



# **LOWER MAKEFIELD TOWNSHIP**

## **2024 BUDGET**

*Adopted December 20, 2023*



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**LOWER MAKEFIELD TOWNSHIP  
GENERAL FUND  
2024 BUDGET SUMMARY**

DEPARTMENT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/23	2023 PROJECTED	2024 BUDGET
<b>BEGINNING FUND BALANCE</b>	1,828,066	1,552,234	1,532,564	4,768,877	5,725,643	5,725,643	3,931,896
<b><u>REVENUES</u></b>							
301 REAL ESTATE TAXES	7,702,564	7,783,068	7,801,872	7,941,685	7,763,404	7,912,148	8,038,640
310 LOCAL ACT 511 TAXES	1,725,355	2,033,307	2,511,172	1,903,000	1,910,593	1,958,200	1,961,200
321 LICENSES AND PERMITS	746,271	740,099	744,208	717,900	449,867	748,200	746,450
322 PERMITS/NON-BUS. LIC	10,778	50,926	30,209	28,000	76,950	78,000	45,000
331 FINES AND FORFEITS	67,779	53,756	56,962	46,300	54,450	55,400	52,250
341 INTEREST EARNINGS	34,246	29,216	22,867	36,000	126,775	142,074	80,000
342 RENTS AND ROYALTIES	338,101	339,896	320,009	314,200	205,148	318,200	300,655
351 FEDERAL GRANTS	5,193	0	0	42,000	4,172	22,700	22,200
354 STATE GRANTS	111,703	163,291	151,561	135,227	127,947	203,667	164,189
355 STATE SHARED REVENUES	539,727	541,218	583,157	582,550	700,978	700,979	634,317
361 CHARGES FOR SERVICES	1,232,708	1,114,740	1,559,420	1,158,350	977,880	1,164,381	1,200,409
380 MISCELLANEOUS REVENUES	41,664	264,865	1,012,707	131,000	308,317	355,923	229,870
383 LEAF ASSESSMENTS	643,965	645,078	640,346	643,500	647,207	648,180	874,733
391 SALE OF FIXED ASSETS	0	0	3,000,000	0	12,000	12,000	30,000
392 INTERFUND OPERATING TRANSFERS	300,000	402,500	2,023,588	655,000	0	655,000	2,017,515
395 REBATE FROM PRIOR YEAR	110,153	119,945	49,944	85,000	25,522	25,332	37,000
<b>TOTAL REVENUES</b>	13,610,208	14,281,906	20,508,022	14,419,712	13,391,210	15,000,384	16,434,428
<b><u>EXPENDITURES</u></b>							
400 CENTRAL GOVERNMENT	831,611	1,003,834	1,147,661	860,023	923,281	1,139,135	1,108,024
401 GENERAL EXPENDITURES	2,686,130	2,625,836	2,765,180	3,211,587	2,482,202	3,020,142	2,656,582
402 FINANCE	280,211	286,588	293,987	272,945	219,223	265,267	437,423
403 TAX COLLECTION	34,017	33,967	42,407	39,716	35,540	40,716	44,966
407 INFORMATION TECHNOLOGY	233,418	268,911	586,683	404,752	445,121	583,994	401,352
410 POLICE	5,362,323	5,711,809	6,254,894	6,525,821	5,359,234	6,609,957	7,071,256
414 COMMUNITY DEVELOPMENT	584,853	673,822	824,689	896,981	659,699	827,639	860,773
4** PUBLIC WORKS	1,634,012	1,948,343	2,016,003	2,396,543	1,968,647	2,728,095	2,297,111
492 OPERATIONAL TRANSFERS	1,298,420	1,264,471	1,460,830	1,523,821	1,518,859	1,534,185	1,522,140
<b>TOTAL EXPENDITURES</b>	12,944,996	13,817,581	15,392,335	16,132,189	13,611,804	16,749,131	16,399,626
<b>EXCESS (DEFICIENCY) OPERATIONAL REVENUES OVER EXPENDITURES</b>	665,212	464,325	5,115,687	(1,712,477)	(220,595)	(1,748,747)	34,802
492 INTERFUND OPERATING TRANSFERS	941,044	483,995	922,608	45,000	40,000	45,000	55,000
<b>ENDING FUND BALANCE (DEFICIT)</b>	1,552,234	1,532,564	5,725,643	3,011,400	5,465,048	3,931,896	3,911,698

