment	0	0	0	0	0
	500-LMT Community Center	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	001-General Fund	194,826	158,000	0	104,218	734,108
	012-American Rescue Plan	0	0	0	0	945,748
	017-2016 Bond Fund	0	0	0	0	0
	038-Sidewalk FIL	0	0	0	0	0
	DEPARTMENT TOTALS	194,826	158,000	0	104,218	1,679,856
393	PROCEEDS FROM LOAN					
	001-Proceeds from Road Paving Loan	0	0	0	0	1,650,000
	TOTAL REVENUES	501,259	158,000	60,000	164,218	3,329,856
	TOTAL FUNDS AVAILABLE	476,245	158,000	60,000	164,218	3,329,856

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
CAPITAL RESERVE FUND
EXPENDITURES**

FUND NO. 30

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
438	HIGHWAY MAINTENANCE					
	313-Engineering Fees	0	0	0	0	263,793
460	PROJECTS					
	702-RACP Professional Services	0	0	0	0	0
	705-Bridge Repair and Improvement	0	0	0	0	191,955
	713-Community Center - Const	0	0	0	0	0
	714-Community Center - Prof Services	0	0	0	0	0
	724-Storm Water Projects	18,561	0	0	0	0
	DEPARTMENT TOTALS	18,561	0	0	0	191,955
472	DEBT INTEREST					
	003-Interest Expense Bucks County	0	0	0	0	0
480	MISC. EXPENDITURES					
	600-Capital Projects - Township Facilit	0	35,000	0	0	192,000
	601-Capital Construction - Roads	(8,119)	0	0	0	2,301,158
	700-Capital Purchases-Gen Fund	126,266	123,000	91,463	164,218	330,000
	702-Capital Purchases-Parks & Rec	0	0	0	0	0
	703-Capital Purchases-Public Works	315,000	0	0	0	0
	801-Capital Purchase - Traffic Lights	24,537	0	0	0	50,950
	DEPARTMENT TOTALS	457,683	158,000	91,463	164,218	3,137,901
492	INTERFUND TRANSFERS					
	020-Transfer to Debt Service	0	0	0	0	0
	TOTAL EXPENDITURES	476,245	158,000	91,463	164,218	3,329,856
	EXCESS REVENUES OVER EXPENDITURES	25,015	0	(31,463)	0	0
	ENDING CASH BALANCE	0	0	(31,463)	0	0

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
POOL CAPITAL RESERVE FUND
REVENUES**

FUND NO. 31

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	I/I FUND BALANCE	25,986	14,264	14,278	14,278	14,308
	REVENUES:					
341	INTEREST EARNINGS 000-Interest Earnings	84	25	44	30	30
392	INTERFUND TRANSFERS 009-Transfer From Pool	0	0	0	0	0
	TOTAL REVENUES	84	25	44	30	30
	TOTAL FUNDS AVAILABLE	26,070	14,289	14,322	14,308	14,338

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
POOL CAPITAL RESERVE FUND
EXPENDITURES**

FUND NO. 31

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
480	MISCELLANEOUS EXPENDITURES					
	600-Capital Projects	306	0	0	0	0
492	INTERFUND TRANSFERS TO					
	009-Pool	11,486	0	0	0	0
	TOTAL EXPENDITURES	11,792	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	(11,708)	25	44	30	30
	ENDING FUND BALANCE	14,278	14,289	14,322	14,308	14,338

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
TREE BANK FUND
REVENUES**

FUND NO. 32

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	I/I FUND BALANCE	108,671	108,971	104,306	104,306	78,606
341	INTEREST EARNINGS 000 - Interest Earnings	390	150	315	300	200
380	MISCELLANEOUS REVENUES 006 - Sale of Park & Ride	0	0	0	0	0
387	DEVELOPER CONTRIBUTIONS 060 - Fee in Lieu of Trees	0	0	0	0	0
	TOTAL REVENUES	390	150	315	300	200
	TOTAL FUNDS AVAILABLE	109,061	109,121	104,621	104,606	78,806

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
TREE BANK FUND
EXPENDITURES**

FUND NO. 32

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
455	SHADE TREES 760 - Tree Purchase & Landscaping	4,756	25,000	4,466	26,000	25,000
	TOTAL EXPENDITURES	4,756	25,000	4,466	26,000	25,000
	EXCESS REVENUES OVER EXPENDITURES	(4,365)	(24,850)	(4,151)	(25,700)	(24,800)
	ENDING FUND BALANCE	104,306	84,121	100,155	78,606	53,806

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
LIQUID FUELS FUND
REVENUES**

FUND NO. 35

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1/ FUND BALANCE	196,450	76,335	93,567	93,567	129,700
341	INTEREST EARNINGS	3,481	3,000	2,038	2,900	3,000
355	STATE SHARED REVENUES					
	050-Liquid Fuels Entitlement	1,072,020	966,109	995,240	995,240	980,271
	051-Act 32 Entitlement	16,840	16,840	16,840	16,840	16,840
	DEPARTMENT TOTALS	1,088,860	982,949	1,012,080	1,012,080	997,111
392	INTERFUND TRANSFERS					
	001 - Transfer From General Fund	0	0	0	0	0
	TOTAL REVENUES	1,092,341	985,949	1,014,118	1,014,980	1,000,111
	TOTAL FUNDS AVAILABLE	1,288,791	1,062,284	1,107,685	1,108,547	1,129,811

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
LIQUID FUELS FUND
EXPENDITURES**

FUND NO. 35

DEPT.	ACCOUNT	2020 PRILIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
438	HIGHWAY MAINTENANCE					
	100- Personal Services	150,118	150,000	150,744	150,744	150,000
	161- FICA Employer's Share	11,484	11,475	11,532	11,532	11,475
	200 - Parts & Supplies	0	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	305 - Outside Labor	0	0	0	0	0
	313 - Engineering Fees	66,502	79,000	39,172	65,000	70,000
	DEPARTMENT TOTALS	228,104	240,475	201,448	227,276	231,475
439	HIGHWAY/ROAD/STREET CONSTRUCTION					
	245 - Materials	13,965	75,000	91,571	91,571	75,000
	374 - Repairs and Maintenance	953,154	645,347	616,529	660,000	777,233
	700 - Capital Purchases	0	0	0	0	0
	DEPARTMENT TOTALS	967,120	720,347	708,099	751,571	852,233
480	MISCELLANEOUS EXPENDITURES					
	210 - Office/Administration	0	0	0	0	0
	TOTAL EXPENDITURES	1,195,223	960,822	909,547	978,847	1,083,708
	EXCESS REVENUES OVER EXPENDITURES	(102,883)	25,127	104,571	36,133	(83,597)
	ENDING FUND BALANCE	93,567	101,462	198,138	129,700	46,103

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
ROAD MACHINERY FUND
REVENUES**

FUND NO. 36

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/I FUND BALANCE	107,158	159,793	158,842	158,842	99,727
301	REAL ESTATE TAXES	.30 mills	.30 mills			.30 mills
	100 - Current	157,134	159,144	156,844	159,200	160,282
	200 - Delinquent	1,100	500	1,072	1,150	500
	600 - Interim-Current	528	200	592	200	200
	601 - Interim - Delinquent	35	0	100	0	0
	DEPARTMENT TOTAL	158,798	159,844	158,608	160,550	160,982
341	INTEREST EARNINGS					
	000-Interest Earnings	2,617	400	491	510	400
392	INTERFUN TRANSFER					
	002 - Transfer From Street Lights	0	0	0	0	0
	TOTAL REVENUES	161,414	160,244	159,099	161,060	161,382
	TOTAL FUNDS AVAILABLE	268,572	320,037	317,941	319,902	261,109

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
ROAD MACHINERY FUND
EXPENDITURES**

FUND NO. 36

DEPT.	ACCOUNT	2020	2021	2021	2021	2022
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/18/21	PROJECTED	BUDGET
480	MISCELLANEOUS EXPENDITURES					
	384 - Lease Expense	109,730	161,904	157,202	175,392	224,140
	800 - Capital Equipment	0	45,000	44,783	44,783	0
	DEPARTMENT TOTAL	109,730	206,904	201,985	220,175	224,140
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	0	0	0	0	0
	TOTAL EXPENDITURES	109,730	206,904	201,985	220,175	224,140
	EXCESS REVENUES OVER EXPENDITURES	51,684	(46,660)	(42,886)	(59,115)	(62,758)
	ENDING FUND BALANCE	158,842	113,133	115,956	99,727	36,969

**LOWER MAKEFIELD TOWNSHIP
2022 ANNUAL OPERATING BUDGET
SIDEWALK FEE IN LIEU
REVENUES**

FUND NO. 38

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	<u>I/I FUND BALANCE</u>	0	0	0	0	50,412
341	INTEREST EARNINGS 000-Interest Earnings	0	0	91	100	100
387	CONTRIBUTIONS 600 - Developers	0	0	0	0	0
392	INTERFUND OPERATING TRANSFER 001- General Fund 019 - Special Projects	0 0	0 0	0 50,312	0 50,312	0 0
	DEPARTMENT TOTALS	0	0	50,312	50,312	0
	TOTAL REVENUES	0	0	50,403	50,412	100
	TOTAL FUNDS AVAILABLE	0	0	50,403	50,412	50,512

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
SIDEWALKS FEE IN LIEU
EXPENDITURES**

FUND NO. 38

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
480	MISCELLANEOUS EXPENDITURES					
	600 - Capital Projects	0	0	0		
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	0	0	0		
	019 - Transfer to Special Projects	0	0	0		
	030 - Transfer to Capital Reserve	0	0	0		
	DEPARTMENT TOTAL	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	0	0	50,403	50,412	100
	ENDING FUND BALANCE	0	0	50,403	50,412	50,512

**LOWER MAKEFIELD TOWNSHIP
2022 ANNUAL OPERATING BUDGET
MEMORIAL FUND
REVENUES**

FUND NO. 40

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	<u>1/1 FUND BALANCE</u>	19,568	0	10,652	10,652	3,322
341	INTEREST EARNINGS 000-Interest Earnings	68	15	64	70	25
387	CONTRIBUTIONS--PRIVATE SOURCES 000-Contributions--private sources	48	2,500	0	0	0
392	INTERFUND OPERATING TRANSFER 001- General Fund	26,650	46,685	30,000	40,000	58,000
	TOTAL REVENUES	26,766	49,200	30,064	40,070	58,025
	TOTAL FUNDS AVAILABLE	46,334	49,200	40,716	50,722	61,347