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND REVENUES**

**FUND NO. 01**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	1,828,066	1,552,234	1,532,564	4,768,877	5,725,643	5,725,643	3,931,896
301	<b>REAL ESTATE TAXES</b>	13.88 mills	13.88 mills	13.88 mills	13.88 mills			13.88 mills
	100 - Current Levy	7,270,039	7,314,646	7,334,515	7,503,685	7,290,720	7,428,648	7,563,640
	200 - Delinquent	46,510	62,504	39,291	55,000	32,589	37,000	50,000
	600 - Interim-Current	24,919	40,081	31,734	25,000	24,405	25,000	25,000
	601 - Interim-Delinquent	1,503	5,438	3,875	3,000	6,238	6,500	5,000
	602 - Local Service Tax	359,593	360,400	392,458	355,000	409,451	415,000	395,000
	<b>DEPARTMENT TOTAL</b>	7,702,564	7,783,068	7,801,872	7,941,685	7,763,404	7,912,148	8,038,640
310	<b>LOCAL ACT 511 TAXES</b>							
	010 - Per Capita-Current Levy	194,882	196,425	195,786	195,000	199,619	200,000	198,000
	015 - Renters Per Capita	7,786	7,661	6,510	7,000	6,712	6,800	7,000
	030 - Per Capita-Delinquent	408	407	855	1,000	1,308	1,400	1,200
	100 - Real Estate Transfer	1,509,076	1,828,813	2,301,477	1,700,000	1,702,953	1,750,000	1,750,000
	900 - Act 319 & 515 Taxes	13,204	0	6,544	0	0	0	5,000
	<b>DEPARTMENT TOTAL</b>	1,725,355	2,033,307	2,511,172	1,903,000	1,910,593	1,958,200	1,961,200
321	<b>LICENSES AND PERMITS</b>							
	300 - Police Services	4,385	7,650	4,820	7,000	7,245	7,300	7,000
	301 - Alarms-Registrations	930	720	670	1,000	745	1,000	1,000
	302 - Alarms-Activations	25	2,675	2,250	1,300	4,125	4,300	2,000
	710 - Amusement & G/S Perm.	55	15	80	100	400	400	100
	800 - Cable TV Franchise	737,996	727,639	735,943	708,000	437,177	735,000	736,000
	901 - Sign Permits	225	425	350	500	175	200	350
	902 - Plumber Licenses	2,655	975	95	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	746,271	740,099	744,208	717,900	449,867	748,200	746,450
322	<b>PERMITS/NON-BUS. LIC.</b>							
	820 - Road Encroachment	10,778	50,926	30,209	28,000	76,950	78,000	45,000
331	<b>FINES &amp; FORFEITS</b>							
	100 - Police Fines	62,129	52,706	55,129	45,000	54,100	55,000	52,000
	101 - Police Code Enforcement	650	1,050	405	800	350	400	250
	120 - Code Enforcement	5,000	0	1,428	500	0	0	0
	<b>DEPARTMENT TOTAL</b>	67,779	53,756	56,962	46,300	54,450	55,400	52,250
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	13,718	13,934	10,853	26,000	68,027	79,365	50,000
	007 - Interest Earnings - SBA	19,557	6,167	5,106	5,000	23,767	27,729	30,000
	008 - Interest Earnings - Sewer Sale	972	9,115	6,907	5,000	34,981	34,981	0
	<b>DEPARTMENT TOTAL</b>	34,246	29,216	22,867	36,000	126,775	142,074	80,000
342	<b>RENTS AND ROYALTIES</b>							
	201 - Rent-Farringer House	17,699	18,321	17,213	18,200	17,299	18,200	0
	204 - Rent-Comm. Towers	320,402	321,576	302,796	296,000	187,849	300,000	300,655
	<b>DEPARTMENT TOTAL</b>	338,101	339,896	320,009	314,200	205,148	318,200	300,655
	(Continued)							