**LOWER MAKEFIELD TOWNSHIP
2022 ANNUAL OPERATING BUDGET
MEMORIAL FUND
EXPENDITURES**

FUND NO. 40

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
459	MEMORIAL CONSTRUCTION FUND					
	100-Personnel	0	0	0	0	0
	200-Parts & Supplies	0	0	4,394	4,400	2,000
	210-Office/Administration	0	0	0	0	0
	300-Contracted Services	21,486	30,000	20,308	25,000	42,000
	340- Advertising and Printing	956	1,200	0	0	0
	366-Utilities - Water	9,526	12,000	10,124	11,200	11,000
	374-Repairs and Maintenance	2,485	2,000	2,079	3,000	2,500
	480-Miscellaneous Expense	0	0	0	0	0
	481- 9-11 Events	0	0	0	0	0
	767- Utilities - PECO	1,229	4,000	3,195	3,800	3,800
	DEPARTMENT TOTAL	35,682	49,200	40,100	47,400	61,300
	TOTAL EXPENDITURES	35,682	49,200	40,100	47,400	61,300
	EXCESS REVENUES OVER EXPENDITURES	(8,916)	0	(10,036)	(7,330)	(3,275)
	ENDING FUND BALANCE	10,652	0	616	3,322	47

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GARDEN OF REFLECTION CAPITAL RESERVE FUND
REVENUES**

FUND NO. 41

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	0	0	0	0	0
392	INTERFUND TRANSFER 001 - Transfer from General Fund	0	0	0	0	5,000
	TOTAL REVENUES	0	0	0	0	5,000
	TOTAL FUNDS AVAILABLE	0	0	0	0	5,000

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
GARDEN OF REFLECTION CAPITAL RESERVE FUND
EXPENDITURES**

FUND NO. 41

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	0	0	0	0	5,000
	ENDING FUND BALANCE	0	0	0	0	5,000

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
PATTERSON FARM
REVENUES**

FUND NO. 45

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	1/1 FUND BALANCE	99,781	121,873	124,932	124,932	127,013
	REVENUES:					
341	INTEREST EARNINGS					
	000-Interest Earnings	443	150	446	480	500
342	RENTS AND ROYALTIES					
	205-Rent Income	67,647	64,000	63,838	66,000	66,000
354	GRANTS					
	040-County Agricultural Grant	0	0	0	0	0
	041-County Open Space Grant	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
380	MISCELLANEOUS REVENUE					
	000-Miscellaneous Revenues	0	0	6	0	0
	TOTAL REVENUES	68,090	64,150	64,290	66,480	66,500
	TOTAL FUNDS AVAILABLE	167,871	186,023	189,222	191,412	193,513

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
PATERSON FARM
EXPENDITURES**

FUND NO. 45

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
400	PATERSON FARM					
	100-Personnel Services	0	6,000	593	3,500	6,000
	300-Contracted Services	22,188	16,111	19,440	20,500	17,000
	314-Conservation/Easement Fees	0	0	0	0	0
	DEPARTMENT TOTAL	22,188	22,111	20,033	24,000	23,000
401	REAL ESTATE TAX					
	430-Real Estate Tax	20,026	20,026	20,399	20,399	20,399
409	REPAIRS AND MAINTENANCE					
	374-Building Minor Repairs	725	25,000	15,664	20,000	25,000
	600-Building Renovations	0	0	0	0	0
	DEPARTMENT TOTAL	725	25,000	15,664	20,000	25,000
492	INTERFUND OPERATING TRANSFER					
	020-Debt Service	0	0	0	0	0
	TOTAL EXPENDITURES	42,939	67,137	56,096	64,399	68,399
	EXCESS REVENUES OVER EXPENDITURES	25,151	(2,987)	8,194	2,081	(1,899)
	ENDING FUND BALANCE	124,932	118,886	133,126	127,013	125,114

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
AMBULANCE/RESCUE SQUAD FUND
REVENUES**

FUND NO. 50

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
279	I/I FUND BALANCE	7,446	5,284	3,931	3,931	3,824
	REVENUES:					
301	REAL ESTATE TAXES	.38 mills	.38 mills			.38 Mills
	100-Current	199,036	201,582	198,669	199,500	203,023
	200-Delinquent	1,377	1,200	1,378	1,400	1,200
	600-Interim-Current	660	250	761	708	500
	601-Interim-Delinquent	64	100	129	150	100
	DEPARTMENT TOTALS	201,136	203,132	200,937	201,758	204,823
341	INTEREST EARNINGS					
	000-Interest Earnings	348	100	101	135	125
392	INTERFUND TRANSFERS					
	001-General Fund	0	0	0	0	0
	TOTAL REVENUES	201,485	203,232	201,038	201,893	204,948
	TOTAL FUNDS AVAILABLE	208,931	208,516	204,968	205,824	208,772

**TOWNSHIP OF LOWER MAKEFIELD
2022 ANNUAL OPERATING BUDGET
AMBULANCE/RESCUE SQUAD FUND
EXPENDITURES**

FUND NO. 50

DEPT.	ACCOUNT	2020 PRELIMINARY ACTUAL	2021 BUDGET	2021 YTD - 10/18/21	2021 PROJECTED	2022 BUDGET
412	AMBULANCE/RESCUE					
	480-Miscellaneous Expenses	0	0	0	0	0
	500-Contributions	205,000	202,000	202,000	202,000	205,000
	DEPARTMENT TOTAL	205,000	202,000	202,000	202,000	205,000
492	TRANSFERS					
	001-Transfer to General Fund	0	0	0	0	0
	TOTAL EXPENDITURES	205,000	202,000	202,000	202,000	205,000
	EXCESS REVENUES OVER EXPENDITURES	(3,515)	1,232	(962)	(107)	(52)
	ENDING FUND BALANCE	3,931	6,516	2,968	3,824	3,772

Schedules

Schedule A	Township Assessed Value History
Schedule B	Debt Service Schedule
Schedule C	Capital Outlay Expenses
Schedule D	Lease and Contracted Services
Schedule E	Roadway Maintenance Program
Schedule F	Property and Liability Insurance
Schedule G	Workers Compensation Insurance

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
2021	538,558,270
2022	542,407,800 *

* As of September 1, 2021

Increase over 2019	0.32%
Since 2005	5.17%
Year over year avg. (Since 2005)	0.304%

SCHEDULE B

2022 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		165,000	\$ 15,950	\$ 180,950
	2015		\$ -	-	-
	2016		\$ 315,000	179,031	693,439
	2018		\$ 135,000	52,625	187,625
Total Debt Service			615,000	247,606	862,606
Golf	2013A				-
	2015				-
	2018				-
Total Golf Debt					-
Sewage	2016				
Fire	2016		35,200	13,982	49,182
2021 Total principal Debt			650,200	261,588	
2021 Total interest debt					
Final combined total 2021 overall debt payments					911,788
Principle debt end of 2020 (post sale)			7,470,000		

SCHEDULE C

2022 CAPITAL OUTLAY EXPENSES

<u>EXPENDITURE BY DEPT</u>	<u>CAPITAL PROJECTS</u>	<u>FUND ALLOCATION</u>					
		<u>Road Machinery</u>	<u>Special Projects</u>	<u>HWY AID</u>	<u>Park & Rec</u>	<u>POOL Capital</u>	<u>Debt Service</u>
<u>TECHNOLOGY</u>							
Video Production equipment for TV Channel (offset by \$53,600 PEG Grant)	\$ 57,000						
Permitting software upgrade			75,000				
Website upgrade			50,000				
<u>POLICE PROTECTION</u>							
Patrol Vehicles - 4	\$ 205,000						
Jamar Safety	13,000						
Police Motorcycles - 4	120,000						
Police building modifications	135,000						
Police radios (payment #7 of 7 annual payments)							50119
	\$ 473,000						
<u>CODES & ZONING</u>							
<u>SEWAGE</u>							
Silverlake Pump Station							
Buck Creek Liner							
Yardley Sewer Project (from bond proceeds)							
Project contingencies (7.5%)							
Pump station reserve							
<u>PUBLIC WORKS</u>							
Street Sweeper (payments 11-14 of 20 - \$243,042)		\$ 51,596					
10 wheel dump (payments 11-14 of 20 - \$206,309)		\$ 44,136					
Wheel Loader Payments 4-7 of 12 - \$99,224)		\$ 33,920					
Backhoe (Payments 4-7 of 12 - \$102,283)		\$ 34,968					
5500 dump (Payments 7-10 of 12 - \$81,225)		\$ 27,992					
6-wheel dump (payments 1-2)		\$ 31,526					
Page Total	\$ 473,000	224,138	\$ -				

SCHEDULE C

2022 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 & REC.</u>	<u>POOL CAPITAL</u>	<u>Debt Service</u>
<u>PARKS & RECREATION</u>							
Community Park tennis court patching (05-451-600 page 22 of the budget)					\$ 60,000		
					-		
					\$ 60,000		
Park improvements							
New Trails							
Woodside Bike Path (405,000 from grant)					520,000		
Woodside Engineering					90,000		
					\$ 610,000		
Recreation vehicles/equipment							
5500 Dump (Payments 11-12 of 12) (#05-451-384- budged page 22)					\$ 13,060		
3500 Truck (Payments 1-3 of 12 \$54,000)					14,241		
					27,301		
Memorial Park							
Allan/ Caiola/Stoddard - multi use trail (eng)			43,750				
Allan/ Caiola/Stoddard - multi use trail (constuc)			725,000				
			\$ 768,750				
Page Total	\$ -	\$ -	768,750	\$ -	\$ 87,301	\$ -	

SCHEDULE C

2022 CAPITAL OUTLAY EXPENSES

<u>EXPENDITURE BY DEPT</u>	<u>FUND ALLOCATION</u>						
<u>STREETS AND HIGHWAYS</u>	<u>CAPITAL PROJECTS</u>	<u>ROAD MACHINE</u>	<u>SPECIAL Projects</u>	<u>HIGHWAY AID</u>	<u>PARK & REC.</u>	<u>POOL CAPITAL</u>	<u>DEBT SERVICE</u>
Engineering							
2021 Road Program	\$ 230,000			\$ 70,000			
 Roadway Maintenance Program							
Roadway Maintenance Program (30-480-601 - pg. 50 of the budget)				\$ 777,233			
Elbow Lane and Walnut Drive	51,158			-			
Road Loan program	1,500,000			-			
Rescue Plan shortfall funding-(in capital)	<u>750,000</u>			<u>-</u>			
	\$ 2,301,158			\$ 777,233			\$ -
 <u>TRAFFIC SIGNALS</u>							
Big Oak/Makefield- signals, turn lanes,x walk			250,000				
Rt.332/Mirror Lake/Creamery signal interconnect	\$ -						
Short term loan processing	\$ -						
	<u>-</u>						
	\$ -						
 GRAND TOTAL	 <u>\$ 2,774,158</u>	 <u>\$ 224,138</u>	 <u>768,750</u>	 <u>\$ 847,233</u>	 <u>\$ 87,301</u>	 <u>\$ -</u>	 <u>\$ -</u>