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND REVENUES**

**FUND NO. 01**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
351	<b>FEDERAL GRANTS</b>							
	026 - Ballistic Vests	5,193	0	0	2,000	0	2,700	2,200
	354 - FRA Grant	0	0	0	40,000	4,172	20,000	20,000
	<b>DEPARTMENT TOTAL</b>	5,193	0	0	42,000	4,172	22,700	22,200
354	<b>STATE GRANTS</b>							
	030 - Snow Removal Contract	0	16,316	8,198	8,037	0	10,998	11,217
	033 - Recycling	111,703	106,800	104,480	106,000	92,365	92,365	92,365
	035 - Emergency Mgmt Agency	0	40,175	0	0	0	0	0
	037 - Historical Commission	0	0	0	0	195	195	0
	042 - ARLE Grant	0	0	0	0	0	0	0
	046 - PCCD - BWC Grant	0	0	0	3,190	12,000	12,000	2,300
	047 - PCCD - Training Grant	0	0	12,000	18,000	23,387	23,387	0
	048 - Opioid Recovery - Police	0	0	26,883	0	0	6,678	2,987
	049 - PCCD - Technology Grants	0	0	0	0	0	58,044	10,320
	050 - Strategic Management Planning Progr	0	0	0	0	0	0	45,000
	<b>DEPARTMENT TOTAL</b>	111,703	163,291	151,561	135,227	127,947	203,667	164,189
355	<b>STATE SHARED REVENUE</b>							
	010 - PURTA Entitlement	12,577	13,217	13,308	12,400	11,788	11,788	12,000
	120 - Cas. Ins. -pension	526,850	527,701	569,850	569,850	687,691	687,691	620,817
	122 - PA Liq Control Board License	300	300	0	300	1,500	1,500	1,500
	<b>DEPARTMENT TOTAL</b>	539,727	541,218	583,157	582,550	700,978	700,979	634,317
361	<b>CHARGE FOR SERVICES</b>							
	100 - Special Police Charges	4,850	5,068	6,260	6,000	5,415	6,000	6,000
	110 - Police Overtime Reimbursement	59,188	67,411	57,911	45,000	19,655	40,632	43,800
	320 - Plot Plan Review Fee	17,500	35,855	27,500	25,000	10,850	12,236	25,000
	321 - Revision Fees	0	0	200	0	1,250	1,250	0
	322 - Sewer Lateral Inspection Fee	0	0	0	0	27,600	30,000	42,000
	330 - Building Permits	486,563	461,895	621,781	500,000	449,607	525,000	495,000
	331 - Electrical Permits	197,070	172,197	172,628	170,000	82,758	98,966	165,000
	332 - Plumbing Permits	101,325	96,365	135,625	95,000	34,606	42,420	95,000
	333 - Mechanical Permits	144,730	82,028	330,236	105,000	174,033	209,697	105,000
	334 - Grading Permits	10,475	3,740					
	335 - Short Term Lodging Permits	400	300	400	400	300	400	500
	336 - Zoning Permits	47,600	58,970	46,959	45,000	30,078	37,743	45,000
	337 - Vacant Property Registration	1,900	2,500	3,900	2,500	3,200	3,200	3,600
	340 - Zoning Board Fees	29,079	41,579	38,210	40,000	24,910	33,130	40,000
	341 - Zoning Certification Fee	300	150	1,500	450	300	450	450
	350 - Plan Review Filing Fees	19,220	16,900	15,500	15,000	14,170	16,170	16,000
	351 - Administration Fees	27,016	18,393	4,533	16,000	60	8,000	16,000
	357 - School Dist. Crossing Grds	85,493	51,390	96,278	93,000	99,087	99,087	102,059
	<b>DEPARTMENT TOTAL</b>	1,232,708	1,114,740	1,559,420	1,158,350	977,880	1,164,381	1,200,409
380	<b>MISC. REVENUE</b>							
	000 - Misc	19,156	643	40,437	35,000	28,008	67,938	60,000
	004 - Misc-Workers Comp	13,822	115,332	194,729	45,000	166,049	170,000	125,000
	005 - Police Cars Insurance Reimb	500	0	3,641	25,000	24,793	24,793	25,000
	006 - Cell Phone Buy Back Program	4,376	6,965	1,370	500	0	0	500
	007 - Employee Medical Contribution	3,810	7,420	6,530	25,500	16,365	20,090	19,370
	008 - Settlement Restitution	0	134,506	766,000	0	73,102	73,102	0
	<b>DEPARTMENT TOTAL</b>	41,664	264,865	1,012,707	131,000	308,317	355,923	229,870
	(Continued)							

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND REVENUES**

**FUND NO. 01**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
383	<b>LEAF ASSESSMENT</b>							
	200 - Leaf Assessment-Current	643,272	643,076	638,806	643,000	639,814	640,010	872,643
	201 - Leaf Assessment-Delinquent	693	1,232	770	500	7,393	7,400	1,045
	202 - Leaf Collection Reimburseme	0	770	770	0	0	770	1,045
	<b>DEPARTMENT TOTAL</b>	<b>643,965</b>	<b>645,078</b>	<b>640,346</b>	<b>643,500</b>	<b>647,207</b>	<b>648,180</b>	<b>874,733</b>
391	<b>FIXED ASSET DISPOSITION</b>							
	000 - Sale of Fixed Assets	0	0	3,000,000	0	12,000	12,000	30,000
392	<b>INTERFUND TRANSFERS IN</b>							
	008 - Sewer	300,000	402,500	100,000	0	0	0	0
	012 - American Rescue Plan	0	0	786,692	200,000	0	200,000	142,464
	013 - Sewer Sale Proceed	0	0	0	0	0	0	1,370,051
	015 - Golf Course	0	0	1,136,896	455,000	0	455,000	455,000
	017 - 2016 Bond Proceeds	0	0	0	0	0	0	50,000
	<b>DEPARTMENT TOTAL</b>	<b>300,000</b>	<b>402,500</b>	<b>2,023,588</b>	<b>655,000</b>	<b>0</b>	<b>655,000</b>	<b>2,017,515</b>
395	<b>REBATE FROM PRIOR YEAR</b>							
	001 - Casualty Insurance	50,045	31,740	23,473	45,000	9,978	9,788	20,000
	002 - Workmens Compensation	60,108	88,205	26,471	40,000	15,544	15,544	17,000
	<b>DEPARTMENT TOTAL</b>	<b>110,153</b>	<b>119,945</b>	<b>49,944</b>	<b>85,000</b>	<b>25,522</b>	<b>25,332</b>	<b>37,000</b>
	<b>TOTAL REVENUES</b>	<b>13,610,208</b>	<b>14,281,906</b>	<b>20,508,022</b>	<b>14,419,712</b>	<b>13,391,210</b>	<b>15,000,384</b>	<b>16,434,428</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>15,438,274</b>	<b>15,834,140</b>	<b>22,040,586</b>	<b>19,188,589</b>	<b>19,116,852</b>	<b>20,726,027</b>	<b>20,366,324</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND - CENTRAL  
GOVERNMENT EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2020	2021	2022	2023	2023	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 10/31/2023	PROJECTED	BUDGET
400	<b>CENTRAL GOVERNMENT</b>							
	100 - Personnel	257,875	268,406	208,572	275,018	238,633	280,677	300,869
	101 - Supervisor Salaries	21,875	21,875	12,761	21,875	17,318	21,875	21,875
	210 - Office/Administration	3,540	3,037	9,148	11,500	2,852	6,000	9,000
	260 - Minor Equipment	631	170	284	500	0	0	500
	300 - Contracted Services	8,061	7,982	65,474	19,530	11,956	20,230	109,530
	308 - Right To Know Law Expenses	0	0	0	0	41,994	48,000	20,000
	309 - Traffic Engineering	20,025	40,977	36,357	20,000	51,809	62,663	55,000
	310 - Storm Water Engineering	74,397	36,711	52,019	50,000	49,149	61,436	50,000
	311 - Auditing & Accounting	35,000	44,000	44,500	45,000	37,900	45,000	45,000
	313 - Engineering Fees	87,729	153,584	304,674	130,000	211,803	260,226	175,000
	314 - Legal Fees	165,837	187,742	244,248	165,000	127,534	159,417	165,000
	315 - Outside Legal Fees	105,035	166,746	84,548	35,000	75,704	82,869	62,000
	316 - Payroll Service Fees	7,472	7,487	8,800	12,000	9,000	10,544	12,000
	317 - Education & Training	235	(235)	0	2,000	3,422	3,500	3,750
	318 - Actuarial Services	0	4,650	4,700	4,000	4,000	5,000	5,000
	321 - Telephone	9,188	9,179	13,633	10,000	15,737	17,500	12,000
	325 - Postage	9,283	9,975	11,359	11,000	9,429	11,500	13,000
	326 - Fuel Usage - Township	0	0	0	0	(4,832)	6,000	6,000
	327 - Diesel Usage - Township	0	0	0	0	(8,082)	6,000	6,000
	337 - Auto Allowance	4,800	4,800	2,800	4,800	3,600	4,800	6,000
	340 - Advertising & Printing	13,340	19,422	20,086	19,800	8,676	10,000	14,000
	353 - Bonding Fees	3,587	5,075	4,540	5,500	2,500	2,500	2,500
	420 - Dues & Subscriptions	8,261	8,145	11,185	10,000	8,874	9,000	10,000
	480 - Misc Expense	(4,560)	4,105	7,974	7,500	4,306	4,400	4,000
	<b>TOTAL EXPENDITURES</b>	831,611	1,003,834	1,147,661	860,023	923,281	1,139,135	1,108,024



**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND  
GENERAL EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2020	2021	2022	2023	2023	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 10/31/2023	PROJECTED	BUDGET
401	<b>GENERAL EXPENDITURES</b>							
	153 - Deferred Comp. Match	46,720	49,976	51,968	6,000	52,494	60,000	60,000
	156 - Hospitalization	1,507,539	1,540,288	1,625,946	1,999,344	1,373,807	1,787,239	1,274,313
	158 - Disability & Life Ins.	72,423	72,687	74,388	75,200	63,608	79,510	80,000
	161 - FICA Employers Share	528,056	553,639	596,427	590,000	524,150	623,499	601,517
	194 - ER Paid Unemployment Comp	58,810	0	0	7,000	0	0	0
	352 - Property/Liability Insurance	201,932	189,831	201,195	303,922	232,392	232,392	331,189
	354 - Workers Comp	220,372	180,881	155,747	192,040	200,116	200,116	246,286
	360 - Utilities	4,145	4,155	4,326	4,400	3,801	4,623	4,800
	430 - Real Estate Taxes	38,837	14,131	31,098	14,131	22,777	22,777	22,777
	461 - Farmland Preservation	72	246	0	250	144	144	250
	462 - Enviroment Council	866	3,791	4,838	4,000	2,171	2,500	4,000
	463 - Historical Review Board	102	159	0	500	0	0	500
	464 - Historical Commission	753	102	0	500	461	500	22,450
	465 - Solid Waste	309	4,343	4,343	5,000	0	0	0
	474 - EMAC	0	0	0	100	0	0	500
	475 - Citizens Traffic Commission	278	289	131	300	78	100	500
	491 - Real Estate Tax Refund	1,362	3,100	6,345	3,100	3,642	3,642	3,500
	760 - Farringer House	2,248	6,666	6,750	4,000	2,309	2,800	3,000
	764 - Dalgewicz Manor House	1,309	1,552	1,677	1,800	252	300	1,000
	<b>TOTAL EXPENDITURES</b>	2,686,130	2,625,836	2,765,180	3,211,587	2,482,202	3,020,142	2,656,582