SCHEDULE D

LEASE & CONTRACTED SERVICE EXPENSES

	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022 BUDGET</u>
<i>CENTRAL GOVERNMENT</i>			
General Code	1,195	\$ 1,195	1,195
Micrographic Computer (Time Stamp Mainten)	269	1,166	269
Saxon office (Admin copier-2)	1,858	1,858	3,890
Block Line Systems	10,000	8,800	10,000
Great American Financial (postage meter rent)	1,200	1,166	1,200
Miscellaneous	<u>1,500</u>	5,256	<u>1,500</u>
	16,022	19,441	18,054
<i>TECHNOLOGY</i>			
Computer Hardware/Software Maintenance			
Verizon Internet	5,000	\$ 4,940	5,000
Gannett Fleming	20,000	12,500	20,000
Swagit Video Production	3,250	3,000	3,250
Foster Digital Media	15,000	16,500	16,500
Constant Contact	1,756	1,800	1,756
Zoom	600	600	600
Hoot Suite	7,188	7,188	7,188
Gannett Fleming Virtual Network (36 month)	32,500	55,720	32,500
Tyler Technologies (Munis software)	35,000	31,596	35,000
Microsoft 365	20,400	23,800	20,400
Mid Atlantic event group	75,000	76,000	75,000
William Kyle	2,500	1,800	2,500
LMT.org domain	150	550	550
Miscellaneous expense	<u>3,000</u>	-	<u>3,000</u>
	221,344	235,994	223,244
<i>Parks and Recreation</i>			
3 Interns	12,000	8,133	12,000
Tree Service	12,000	11,500	12,000
Buissy Bee	600	1,500	4,000
Capture Point (Registration software)	1,000	1,500	2,500
George Allen Port a Pots	3,480	3,480	3,480
Copier Lease	1,962	1,962	1,962
Grass Maintenance	1,200	401	1,200
Waste Management	-	19,500	19,500
Unifirst Uniforms	1,900	1,500	1,600
Miscellaneous	<u>2,000</u>	1,000	<u>2,000</u>
	36,142	50,476	60,242
<i>Parks and Recreation - Memorial Park</i>			
Waste Management	8,000	-	-
Buissy Bee	400	-	-
Lanscaping	7,500	9,500	12,500
Tree Service	5,000	5,000	5,000
George Allen Port a Pots	1,000	500	1,000
Miscellaneous expense	<u>1,000</u>	-	<u>1,000</u>
	22,900	15,000	19,500
<i>Parks and Recreation - MacClesfield Park</i>			

SCHEDULE D

LEASE & CONTRACTED SERVICE EXPENSES

	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022 BUDGET</u>
Waste Management	2,700	-	-
George Allen Port a pots	2,400	6,200	6,200
Tree Service	4,000	3,000	4,000
Grass Service	5,000	7,150	8,500
Buissy Bee	400	-	-
Integrated Video (security video)	2,280	2,280	2,280
Kam Com (fire detection monitoring)	360	360	360
Lights	12,000	13,057	20,000
Miscellaneous	<u>1,000</u>	<u>500</u>	<u>1,000</u>
	30,140	32,547	42,340
Baseball/Softball Complex			
Waste Management	1,620	0	-
Turf Maintenance (Moyer)	1,400	1042	3,000
Grinding Services			12,000
Buissy Bee	400	0	-
Miscellaneous	1,000	6000	1,000
	4,420	7042	16,000
<i>Parks and Recreation - Dog Park</i>			
Capture Point	1,000	1,000	2,000
Latitude Security	1,752	1,752	1,752
Buissy Bee	400	-	-
Homestead Wildlife (dog classes)	3,600	2,000	3,600
Tree Maintenance	500	-	500
Miscellaneous	<u>1,500</u>	<u>500</u>	<u>1,500</u>
	8,752	5,252	9,352
<i>Parks and Recreation - Community Center</i>			
Unifirst	1,920	1,000	1,920
Atlantic Switch (generator maintenance)	4,752	4,752	4,752
Buissy Bee	600	0	0
Capture Point	1,000	1,000	2,000
Waste Management	1,200	0	0
Fire inspection	490	498	500
Integrated Video	2,000	1,800	2,000
Landscaping	8,000	4,000	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	2,000	2,000
Reach (TV System)	708	750	1,125
B&E Boiler (HVAC maintenance)	2,000	1,500	2,000
Miscellaneous	<u>2,000</u>	<u>2,800</u>	<u>2,000</u>
	28,310	23,104	29,301
<i>Parks and Recreation - Pool</i>			
Waste Management	15,000	3,500	7,000
Classes and programs	1,700	2,005	2,100
Landscaping	3,000	4,545	5,000
Kam Com (Security cameras)	1,080	1,380	1,380
Buissy Bee	1,200	895	1,200

SCHEDULE D

LEASE & CONTRACTED SERVICE EXPENSES

	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022 BUDGET</u>
Bathroom cleaning	1,200	1,300	1,500
Diving Board maintenance	3,000	1,375	3,000
Safe Slide (slide maintenance)	5,600	13,200	5,600
Pony express (monthly slide inspection)	4,000	1,400	4,000
PA Child Abuse clearance	1,400	1,300	1,600
FBI Criminal History	1,400	1,319	1,600
Drug Screen/pre-employment physical	22,000	19,879	22,000
O2 tank lease	1,600	960	1,600
Lifeguard Recertification	0	0	0
Pool Operator Certification	0	0	0
Tree Maintenance	2,000	0	2,000
Sanitation services	4,740	0	0
Permits/Inspections	780	50	780
Water testing	3,000	2,250	3,000
Water safety instructor course	0	0	0
Miscellaneous	<u>5,000</u>	<u>0</u>	<u>7,500</u>
	77,700	55,358	70,860
<i>Parks and Recreation - 5 mile woods</i>			
Rick's Tree Service	5,000	\$ 10,000	5,000
Oil heat	2,500	\$ 2,400	2,500
Buissy B	1,000	\$ -	0
Kamcom- video surveillance	300	\$ 300	400
Boiler Certification	150	\$ 150	150
Miscellaneous	<u>1,000</u>	\$ -	<u>1,000</u>
	9,950	\$ 12,850	9,050
<i>POLICE SERVICES</i>			
Traffic safety coordinator	32,000	\$ 33,000	33,000
computer software Cody -RMS	10,510	5,700	10,510
Copier Maintenance - Minolta EP 2030	1,200	1,200	1,200
Speed Cert. Contract	2,100	1,500	2,100
Speed Equip Cert. Contract	-	-	-
Car Wash (27 cars)	3,200	3,200	3,200
LexisNexis/Accuprint & TLO	1,200	1,200	2,000
Equip repair and Maintenance	300	100	300
MSM Service, First aid supplies	200	428	200
CPIN/LIVESCAN-Maintenance PA Chief's	6,500	7,460	6,500
Saxon-Kyocera Copier Maintenance	-	-	-
Leads On-line	2,300	1,500	2,300
APEX Overhead Door system maintenance	-	-	-
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	1,000	4,800	4,800
Cellebrite Digital Intelligence (forensic exams)	3,700	4,300	4,300
Ragnasoft Scheduling software (PlanIt)	1,885	1,885	1,900
Wiggins Document Shredding	700	715	700
Minolta copier (\$50 month)	600	600	600
Crime Watch Technologies		3,300	3,300
Minolta Lease (\$230/month)	3,120	2,450	2,450

SCHEDULE D

LEASE & CONTRACTED SERVICE EXPENSES

	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 BUDGET</u>
Miscellaneous expense	<u>3,500</u>	\$ -	<u>3,500</u>
	100,015	99,262	108,860
<i>PLANNING AND CODE ENFORCEMENT</i>			
Treeno (Software service old bldg permits)	9,900	9,900	9,900
Muni-Logic (permitting software)	5,000	4,760	5,000
CIT Technology-Wide printer scanner	711	1,422	711
Miscellaneous Expense	<u>500</u>	<u>100</u>	<u>500</u>
	16,111	\$ 16,182	16,111
<i>PUBLIC WORKS- BLDG MAINTENANCE</i>			
HVAC maintenance	17,000	\$ 17,000	17,000
Waste Management	6,000	6,500	7,500
Extermination	1,500	1,000	1,500
PA Boiler inspection	175	175	175
Carpet Cleaning	750	908	1,000
Bldg repairs (roofing, doors)	22,000	16,000	22,000
Holicong Services (security)	3,000	3,500	3,000
Carney Plumbing service	4,500	\$ 2,000	4,500
Fire alarm- farringer	600	\$ 600	600
Eastern Telephone repairs	3,200	2,000	3,200
Kennedy Fire extinguishers	900	600	900
Unifirst floor mats	350	375	400
Lighting/Electrical repairs	4,000	2,000	4,000
Video security systems	500	545	600
Fuel pump inspections and repairs	3,500	1,500	2,500
Lawn Service	8,000	\$ 8,000	8,000
Miscellaneous expense	<u>3,000</u>	<u>1,597</u>	<u>3,000</u>
	78,975	64,300	79,875
<i>PUBLIC WORKS- RECYCLING</i>			
Recycling grant processing (Hough)	12,000	9,310	12,000
Britton Grinding removal	6,500	6,500	7,000
Bucks County Hazardous Waste Recycling			<u>5,294</u>
	<u>18,500</u>	<u>15,810</u>	<u>24,294</u>
<i>PUBLIC WORKS- LEAF COLLECTION</i>			
Outside contractors and outside labor	192,040	214,000	220,000
Britton Leaf Disposal	8,000	8,000	10,000
Bus service for temporary workers	15,000	12,000	12,000
Leaf pad maintenance		-	0
George Allen portable toilets	<u>1,000</u>	<u>1,000</u>	<u>1,100</u>
	<u>216,040</u>	<u>235,000</u>	<u>243,100</u>
<i>PUBLIC WORKS- HIGHWAY MAINTENANCE</i>			
Dumping Fees (Concrete, Sweepings, Asphalt)	25,000	25,000	30,000
Tree Removal	75,000	80,000	80,000