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND - FINANCE  
DEPARTMENT EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
402	<b>FINANCIAL ADMIN.</b>							
	100 - Personnel	272,645	279,104	262,218	261,565	211,093	254,000	419,223
	200 - Parts & Supplies	5,225	3,796	6,708	6,000	2,916	4,500	6,000
	260 - Minor Equipment	134	1,466	1,118	1,600	2,492	2,492	2,500
	300 - Contracted Services	2,207	2,222	23,944	3,030	2,647	4,200	4,200
	317 - Education & Training	0	0	0	500	0	0	4,000
	420 - Dues & Subscriptions	0	0	0	250	75	75	1,500
	<b>TOTAL EXPENDITURES</b>	280,211	286,588	293,987	272,945	219,223	265,267	437,423

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND - TAX  
COLLECTION EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
403	<b>TAX COLLECTION</b>							
	100 - Personnel	26,783	29,597	33,162	31,000	29,062	33,000	35,000
	200 - Parts & Supplies	6,298	3,433	8,030	7,500	6,479	6,500	8,750
	353 - Bonding Fees	937	937	1,216	1,216	0	1,216	1,216
	<b>TOTAL EXPENDITURES</b>	34,017	33,967	42,407	39,716	35,540	40,716	44,966

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND - INFORMATION TECHNOLOGY  
DEPARTMENT EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
407	<b>INFORMATION TECHNOLOGY</b>							
	200 - Parts & Supplies	0	0	1,322	2,500	0	2,500	2,500
	260 - Minor Equipment	0	100	1,400	2,000	12,761	12,761	2,000
	300 - Contracted Services	233,418	268,811	574,231	399,252	393,649	530,023	395,352
	392 - Software Maintenance	0	0	8,890	0	37,339	37,339	0
	420 - Dues & Subscriptions	0	0	840	1,000	1,371	1,371	1,500
	<b>TOTAL EXPENDITURES</b>	233,418	268,911	586,683	404,752	445,121	583,994	401,352

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND - POLICE  
DEPARTMENT EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2020	2021	2022	2023	2023	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 10/31/2023	PROJECTED	BUDGET
410	<b>POLICE</b>							
	100 - Personnel	3,960,346	4,012,660	4,454,472	4,734,079	4,070,742	4,773,151	5,014,005
	102 - Crossing Guards	102,337	138,215	173,860	163,000	145,355	180,000	185,400
	103 - Overtime	291,821	305,736	274,835	272,588	262,625	272,588	284,173
	104 - Office	169,030	189,440	196,955	205,490	171,455	202,630	208,709
	105 - Court & Standby	69,103	84,584	93,092	83,800	31,995	45,000	45,000
	151 - Longevity	94,207	104,950	109,089	113,989	116,479	119,490	126,811
	152 - Other Benefits	270,148	270,838	303,646	355,088	11,671	355,088	413,397
	153 - Deferred Comp. Match	61,541	63,047	64,748	90,000	77,041	90,000	90,000
	154 - Retirement Benefits	0	93,859	0	0	37,002	37,002	0
	205 - Uniforms & Equip	55,681	77,310	73,669	84,100	40,976	75,000	75,000
	210 - Office/Administration	9,674	10,962	12,784	15,000	7,949	15,000	15,000
	232 - Diesel & Gasoline Fuel	36,474	54,849	86,324	84,000	60,501	65,000	84,000
	242 - Crime Prevention	2,155	19,909	1,645	4,600	1,700	3,300	4,900
	251 - Vehicle Parts & Supp.	23,118	30,647	38,182	35,000	16,980	25,000	25,000
	260 - Minor Equipment	18,977	7,796	28,909	21,700	45,413	45,413	32,700
	300 - Contracted Service	71,103	108,038	101,114	110,352	83,598	110,352	115,394
	317 - Education/Training	5,696	10,160	39,004	29,800	38,623	37,752	31,950
	319 - Animal Control	25,645	25,990	26,725	28,368	23,164	28,368	29,201
	321 - Telephone	33,494	37,840	36,558	11,960	31,536	39,420	32,060
	327 - Mobile Radio-Maintenance	1,219	2,298	3,563	3,000	0	0	12,000
	361 - Electric	5,106	5,391	6,280	6,000	4,930	6,000	6,000
	375 - Traffic Signal Repairs	33,367	32,907	86,999	35,000	35,144	35,000	40,000
	376 - Pistol Range Maint.	3,387	87	1,916	2,500	345	2,500	2,500
	377 - Lease Payments	0	0	0	0	0	0	169,709
	420 - Dues & Subscriptions	2,753	3,534	5,453	3,807	12,238	12,063	3,847
	450 - Emergency Management	0	0	234	4,500	0	4,500	4,500
	480 - Miscellaneous	15,898	20,762	29,141	19,100	24,134	22,700	20,000
	485 - DARE Program	42	0	0	0	0	0	0
	490 - Mobile Phones	0	0	5,699	9,000	7,640	7,640	0
	<b>TOTAL EXPENDITURES</b>	<b>5,362,323</b>	<b>5,711,809</b>	<b>6,254,894</b>	<b>6,525,821</b>	<b>5,359,234</b>	<b>6,609,957</b>	<b>7,071,256</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND - COMMUNITY DEVELOPMENT  
DEPARTMENT EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2020	2021	2022	2023	2023	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 10/31/2023	PROJECTED	BUDGET
414	<b>BUILDING &amp; ZONING</b>							
	100 - Personnel	306,811	312,814	378,513	413,981	356,245	422,562	419,223
	210 - Office/Administration	4,413	6,915	10,606	8,000	5,923	7,821	8,240
	251 - Fuel Usage/Vehicle Maint	0	0	0	0	0	0	5,000
	260 - Minor Equipment	754	770	2,477	9,000	7,045	9,000	9,000
	300 - Contracted Services	16,946	17,042	32,978	56,000	54,120	75,256	83,310
	309 - Inspection Fees	196,139	256,987	326,984	360,000	194,581	260,000	286,000
	311 - Zoning Hearing Board	59,790	79,293	73,132	50,000	41,784	53,000	50,000
	<b>TOTAL EXPENDITURES</b>	584,853	673,822	824,689	896,981	659,699	827,639	860,773

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND - PUBLIC WORKS  
DEPARTMENT - EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
409	<b>BUILDING MAINTENANCE</b>							
	100 - Personnel - Full Time	53,339	58,239	62,408	59,030	59,107	59,107	60,801
	103 - Over Time	43,533	15,294	7,028	12,000	5,979	9,000	6,000
	300 - Contracted Services	47,790	54,508	61,961	73,765	58,589	77,455	75,700
	360 - Utilities	38,767	39,619	55,396	52,000	45,519	56,000	58,000
	374 - Repairs & Maintenance	18,072	14,177	22,044	37,500	32,425	37,500	37,500
	480 - Miscellaneous	115	0	470	5,000	723	1,000	5,000
	<b>DEPARTMENT TOTAL</b>	<b>201,617</b>	<b>181,837</b>	<b>209,307</b>	<b>239,295</b>	<b>202,343</b>	<b>240,062</b>	<b>243,001</b>
426	<b>RECYCLING</b>							
	103 - Over Time	11,356	8,968	8,008	11,800	9,522	11,800	13,200
	200 - Parts & Supplies	56	0	0	0	0	0	0
	300 - Contracted Services	4,000	13,060	17,176	24,294	12,000	16,794	24,294
	480 - Miscellaneous	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>15,413</b>	<b>22,028</b>	<b>25,185</b>	<b>36,094</b>	<b>21,522</b>	<b>28,594</b>	<b>37,494</b>
427	<b>LEAF COLLECTION</b>							
	100 - Personnel - Full Time	131,034	129,040	140,486	156,963	19,408	156,963	164,744
	101 - Personnel - Part Time	0	17,837	0	25,000	0	16,500	16,774
	103 - Over Time	12,810	5,531	12,468	20,000	2,661	20,000	21,000
	200 - Parts and Supplies	4,240	5,719	3,368	10,000	17,392	18,500	12,500
	300 - Contracted Services	209,236	225,358	221,378	263,000	0	251,000	263,150
	306 - Dumping Fees	2,015	0	0	0	0	0	0
	480 - Miscellaneous	379	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>359,713</b>	<b>383,485</b>	<b>377,699</b>	<b>474,963</b>	<b>39,461</b>	<b>462,963</b>	<b>478,168</b>
428	<b>BASIN MAINTENANCE</b>							
	101 - Personnel - Part Time	35,574	71,456	79,711	65,000	81,729	84,570	109,149
	200 - Parts & Supplies	3,314	5,798	5,562	9,500	8,241	9,500	9,500
	260 - Minor Equipment	15,000	10,570	10,303	12,000	914	12,000	13,500
	300 - Contracted Services	236	230	0	1,000	255	255	500
	<b>DEPARTMENT TOTAL</b>	<b>54,124</b>	<b>88,054</b>	<b>95,577</b>	<b>87,500</b>	<b>91,139</b>	<b>106,325</b>	<b>132,649</b>
	(Continued)							