SCHEDULE D

LEASE & CONTRACTED SERVICE EXPENSES

	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022 BUDGET</u>
Outside repairs (hydraulic, overhead lift, generator)	5,000	3,000	5,000
Safety Kleen (hazardous waste materials)	2,000	800	2,000
PA One Call	2,000	1,000	2,000
Rental equipment - emergency work	10,000	6,000	10,000
GPS Equipment agreement	6,500	6,100	6,500
Plow Drivers	14,213	10,000	14,640
Cartegraph/Bentley (Road sign software)	2,500	2,127	2,500
Road pavement markings	11,000	12,000	12,000
Root-a-drain (Storm sewer video)	6,000	2,000	6,000
Kennedy (Fire extinguisher maintenance-vehicles)	1,200	550	1,200
Witmer Public Safety (Air Quality Monitor Maint.)	1,500	750	1,500
Minicrete concrete contractor	1,200	993	1,500
Penn Valley Printing (Deer hunt signs)			500
EZ Pass			250
Praxair (welding fuel and tank rental)	1,200	1,500	1,500
Uniforms/rugs/clothing	9,500	9,500	9,975
Miscellaneous	<u>6,000</u>	<u>5,400</u>	<u>6,000</u>
	179,813	\$ 166,720	193,065
<i>PUBLIC WORKS - WINTER MAINTENANCE</i>			
Contracted Snow and Ice removal	<u>75,000</u>	<u>\$ 136,488</u>	<u>75,000</u>
<i>Finance</i>			
Shredding	500	\$ 260	500
Saxon Office Copier	400	\$ 347	400
Miscellaneous	<u>500</u>	<u>\$ 250</u>	<u>500</u>
	1,400	\$ 857	1,400
<i>SEWAGE</i>			
Contract for Flush Trucks	12,000	\$ 12,000	0
Station/Mains pumping	10,000	5,000	0
Meter Calibration	2,500	1,300	0
Holicong (Pump station monitoring)	12,000	11,000	0
Back Flow Preventer inspection	4,000	\$ 2,532	0
Tree Removal	8,000	12,000	0
BCWSA - annual fee invoicing	62,000	\$ 62,000	62,000
Private Utility enterprises	37,800	\$ 57,000	2,000
Kennedy Fire solution maintenance	750	\$ 614	750
Miscellaneous	<u>20,000</u>	<u>100,000</u>	<u>0</u>
	169,050	263,446	64,750

SCHEDULE E
2022 ROADWAY MAINTENANCE PROGRAM

<u>STREET RESURFACING</u>	<u>SECTION</u>	Miles	<u>TOTAL</u>
<u>2022 Program</u>	2022 Liquid Fuels Program	11.41	777,233
	2022 Road Loan Program		\$ 1,500,000
	2022 Rescue Plan funding (pandemic revenue shortfall reimbursement)		750,000
	2021 shared paving with Falls (Walnut, Elbow)		\$ 51,158
	2021 Budget		<u>\$ 3,078,391</u>

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		\$ 44,138
Automobile Liability	DVIT	\$ 10,000,000	\$0		\$ 23,706
Public Officials Liability	DVIT	\$ 10,000,000	\$0		\$ 45,247
Police Professional	DVIT	\$ 10,000,000	\$0		\$ 37,626
Property	DVIT	\$ 38,087,660	\$500	0.001796	\$ 93,619
Flood Zone A Values	DVIT	\$ 1,049,000	\$0	0.000658	\$ 1,326
Crime	DVIT	\$ -	\$0		\$ 2,606
Automobile Physical	DVIT	\$ -	\$500		\$ 23,085
Heart & Lung Liability	DVIT				\$ 24,447
Multi-Trust Discount	DVIT	\$ -	\$0		\$ (10,854)
RSF Credit					\$ (18,187)
Premium minus discounts					<u>\$ 266,759</u>
Deductible Placeholder					<u>\$ 5,000</u>
2022 Total Budget Amount					\$ 271,759

SCHEDULE G

WORKER'S COMPENSATION INSURANCE

<u>CLASSIFICATION</u>	<u>CLASS CODE</u>	<u>2022 PAYROLL</u>	<u>COST/ \$100 OF PAYROLL</u>	<u>%</u>	<u>ANNUAL PREMIUM</u>
Cities & Towns	980	2,261,644	5.210	38.96%	\$ 117,832
Police	985 A	4,905,119	3.660	59.35%	\$ 179,527
Firemen	985 B	27,409	10.080	0.91%	2,763
Office	953	1,164,842	0.140	0.54%	1,631
Volunteer Fire Company	951	0	0.000	0.00%	-
Volunteer Ambulance	993	1	713	0.24%	713
Gross Premium					302,466
Experience Modification Adjustment					0.809
2022 Premium					\$ 244,695
Less Multi-Trust Discount					\$ (4,898)
Less RSF Credit					(28,967)
2022 Premium					210,830

EXPERIENCE MODIFICATION HISTORY

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>		
0.854	0.810	0.788	0.801	0.800		

< 1 = Good Experience

1 = Neutral

> 1 = Poor Experience

Supplements

- Supplement # 1 2022 Recycle Yard days
- Supplement #2 2022-2024 Traffic Light Maintenance Plan
- Supplement #3 2022-2024 Trail Maintenance Plan
- Supplement #4 2022-2024 Road Paving Plan
- Supplement #5 Job Descriptions for new hires and Job classification change

Supplement #1

2022 Recommended Recycle Yard Days All days from 7 A.M. – 3 P.M.

Saturday, April 2nd

Saturday, April 23rd

Saturday, May 21st

Monday, June 13th

Monday, July 11th

Monday, August 15^h

Saturday, September 24th

Saturday, October 22nd

Supplement #2

2022-2024 Traffic Light Improvement Plan

2022

Oxford Valley and Heacock Road	\$600
Edgewood and Makefield Road	\$3,900
Yardley-Morrisville road and Edgewood/Black Rock Road	\$500
Edgewood and Heacock Road	\$16,800
Langhorne Yardley Road and Stony Hill Road	\$5,800
Lanhorne Yardley and Stony Hill Road	\$200
Langhorne Yardley and Township Line	\$2,500
Langhorne Yardley and Schuyler/ Newtown Yardley Road	\$2,700
Stony Hill and Heacock Road	\$750
Big Oak and Oxford Valley Road	\$600
Oxford Valley and Rt. 1 Southbound Ramp	\$600
Big Oak and Oxford Oaks Shopping Center	\$3,000
Stony Hill and Oxford Valley Road	\$13,000
2022 Total	\$50,950

2023

Big Oak and Pine Grove Road	\$39,000
Oxford Valley and Willow Pond/ Makefield Quarters	\$1,900
Newtown Yardley and Stony Hill Road	\$1,100
Big Oak and Stony Hill Road	\$2,600
Lindhurst and Twining Road	\$5,900
2023 Total	\$50,500

2024

Lindenhurst and Quarry Road	\$16,200
Stony Hill and Township Line Road	\$1,100
Stony Hill and Cardinal Drive	\$570
Newtown Yardley and Mirror Lake Road	\$225
Lindenhurst and Woodside Road	\$4,300
Edgewood and Oxford Valley	\$1,100
Stony Hill and Bluestone Drive	\$2,900
Yardley Newtown and Creamery Road	\$4,200
Newtown Yardley and I-295 West Ramp	\$1,300
Yardley Morrisville & Pine Grove Road	\$800
Washington Crossing and Stoopville Road	\$900
Township Complex flasher on Edgewood	\$6,400
Edgewood Village shopping Center and Heacock Road Flasher	\$1,600
Quarry Road Elementary	\$110
Edgewood Elementary	\$6,600
2024 Total	\$48,305

Supplement #3
2022-2024 Trail Maintenance Plan

2022

- | | |
|--|----------|
| 1. Mirror Lake Rd. from Yardley Langhorne to Newtown Yardley
(2,870 linear feet of trail improvement) | \$43,240 |
| 2. Dolington Road from Pownal Dr. to Woodside Road
(1,550 linear feet of trail improvement) | \$19,016 |

2022 Total **\$62,256**

2023

- | | |
|--|----------|
| 1. Edgewood Rd. from Long Acre Rd to Candice Rd.
(2,149 linear feet of trail improvement) | \$25,240 |
|--|----------|

2023 Total **\$25,240**

2024

- | | |
|--|----------|
| 1. Lindenhurst Road | |
| a. From Woodside Road to Steeple Chase
(2,560 linear feet of trail improvement) | \$26,000 |
| b. Heather Ridge to Twining Road
(813 Linear feet of trail improvement) | \$8,000 |
| 2. Dolington Road from Woodside Road to Steeplechase
(709 linear feet of trail improvement) | \$7,000 |

2024 total **\$42,680**

Supplement #4
2022 Summary of 3-Year Road Paving Plan
(Years 2022 through 2024)

2022					
Road Name	Road Length (Miles)	Roadway Area (SF)	Total Price	Housing Development	Year Last Paved
Jacob Dr	0.51	96,948	\$145,167	Makefield Brook I & II	1986
Ashborne Dr	0.15	24,630	\$39,956	Makefield Brook I & II	1986
Dorothy Dr	0.08	14,760	\$31,197	Makefield Brook I & II	1986
Brentwood Dr	0.64	129,600	\$187,085	Makefield Brook I & II	1986
Bridle Court	0.09	12,600	\$24,116	Fairfield at Farmview	1999
Wheatsheaf Road	0.31	57,600	\$92,116	Fairfield at Farmview	1999
Fairfield Rd	0.76	142,920	\$215,412	Fairfield at Farmview	1999
Horseshoe Bend Rd	0.05	6,480	\$16,067	Fairfield at Farmview	1999
Greenmeadows Rd	0.13	25,200	\$47,182	Fairfield at Farmview	1999
Creamery Rd (Quarry Road to South of Quarry Commons)	0.40	85,600	\$126,015	Collector Road	2010
Quarry Rd (Creamery to Dolington)	0.06	11,700	\$15,959	Collector Road	1979
Woodside Rd (In front of Clearview Estates)	0.19	37,080	\$52,283	Collector Road	1995
Upper Hilltop Rd	0.26	27,500	\$33,810	Longshore Estates	1995
Maplevale Drive	0.30	49,500	\$62,957	Maplevale	1990
Meadow Drive	0.15	25,500	\$31,351	Maplevale	1990
Hollow Branch Ln	0.17	36,360	\$59,852	Oxford Glen/Yardley Oaks	1982
Greenview Rd	0.21	43,560	\$70,279	Oxford Glen/Yardley Oaks	1982
Overlook Rd	0.18	38,520	\$63,033	Oxford Glen/Yardley Oaks	1979
Lenape Ln	0.20	40,320	\$52,196	Yardley Meadows	1979
Brock Creek Entry	0.04	7,200	\$21,902	Yardley Meadows	1979
Brock Creek Dr	0.33	61,920	\$86,852	Yardley Meadows	1979
Cinnabar Ln (dead end to #292)	0.16	31,680	\$53,574	Stony Hill Homes	1977
Crystal Ct	0.06	12,600	\$22,016	Stony Hill Homes	1977
N & S Fieldstone Ct	0.12	24,505	\$18,262	Stony Hill Homes	1977
Marble Ct	0.07	17,288	\$10,418	Stony Hill Homes	1977
Bluestone Drive (Stony Hill to Scarlet Oak)	0.47	94,140	\$137,514	Stony Hill Homes	1999
Oak View Dr	0.21	46,800	\$78,788	Big Oak Bend	1986
Tall Meadow Ln	0.21	45,540	\$73,764	Big Oak Bend	1986
Wild Orchid Ct +	0.04	7,560	\$15,820	Big Oak Bend	1986
Beechdrop Ct	0.05	10,800	\$20,853	Big Oak Bend	1986
Violetwood Ct	0.05	10,800	\$20,328	Big Oak Bend	1986
Pepperbush Ct	0.05	10,800	\$20,853	Big Oak Bend	1986
Sweetbell Ct	0.05	10,800	\$20,328	Big Oak Bend	1986
Apple Blossom Dr	0.21	45,000	\$73,100	Big Oak Bend	1986
Willow Pond Drive	0.46	86,820	\$126,765	Tanglewood	1986
Rowantree Circle	0.09	18,000	\$30,755	Tanglewood	1986
Applewood Circle	0.11	20,400	\$33,706	Tanglewood	1986
Bud Ln	0.15	30,600	\$45,721	Tanglewood	1986
Wildflower Cir	0.16	24,000	\$41,657	Tanglewood	1986
Cricket Ct +	0.05	6,480	\$15,017	Tanglewood	1986
Hummingbird Ct +	0.04	4,800	\$6,951	Tanglewood	1986
Butterfly Ct +	0.05	6,000	\$8,427	Tanglewood	1986
Lakeview Dr	0.10	23,800	\$33,311	Tanglewood	1986

2022 (Continued)

Road Name	Road Length (Miles)	Roadway Area (SF)	Total Price	Housing Development	Year Last Paved
Highview Ln	0.23	36,750	\$47,282	Highview Estates	1985
Scammell Dr	0.26	24,750	\$30,429	Highview Estates	1985
Winder Dr	0.09	19,080	\$32,608	Afton Crest	2002
Drew Dr	0.39	72,720	\$113,330	Buck Creek Estates III	1984
Lance Ln	0.07	15,120	\$19,639	Buck Creek Estates III	1984
Schultz Ln	0.09	16,380	\$21,188	Buck Creek Estates III	1984
Lehigh Dr (Afton Ave to University Dr)	0.04	7,500	\$13,917	Sandy Run	1987
Lehigh Dr (Afton Ave to Dickinson Dr)	0.21	33,900	\$59,828	Sandy Run	1987
Quincy Dr (Dickinson Dr to Schuyler Dr)	0.04	7,920	\$18,024	Sandy Run	1987
Dickinson Dr (Quincy Dr to Sandy Run Rd)	0.29	48,000	\$82,788	Sandy Run	1987
Temple Dr	0.22	36,300	\$61,729	Sandy Run	1987
Drexel Dr	0.10	15,300	\$31,860	Sandy Run	1987
Dickinson Dr (Quincy Dr to Dickinson Dr Loop)	0.35	55,050	\$83,881	Sandy Run	1987
E Ferry Rd (River to Canal)	0.12	19,500	\$28,020	Collector Road	1999
	10.67		\$3,027,233		
Included in the paving program and paved by LMT PWD	0.27				
Paved in coordination with Falls Twp 50/50					
Elbow Lane	0.32				
Walnut Lane	0.42				
Total Mileage in 2022 Paving Program	11.41				

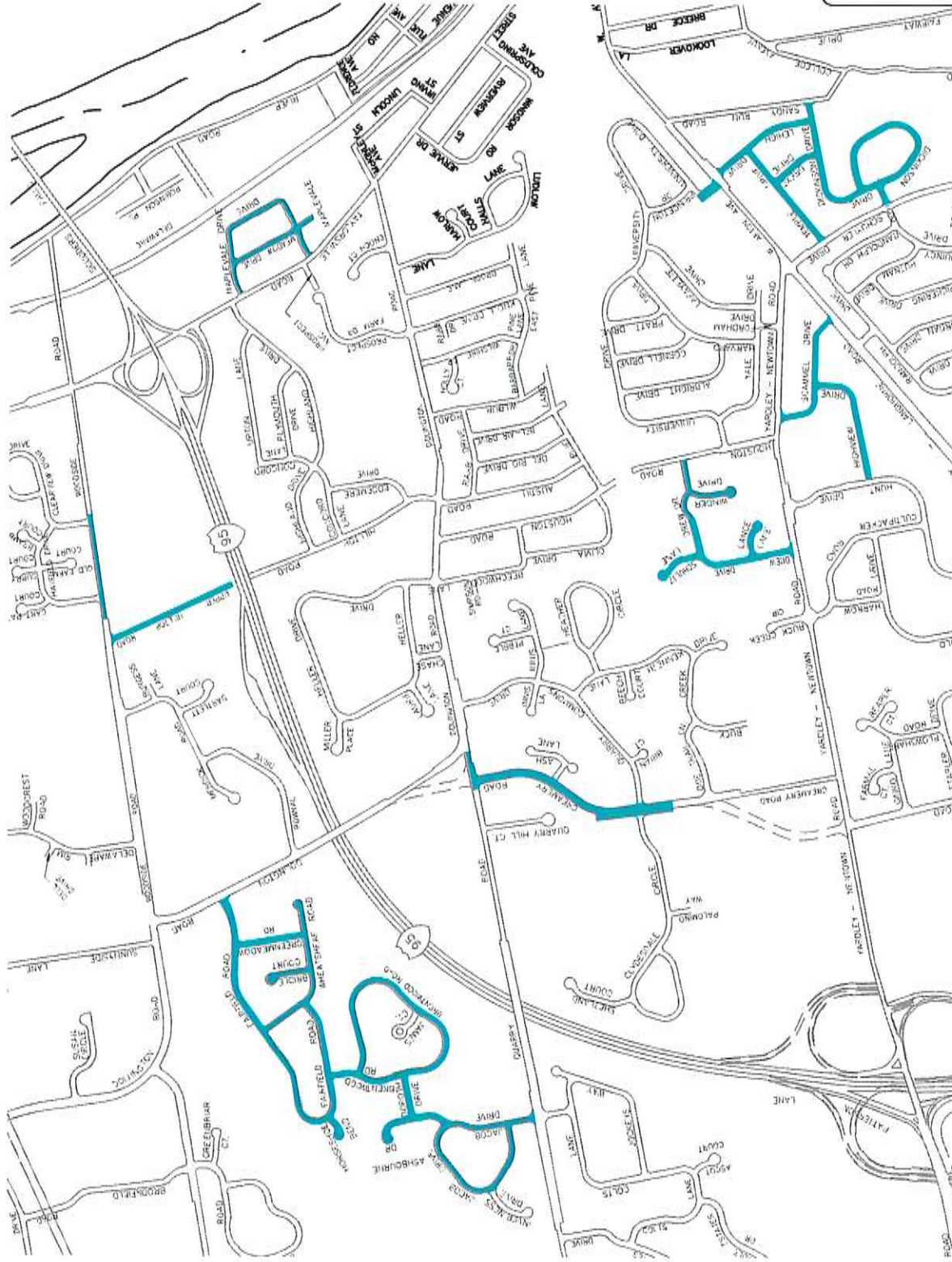
2023

Road Name	Road Length (Miles)	Roadway Area (SF)	Total Price	Housing Development	Year Last Paved
Clark Dr	0.38	78,850	\$112,750	Yardley Hunt	1986
Bennington Rd	0.04	7,980	\$27,404	Yardley Hunt	1986
Patriot Dr	0.09	18,000	\$40,890	Yardley Hunt	1983
Colony Way	0.16	32,040	\$50,668	Yardley Hunt	1983
Henry Dr	0.18	35,280	\$55,402	Yardley Hunt	1983
Wellington Dr (E and W)	0.74	99,320	\$176,341	Yardley Run	1986
Fountain Dr	0.42	57,980	\$96,218	Yardley Run	1986
N Bradford Rd	0.18	24,700	\$47,744	Yardley Run	1983
Wyngate Dr	0.09	13,780	\$26,545	Yardley Run	1983
Heather Cir	0.38	72,000	\$111,009	Quarry Commons	1978
	2.66		\$744,972		

2024

Road Name	Road Length (Miles)	Roadway Area (SF)	Total Price	Housing Development	Year Last Paved
Quarry Commons Dr	0.49	95760	\$161,323	Quarry Commons	1978
Beech Ct	0.06	13320	\$19,791	Quarry Commons	1978
Innis Ln	0.23	48240	\$71,175	Quarry Commons	1978
Pebble Ct	0.08	19080	\$35,335	Quarry Commons	1978
Kenneth Ln	0.12	23220	\$39,789	Quarry Commons	1978
Brian Ct +	0.03	8100	\$18,137	Quarry Commons	1978
Central Ave	0.2	18240	\$24,724	Makefield Manor	2000
Ramsey Rd	0.66	124740	\$192,604	Queens Grant	1996
Weber Dr	0.63	109440	\$176,287	Queens Grant	1996
	2.50		\$739,165		

2022 ROAD PAVING MAP





**REMINGTON
& VERNICK
ENGINEERS**

922 FAYETTE STREET
 CONSHOHOCKEN, PA 19428
 (610) 940-1050, FAX (610) 940-1161
 WEB SITE ADDRESS : WWW.RVE.COM
 -ENGINEERING EXCELLENCE-

2022 ROAD PAVING MAP





REMINGTON & VERNICK ENGINEERS

922 FAYETTE STREET
 CONSHOHOCKEN, PA 19428
 (610) 940-1050. FAX (610) 940-1161
 WEB SITE ADDRESS : WWW.RVE.COM
 —ENGINEERING EXCELLENCE—