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND - PUBLIC WORKS  
DEPARTMENT - EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2020	2021	2022	2023	20223	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 10/31/2023	PROJECTED	BUDGET
430	<b>HIGHWAY MAINTENANCE</b>							
	100 - Personnel - Full Time	582,308	640,469	745,967	827,626	784,453	833,374	498,899
	103 - Over Time	54,609	97,771	71,561	125,000	33,837	65,000	130,000
	150 - Benefits	8,761	6,303	11,434	10,000	7,429	10,000	22,350
	151 - Longevity	24,416	27,309	28,666	29,000	0	29,000	38,000
	200 - Parts and Supplies	5,588	7,584	8,875	15,000	11,306	15,000	15,000
	210 - Office/Administration	8,001	8,639	14,403	12,000	10,139	11,000	18,250
	232 - Diesel & Gasoline	17,968	40,027	79,372	52,500	46,409	56,000	64,000
	245 - Materials	29,777	53,731	43,200	50,000	35,210	40,000	60,000
	246 - Road Signs	6,927	13,481	24,868	25,000	17,029	25,000	25,000
	251 - Vehicle Parts & Supplies	26,429	40,502	37,808	40,000	28,110	40,000	40,000
	252 - Tires	1,162	7,963	7,256	10,000	1,518	4,000	10,000
	260 - Minor Equipment	4,140	12,533	8,543	38,000	35,125	36,000	14,000
	300 - Contracted Services	179,867	159,498	164,959	216,065	600,665	638,927	261,800
	305 - Outside Labor	0	365	0	0	0	0	0
	306 - Veh-Outside Repairs	2,942	14,098	5,544	15,000	1,118	5,000	15,000
	317 - Training	3,380	1,530	4,290	10,000	1,488	1,500	10,000
	374 - Repairs & Maintenance	0	0	0	1,000	343	350	1,000
	700 - Capital Purchases	0	0	0	0	0	0	85,000
	<b>DEPARTMENT TOTAL</b>	<b>956,276</b>	<b>1,131,803</b>	<b>1,256,744</b>	<b>1,476,191</b>	<b>1,614,182</b>	<b>1,810,151</b>	<b>1,308,299</b>
432	<b>SNOW &amp; ICE CONTROL</b>							
	101 - Personnel - Part Time	0	0	0	0	0	10,000	15,000
	300 - Contracted Services	45,486	136,488	49,634	78,000	0	68,000	78,000
	480 - Miscellaneous	1,384	4,648	1,857	4,500	0	2,000	4,500
	<b>DEPARTMENT TOTAL</b>	<b>46,871</b>	<b>141,136</b>	<b>51,492</b>	<b>82,500</b>	<b>0</b>	<b>80,000</b>	<b>97,500</b>
	<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>1,634,012</b>	<b>1,948,343</b>	<b>2,016,003</b>	<b>2,396,543</b>	<b>1,968,647</b>	<b>2,728,095</b>	<b>2,297,111</b>



**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GENERAL FUND  
TRANSFERS OUT**

**FUND NO. 01**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
492	<b>INTERFUND OPERATING TRANSFERS</b>							
	060 - Police	874,896	878,238	1,053,793	1,070,523	1,070,523	1,070,523	1,034,695
	062 - Def Contribution Pension	75,779	87,814	71,578	76,036	71,074	86,400	95,040
	065 - Non-Uniformed	347,745	298,419	335,459	377,262	377,262	377,262	392,405
	<b>SUB TOTALS</b>	1,298,420	1,264,471	1,460,830	1,523,821	1,518,859	1,534,185	1,522,140
	<b>TOTAL EXPENDITURES</b>	1,298,420	1,264,471	1,460,830	1,523,821	1,518,859	1,534,185	1,522,140
492	<b>INTERFUND TRANSFERS OUT</b>							
	007 - Parks & Rec Capital Reserve	0	205,000	0	0	0	0	0
	008 - Sewer	5,920	0	0	0	0	0	0
	015 - Golf Course	597,055	0	0	0	0	0	0
	019 - Special Projects	18,000	48,624	125,000	0	0	0	0
	020 - Debt Service	98,593	74,600	500	0	0	0	0
	030 - Capital Reserve	194,826	115,771	734,108	0	0	0	0
	040 - 9-11 Memorial Fund	26,650	40,000	58,000	40,000	40,000	40,000	50,000
	041 - GOR Capital Reserve Fund	0	0	5,000	5,000	0	5,000	5,000
	<b>TOTAL</b>	941,044	483,995	922,608	45,000	40,000	45,000	55,000

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
STREET LIGHT FUND  
REVENUES**

**FUND NO. 02**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	69,482	101,148	132,321	126,976	155,876	155,876	191,179
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	376	541	955	700	3,736	4,359	3,500
383	<b>LIGHT ASSESSMENTS</b> 300 - Current Assessment 301 - Delinquent Assessment	68,138 597	69,034 778	70,149 330	68,000 500	68,608 3,836	68,800 3,900	68,000 1,250
		68,734	69,812	70,479	68,500	72,444	72,700	69,250
	<b>TOTAL REVENUES</b>	69,111	70,353	71,434	69,200	76,180	77,059	72,750
	<b>TOTAL FUNDS AVAILABLE</b>	138,593	171,501	203,755	196,176	232,057	232,935	263,929

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
STREET LIGHT FUND  
EXPENDITURES**