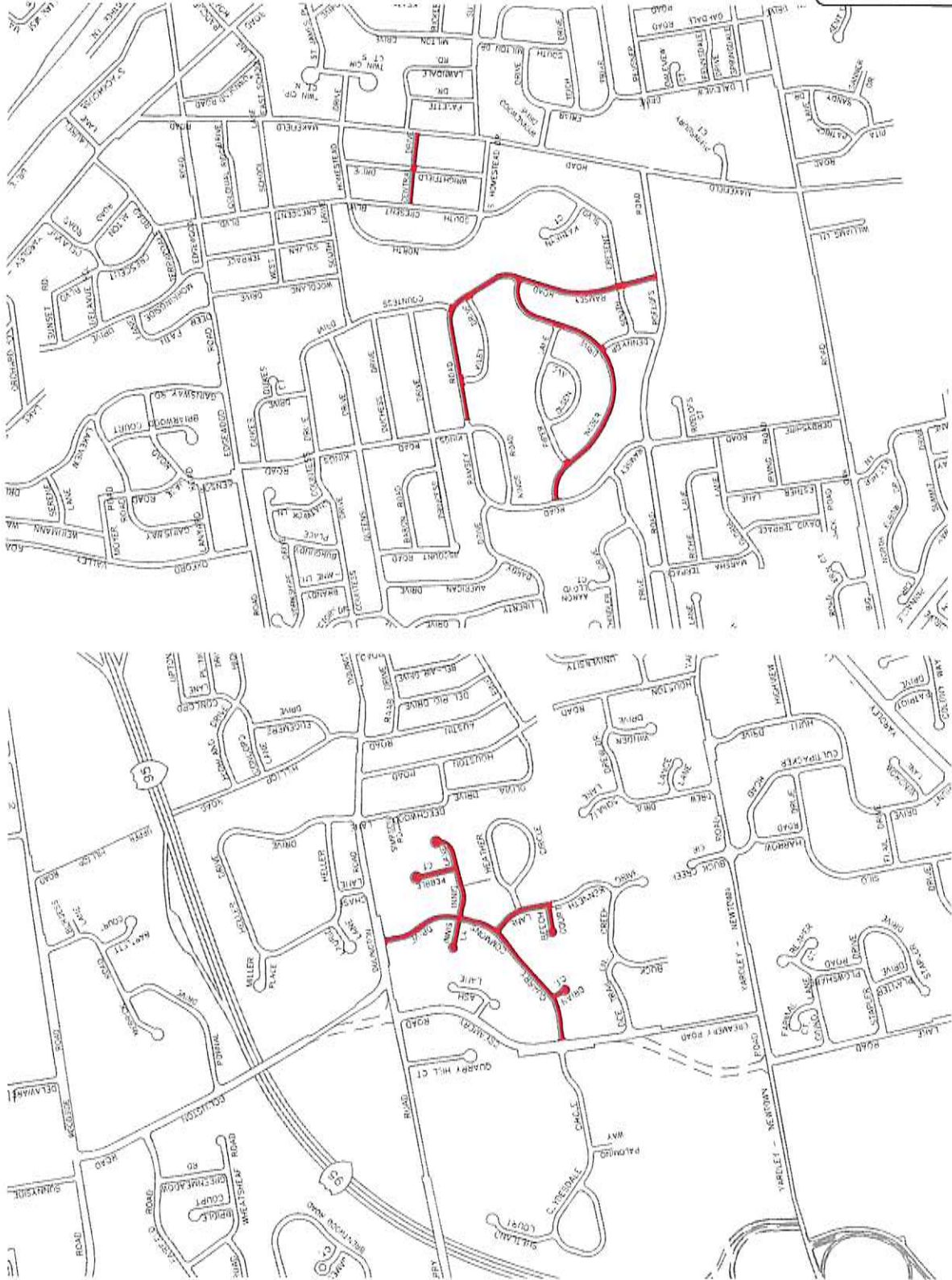
OK

2023 ROAD PAVING MAP



RVE 1991
REMINGTON & VERNICK ENGINEERS
922 FAYETTE STREET
CONSHOHOCKEN, PA. 19428
(610) 940-1050. FAX (610) 940-1161
WEB SITE ADDRESS: WWW.RVE.COM
-ENGINEERING EXCELLENCE-

2024 ROAD PAVING MAP

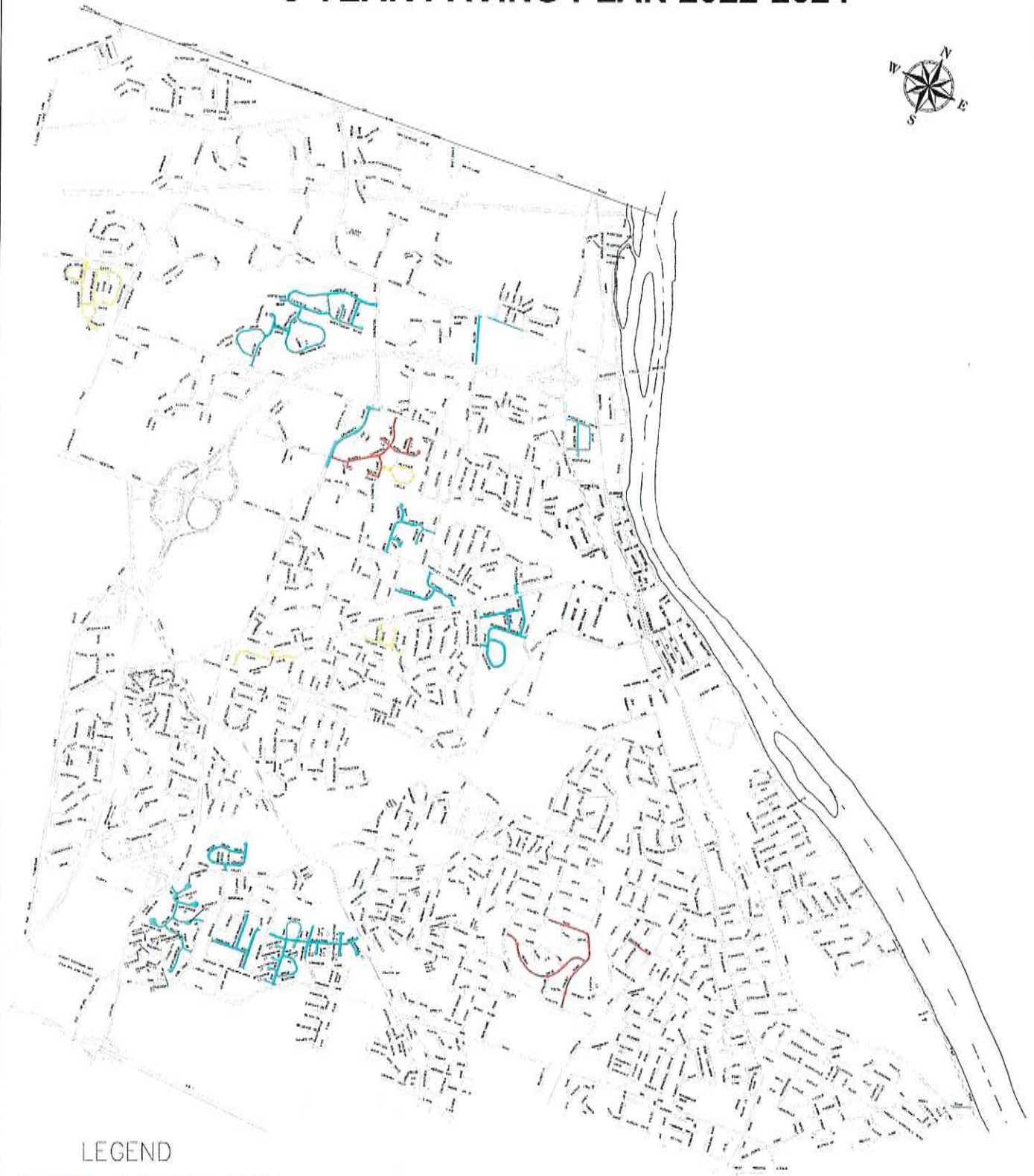







**REMINGTON
& VERNICK
ENGINEERS**

922 FAYETTE STREET
CONSHOHOCKEN, PA 19428
(610) 940-1050. FAX (610) 940-1161
WEB SITE ADDRESS: WWW.RVE.COM
-ENGINEERING EXCELLENCE-

3-YEAR PAVING PLAN 2022-2024



LEGEND

-  2022 ROAD PROGRAM
-  2023 ROAD PROGRAM
-  2024 ROAD PROGRAM

ROAD PROGRAM
EXHIBIT MAP
LOWER MAKEFIELD TOWNSHIP
BUCKS COUNTY, PENNSYLVANIA

RVE
1901
REMINGTON
& VERNICK
ENGINEERS
922 FAVERIE STREET
CONSHOHOCKEN, PA 19383
(610) 940-1950, FAX (610) 940-1161
WEB SITE ADDRESS: WWW.RVE.COM
"ENGINEERING EXCELLENCE"

Supplement #5

Job Descriptions for new hires and job classification changes

Fire Services Director

Community Development Director

Planner

Building Code Official

Pool Manager

Recreation Administrative Assistant

LOWER MAKEFIELD TOWNSHIP

JOB TITLE: Community Development Director **October 2021**

DEPARTMENT: Community Development

SUPERVISOR: Township Manager

POSITION SUMMARY:

Responsible for the overall supervision and administration of all phases of community development, including development of land use policies & regulations, and enforcement of the Township's Zoning Ordinances & Regulations, Subdivision & Land Development Ordinances and the Township Building Codes. This position requires considerable knowledge in all phases of planning, zoning, construction, building & code enforcement to provide expert professional assistance to Township management staff and the public.

The Community Development Director supervises and directs the work of the Department staff and consultants, which includes a Building Code Official/Code Enforcement Officer, Planner, Building Permit Administrator, Zoning Administrator, Building Code inspectors, and consulting engineers.

SPECIFIC DUTIES:

Community Development

- Responsible for the processing of all community development applications; including Building, Zoning, Subdivision & Land Development, Conditional Use, Special Exception, Variance, and Validity Challenges filed in the Township. This encompasses review of applications, preparation of meeting schedules, agendas & packets, attendance & testimony at required meetings, and monitoring compliance with UCC & MPC regulatory timeframes.
- Develop strategies to promote economic and community development or efficient land use consistent with community goals and the Comprehensive Master Plan.
- Evaluate adequacy of community facilities in meeting current and projected needs.
- Recommends priorities, schedules, and funding sources to implement public improvements plan, monitors bidding process, and verifies contract expenditures and compliance.
- Work with Township staff and consultants in regional program areas relating to community development, natural/environmental resources planning, transportation planning, hazard mitigation, and floodplain management.
- Responsible for ensuring ordinance compliance for all floodplain management activities; including provide information & public education, review of floodplain permit applications, development proposals, Elevation Certificates and Substantial Improvement & Substantial Damage assessments, inspect permitted floodplain development, prepare DCED annual report and Community Rating System reports.
- Oversee all construction activities working closely with the Township Engineer, Solicitor, Planner and Building Code Official to ensure compliance with all development standards.

- Oversee the activities of the Planning Commission which serves as an advisory board to the Board of Supervisors in matters of land planning, subdivision, and land development activities.
- Oversee the activities of the Zoning Hearing Board which renders decisions on cases of appeals, variances, and special exceptions from zoning regulations; including testimony on compliance with the requirements & standards of the Zoning Ordinance, when required.
- Oversee the activities of the Historical Architectural Review Board which reviews proposals and issues recommendations of appropriateness to the Board of Supervisors regarding material changes to properties within the Edgewood Village Historic District.
- Assist Township advisory boards and commissions in their advisory duties to the Board of Supervisors.
- Provide code interpretations and participate in meetings with citizens, property owners, engineers, architects, attorneys & developers to explain applicable codes, requirements, processes and procedures.
- Oversee the activities of the Building Code Official; including assist in the conduct of field investigations of potential violations, issue warnings, and testify at court hearings, if necessary.

Other Duties

- Responsible for the completion of any submitted Record/Information/Right to Know Requests as assigned by the Township Manager, including coordination with Township staff and Solicitor when necessary.
- Responsible for the implementation of any new programs, policies and/or procedures as it relates to the Community Development Department.
- Responsible for analysis of Department revenue vs. expenditures, forecasting & tracking of developer fee payments, review of consultant invoices and preparation of yearly Department budget. Recommend yearly adjustments to fee schedules as needed.
- Establish and maintain cooperative and collaborative relationships with municipal officials, other governmental agencies, citizen organizations, and members of the public.
- Interact with Township committees, citizens, and businesses involved with community development related issues
- Assist Township Manager and other staff with special projects as needed.

QUALIFICATIONS:

Bachelor's degree or equivalent in planning or related fields or professional certification as a planner

ASFPM Certified Floodplain Manager CFM® or the ability to obtain

Thorough knowledge of the MPC including municipal planning and zoning principles & procedures

Ability to read and understand development plans to ensure compliance with Township codes

Ten or more years of experience in planning and zoning

Must possess a valid driver's license and reliable transportation

Must be available to attend evening meetings as required

Ability to manage staff and supervise the work of others

Strong Knowledge of Microsoft Office software

Considerable ability to communicate clearly and concisely, both orally and in writing

Considerable ability to establish and maintain effective working relationships with supervisors, coworkers, residents, contractors, external agencies and the general public

LOWER MAKEFIELD TOWNSHIP

JOB TITLE: Planner **October 2021**
DEPARTMENT: Community Development
SUPERVISOR: Community Development Director

POSITION SUMMARY:

Responsible for the day to day administration of all planning and zoning activities, including enforcement of the Township's Subdivision & Land Development (SALDO) and Zoning Ordinances & Regulations. This position requires that the employee have considerable knowledge in all phases of planning and zoning to provide expert professional assistance to Township management staff.

SPECIFIC DUTIES:

Planning & Zoning

- Administer the activities of the Planning Commission; including review of applications, meeting coordination & attendance, coordination of reviews by Township committees & engineering consultants, preparation of meeting agendas and packets, attendance at meetings and preparation of the annual report of activities.
- Administer all appeals to the Zoning Hearing Board; including hearing attendance and testimony on compliance with the requirements & standards of the Zoning Ordinance, when required.
- Assist with the preparation of updates and maintenance of the Comprehensive Master Plan and land development regulations.
- Compile and review pertinent land use, demographic, social, economic or other planning-related data to determine existing conditions and future trends. Presents reports and other findings to Township staff, Township advisory committees and the Board of Supervisors.
- Provide general community planning assistance including but not limited to land use and fiscal analysis/impact reports or studies.
- Assist with the preparation of updates to SALDO and Zoning ordinances and regulations relating to development controls.
- Provide code interpretations and participate in meetings with citizens, property owners, engineers, architects, attorneys & developers to explain applicable codes, requirements, processes and procedures.
- Responsible for planning review for subdivision & land development sketch plans and proposals.
- Responsible for the review of building and permit applications for Zoning code compliance. Assure that the proper documentation is submitted for review and notify applicants when a variance or other approval is necessary.
- Administer construction development, financial security & stormwater O&M agreements; including coordination of release of financial security and dedication of public improvements.

Other Duties

- Assist with ensuring ordinance compliance for all floodplain management activities. Work in coordination with the Community Development Director and the Building Code Official to develop and record activities that are required to maintain the Township's Community Rating System status.
- Oversee the maintenance of all file records, including scanning and document management, related to Department activities.
- Responsible for the completion of any submitted Record/Information/Right to Know Requests as assigned by the Township Manager, including coordination with Township staff and Solicitor when necessary.
- Interact with Township committees, citizens, and businesses involved with planning and zoning related issues.
- Assist with the identification and coordination of grant applications as required.
- Assist the Community Development Director and Township Manager with special projects as needed.

QUALIFICATIONS:

Bachelor's degree or equivalent in Planning or related fields or professional certification as a planner

ASFPM Certified Floodplain Manager CFM® or the ability to obtain

Thorough knowledge of the MPC including municipal planning and zoning principles & procedures

Ability to read and understand development plans to ensure compliance with Township codes

Five or more years of experience in planning and zoning

Must possess a valid driver's license and reliable transportation

Must be available to attend evening meetings as required

Strong Knowledge of Microsoft Office & familiarity with GIS software

Considerable ability to communicate clearly and concisely, both orally and in writing

Considerable ability to establish and maintain effective working relationships with supervisors, coworkers, residents, contractors, external agencies and the general public

LOWER MAKEFIELD TOWNSHIP

JOB TITLE: Building Code Official **October 2021**
DEPARTMENT: Community Development
SUPERVISOR: Community Development Director

POSITION SUMMARY:

Responsible for the day to day enforcement of the Township's Building, General Legislative, Property Maintenance, and Zoning Codes, as required. This includes Uniform Construction Code (UCC), Property Maintenance Code, Historical Architectural Review Board (HARB); Zoning Code and other related code enforcement tasks as required by management. This position requires that the employee have considerable knowledge in all phases of building codes and enforcement.

SPECIFIC DUTIES:

Code Enforcement

- Responsible for the management, supervision and administration of all building code enforcement activities. Duties include, but are not limited to: management of building code enforcement activities; supervision of building inspectors or plan examiners; authorizing issuance of certificates of occupancy; issuance of building permits, violation notices and orders to vacate; and the initiation of prosecutions.
- Oversee and perform plan review of construction documents, inspect construction or administer and enforce codes and regulations.
- Administer all activities of the Uniform Construction Code (UCC) Appeals Board which renders decisions on appeals relating to provisions of the Pennsylvania Uniform Construction Code.
- Responsible for the investigation and response to constituent complaints; including review of available records, visit and inspect properties and structures, document any violations, communicate with property owners to remedy issues, prepare violation notices for non-compliance, issue citations with appropriate jurisdiction, and testify at court hearings, if necessary.
- Oversee the administration of the Short-Term Lodging Facilities ordinance; including process permits, conduct inspections, and resolve issues or complaints.
- Oversee the administration of the Blighted and Vacant Property ordinance; including process registrations, visit abandoned or neglected properties, coordinate with responsible parties for maintenance, and resolve issues or complaints.
- Administer all applications that require review by the Historical Architectural Review Board (HARB); including preparation of meeting agenda, attend HARB meetings in the capacity of the Building Inspector, forward HARB recommendations to the Board of Supervisors for action, and forward decision to applicants.
- Responsible for removal of non-permitted signs in the Township, when observed.
- Post properties as necessary for Zoning Hearing Board and Conditional Use Hearings.

Other Duties

- Responsible for the completion of any submitted Record/Information/Right to Know Requests as assigned by the Department Director, including coordination with Township staff and Solicitor when necessary.
- Assist with scanning and document management, and review of consultant invoices.
- Assist with implementation of any new programs, policies and/or procedures as it relates to the Planning, Zoning and Building Department.
- Responsible for maintenance of the Township's status as a Certified Local Government, including administration of the Historical Architectural Review Board program and preparation of annual reports.
- Assist with the review of building and zoning permit applications for zoning and floodplain management compliance; including review of property restrictions, impervious surface and stormwater management calculations.

QUALIFICATIONS:

UCC Building Code Official Certification from the Pennsylvania Department of Labor and Industry

UCC Building Inspector Certification, or be able to obtain within six months

ASFPM Certified Floodplain Manager CFM® or the ability to obtain

Thorough knowledge of PA Uniform Construction Code and related subcodes

Thorough knowledge of code enforcement principles and procedures

Five or more years of experience in code enforcement

Must possess a valid driver's license

Ability to manage staff and supervise the work of others

Strong Knowledge of Microsoft Office Software

Considerable ability to communicate clearly and concisely, both orally and in writing

Considerable ability to establish and maintain effective working relationships with supervisors, coworkers, residents, contractors, external agencies and the general public

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individual with disabilities to perform the essential functions.

- Uses fingers/hands/arms frequently.
- Lifts, carries and pushes up to 40 pounds.
- Occasional crawling, kneeling, bending and climbing, including stairs and ladders, exposure to marked changes in temperature and humidity, exposure to dust, loose soil, uneven terrain, sloped surfaces, fumes, gases, and noise. Walking and standing on various surfaces, including rough terrain, or slopes as necessary.
- Ability to reach over shoulders.
- Good eye sight and depth perception.
- Ability to hear.
- Frequent sitting, as required.
- Moves about in close quarters and areas.

LOWER MAKEFIELD TOWNSHIP

JOB TITLE: Pool Manager

DEPARTMENT: Parks and Recreation

SUPERVISOR: Director of Parks and Recreation

POSITION SUMMARY:

Manages all aspects of the pool to include events and programs, employee management, ordering supplies and registrations. Primary responsibilities include receiving, verifying and processing pool membership applications. Preparing pool membership marketing materials for up-coming season. Responsible for processing reports and pool deposits. Updating and maintaining the content of the Township website and cable channel. Hiring and Training all pool personnel and ensuring their certifications are in good standing. In summer months serve as onsite pool manager. Ability to assist in all departments as needed. This position is full time and will require irregular hours.

ESSENTIAL FUNCTIONS:

- Responsible for organizing, planning and implementation of all events and programs for the pool.
- Manages pool administration, pool maintenance staff and interns.
- Process new and returning pool memberships which includes verifying all membership information, data entry, processing pool passes, processing reports, preparing deposits for bank.
- Prepare pool membership marketing materials for the up-coming season; including 2 mailings per year and forwarding materials to off-site printer.
- Written and verbal communications associated with pool membership
- Process employment paperwork for pool staff, which includes processing time cards and providing the finance department with payroll information.
- Maintain and operate pool equipment; including cameras and coordination of computer set-up at pool complex.
- First line of communication for residents in reference pool and a variety of other information.
- Provides clerical support for program registration, point of sale, pavilion rentals and membership registration. In addition, this person will be accountable for order and purchasing.
- Conducts and attends a variety of trainings, staff meetings and community recreation meetings as needed.
- Maintains an open line of communication between staff and leadership.

- In the off season assists Parks and Recreation Manager with winter programming and administrative function.
- Acts as backup for time cards in the Directors absence.
- Assists when needed for larger events and programs.
- Performs related duties as required.
- Maintain and update the content on the Township website using WordPress.
- Maintain and update the content on the Township cable channel.
- Work on special projects as assigned.
- Answer and route incoming phone calls; assist callers.

QUALIFICATIONS:

- Minimum Bachelor's Degree
- Proficient in Microsoft Word, Excel and Outlook.
- Proficient in WordPress, and Capturepoint, or the ability to master these programs within 6 months of hire.
- Knowledge of HTML.
- Excellent customer service and communication skills.
- Work independently with minimal supervision.
- Ability to multi-task and prioritize.
- Ability to work an irregular schedule to accommodate pool membership signups and special events and programs. Ability to work overtime when necessary.

Lower Makefield Township

Job Title: Administrative Assistant

Department: Parks and Recreation

Supervisor: Director of Parks and Recreation

Position Summary:

This is the face of the Parks and Recreation Department. Responsibilities include answering phones, making reservation and using our software to make basic sales. In the heavy season this person will work alongside the membership coordinator to process pool and dog park registrations. This person will be responsible for up to date on all the ongoing of the Department in order to answer resident and user questions.

Specific Duties:

- Answers department main phone line.
- Prepare deposits and check requests.
- Assist with verbal and written communications.
- Organize, file and check all supporting documentation regarding membership.
- Manages calendars and makes reservations for pavilions and facilities.
- Maintains records and files.
- Maintains supplies inventory by checking stock to determine inventory level; anticipating needed supplies; placing and expediting orders for supplies; verifying receipt of supplies.
- Support the membership coordinator by processing pool memberships through our capture point registration system and assists with filing.
- Contributes to team effort by accomplishing related results as needed.
- Other duties as assigned.

Qualifications:

- 2 Years' experience in an administrative or customer services position.
- Strong computer skills. Proficient in Microsoft Excel, Word and PowerPoint, Capture Point.
- Ability to communicate clearly and concisely, both orally and in writing
- Strong organizational skills with attention to detail
- Ability to work with others as well as independently
- Primary duties will be conducted during the business day but a good candidate will be willing to work weekends, evenings or holidays when needed.
- Dependable and Reliable

JOB TITLE: Fire Service Director

SUPERVISOR: Township Manager

POSITION SUMMARY

This position involves administrative, professional and technical work in the direction of the fire protection provided to the residents and businesses of Lower Makefield Township. The township's fire functions are performed by an independent fire company that the township provides funding to assist with operating costs. This fire company is 100% volunteer and responds out of two fire stations.

This position is responsible to work with the township's code enforcement office in administering the Fire Code; identification and recommendation of efficiencies through mutual aid and regionalization; coordination of fire prevention programs; assist the volunteer fire company with administrative and regulatory actions; and serve as the principle liaison between the volunteer fire company and township personnel and officials.

As a direct report to the township manager, the incumbent serves as a champion for the delivery of fire protection services; stays abreast of various trends within the fire profession; and works independently in supervising technical operations.

ESSENTIAL DUTIES & RESPONSIBILITIES

The list below is a representative sample of the work appropriate to this position and does not include all of the duties that may be assigned to this position. The incumbent may perform a combination of some or all of the following duties:

- Managing the enforcement of fire ordinances, laws and codes.
- Oversee and reviews the annual fire inspection program, interpret codes and mitigate solutions for Fire Prevention and Suppression personnel, and building/business owners.
- Develop, implement and conduct procedural methods and practices for reviewing plans, conducting inspections and investigating fire loss incidents.
- Conduct field inspections of construction projects and inspect buildings and facilities as necessary. Evaluate and enforce existing fire safety conditions and Federal, State and local codes applicable to fire safety.
- Meet with and assist architects, engineers, contractors and others involved in development and construction activities where fire codes, ordinances or standards may affect such activities.
- Conduct and oversee emergency scene and fire investigations, determine cause and origin, and coordinate activities with law enforcement.

- Maintain complete and permanent records of all Fire Prevention activities including: inspections made, conditions corrected, citizen complaints, special hazards, the cause of fires occurring within the township, the owner and occupant of the property involved, and loss of such property and other information considered necessary.
- Attend regional and state meetings of related agencies, and other relevant meetings/conferences to maintain current knowledge of regional affairs, with impact to Fire Prevention activities. Stay current with code interpretations, fire investigation and public education programs/techniques.
- Responds to incidents and performs the tasks as needed with the volunteer fire company.
- Assists in the maintenance and testing of all fire and rescue apparatus, equipment, radios, Mobile Data Terminals (MDT's) and facilities.
- Ensures compliance with annual regulatory requirements on personal protective equipment (PPE) maintenance and testing as well as medical testing requirements.
- Assists the volunteer fire company with data collection and submission of all NFIRS requirements.
- Reports to and remains at work during major emergencies and/or disasters.
- Operates standard office equipment including a personal computer utilizing a variety of software applications.
- Contributes to an environment which is focused on producing excellent customer service. Promotes a professional and courteous behavior with a participatory approach to problem resolution that promotes a positive experience for internal and external customers.
- Works directly with the Emergency Management Coordinator regarding long-term planning and safety issues associated with weather, fire and other matters of public safety.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of:

- Principles, methods and practices of modern fire prevention management, fire suppression activities and investigation techniques.
- Pertinent Federal, State, and local laws, codes, and regulations.
- Strong understanding of Emergency Management.
- Expert knowledge of fire behavior, chemistry of fire, and fire dynamics.
- Knowledge of building design, construction loading and reaction to fire and collapse potential.
- Understands fire protection and detection system design, operations, and maintenance requirements.
- Operation and maintenance of the various types of apparatus and equipment used in the Fire Service.
- Safety and risk management.
- Community risk reduction.

- Strong knowledge of the Incident Command System.

Skills in:

- Providing leadership.
- Delegating authority and responsibility.
- Planning, organizing, directing, and coordinating the needs of the fire service.
- Basic computer skills including data management systems and specific, customized software applications.
- Effective time management skills.

Ability to:

- Maintain an adequate level of physical fitness to perform the essential functions of the job.
- Maintain composure, think clearly, and interpret orders and directions under emergency situations and during daily operations.
- Speak to audiences on fire related issues and to effectively work with the media.
- Exercise independent judgment, multi-task and deal with frequent interruptions.
- Handle high levels of stress in emergency situations.
- Effective verbal and written communications, including the ability to read, write, speak, and understand the English language at a level adequate to perform the job.
- Deal constructively with conflict and develop consensus.

REQUIRED & PREFERRED OCCUPATIONAL QUALIFICATIONS:

Required:

- Minimum of 15 years of progressive experience in the fire service with a minimum of five years in a supervisory position.
- Must pass a criminal background check.
- Valid Drivers License with a safe driving record.
- Bachelor's Degree in Fire Science, Fire Management, Public Administration or related field from an accredited university. Equivalent combinations of education and experience may be substituted for education on a year-to-year basis.
- International Code Council or IFSAC/ProBoard Fire Inspector I & II certifications.
- State or IFSAC/ProBoard Firefighter 1 & 2 Certification.
- State or IFSAC/ProBoard Fire Officer 1 & 2 Certification.
- State or IFSAC/ProBoard Fire Investigator Certification.
- NAFI or IAAI Fire Investigator certification.
- National Fire Academy NIMS 100, 200, 300, 400, 700 & 800.

Preferred:

- Masters- Degree in Fire Science, Management or a related field.
- National Fire Academy Executive Fire Officer Program (EFO) Graduate or enrolled with a specific completion date.
- State or IFSAC/ProBoard Fire Officer 3 & 4 Certification.

WORK ENVIRONMENT/PHYSICAL REQUIREMENTS:

- This position requires work in a variety of locations and conditions, including office areas, in and around a wide variety of automotive, mechanical, chemical and medical equipment or supplies, and emergency scenes of every type.
- A portion of this position will involve sedentary, administrative work in an office environment; however, in emergency situations, the incumbent may be required to supervise fire ground activities at an emergency incident and/or perform firefighter duties.
- Strenuous physical activity under extreme adverse conditions will be required periodically.
- This position requires training in and use of safety equipment necessary for the working environment, including without limitation, self-contained breathing apparatus (SCBA) and other personal protective equipment (PPE).
- This position requires standing, running, walking, sitting, kneeling, twisting, stopping, bending, lifting, squatting, pushing, pulling, crawling, jumping, sliding, climbing, pinching, gripping, digging, spraying, reaching over head, reaching away from body, and repetitive motion.
- Will be required to work in all weather conditions and in extreme temperatures below 10 degrees Fahrenheit and in excess of 100 degrees Fahrenheit.
- Work may be performed under dangerous, hazardous and adverse conditions, including but not limited to, weakened structures, slippery and uneven surfaces, proximity to moving mechanical equipment, burning structures, broken glass or other materials, electrical currents, high places, and confined spaces.
- Work may result in exposure to contaminated environments, including but not limited to, hazardous materials, smoke, gases, chemicals, fumes, odors, mists and dusts, which may require use of personal protection equipment (PPE).
- Work may result in exposure to infectious diseases or illnesses, such as Hepatitis A, B, or C, HIV, tuberculosis, small pox, etc.
- Work may result in exposure to high noise levels requiring the wearing of hearing protection.
- This position demands frequent use of sensory activities such as talking, seeing, hearing, smelling, feeling (identifying objects by touch), depth perception and color vision.
- This position will involve periods of high physical, mental and/or emotional stress.