**FUND NO. 02**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
434	<b>STREET LIGHTING</b>							
	361 - Electricity	31,027	32,335	33,938	33,000	27,289	31,837	34,000
	374 - Repairs & Maintenance	6,418	6,844	13,941	15,000	8,502	9,920	85,000
	<b>DEPARTMENT TOTAL</b>	<b>37,445</b>	<b>39,179</b>	<b>47,879</b>	<b>48,000</b>	<b>35,792</b>	<b>41,757</b>	<b>119,000</b>
492	<b>INTERFUND TRANSFERS OUT</b>							
	001 - General Fund	0	0	0	0	0	0	0
	036 - Road Machinery	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>37,445</b>	<b>39,179</b>	<b>47,879</b>	<b>48,000</b>	<b>35,792</b>	<b>41,757</b>	<b>119,000</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>31,666</b>	<b>31,173</b>	<b>23,555</b>	<b>21,200</b>	<b>40,389</b>	<b>35,302</b>	<b>(46,250)</b>
	<b>ENDING FUND BALANCE</b>	<b>101,148</b>	<b>132,321</b>	<b>155,876</b>	<b>148,176</b>	<b>196,265</b>	<b>191,179</b>	<b>144,929</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
FIRE PROTECTION FUND  
REVENUES**

**FUND NO. 03**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	91,398	86,369	98,711	92,943	121,430	121,430	86,987
301	<b>REAL ESTATE TAXES</b>	.9 mills	.9 mills	1.1 mills	1.1 mills			1.1 mills
	100 - Current Levy	471,400	474,293	581,313	592,867	577,795	590,000	599,424
	200 - Delinquent	3,218	4,069	2,291	3,000	1,093	2,000	3,000
	600 - Interim-Current	1,621	2,607	2,534	1,500	1,950	2,000	1,500
	601 - Interim-Delinquent	104	354	257	150	498	550	150
	<b>DEPARTMENT TOTAL</b>	476,343	481,323	586,396	597,517	581,336	594,550	604,074
321	<b>BUSINESS LICENSES</b>							
	001 - Fire Permit Plan Review	0	0	0	0	15,028	18,000	12,000
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	916	677	768	2,000	8,622	10,059	6,000
355	<b>STATE SHARED REVS.</b>							
	130 - For. Fire Ins. Prem. Tax	289,032	255,641	316,535	280,000	311,798	311,798	300,000
362	<b>FIRE INSPECTION FEE</b>							
	201 - Special Fire Protection Fees	27,030	33,505	38,206	56,000	51,150	53,000	55,000
	203 - Fire Reports (Copies)	0	0	0	0	845	900	0
	<b>DEPARTMENT TOTAL</b>	27,030	33,505	38,206	56,000	51,995	53,900	55,000
392	<b>INTERFUND TRANSFERS IN</b>							
	001 - General Fund	0	0	0	0	0	0	0
	012 - American Rescue	0	0		175,000	175,000	175,000	0
	017 - 2016 Bond Fund	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	0	175,000	175,000	175,000	0
395	<b>REBATES FROM PRIOR YEAR</b>							
	001 - Casualty Insurance	0	0	0	0	0	0	100
	002 - Workmens Compensation	686	862	237	0	261	261	250
	<b>TOTAL REVENUES</b>	794,008	772,008	942,142	1,110,517	1,144,040	1,163,568	977,424
	<b>TOTAL FUNDS AVAILABLE</b>	885,406	858,377	1,040,853	1,203,460	1,265,471	1,284,999	1,064,411

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
FIRE PROTECTION FUND  
EXPENDITURES**

**FUND NO. 03**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
411	<b>FIRE PROTECTION</b>							
	100 - Personnel	26,034	42,212	104,883	125,060	118,559	128,781	149,096
	153 - Deferred Comp Match	0	0	3,635	3,400	3,400	3,400	3,400
	156 - Healthcare	0	0	17,326	32,500	21,284	31,756	23,891
	161 - FICA Employers Share	2,045	3,348	8,142	9,567	9,456	9,600	12,623
	191 - Uniforms	0	0	0	3,000	2,775	2,945	2,500
	210 - Office/Administration	240	240	2,876	1,000	960	960	1,500
	211 - Fire Prevention/Safety Materials	0	0	0	8,000	7,997	7,997	9,000
	212 - Volunteer Recruitment	0	0	0	10,000	9,235	9,235	10,000
	251 - Fuel/Vehicle Maintenance	0	0	0	5,000	3,502	4,900	27,000
	300 - Contracted Services	7,200	0	2,396	14,400	400	400	800
	317 - Training/Seminars	0	0	0	2,000	100	1,600	1,500
	321 - Communications	0	0	0	15,000	624	13,624	10,000
	352 - Casualty Insurance	0	0	0	0	3,896	3,897	4,500
	354 - Worker's Comp Ins.	64,186	43,169	50,325	50,000	3,797	35,000	45,000
	420 - Dues/Subscriptions/Membership	0	0	0	2,000	1,186	1,700	2,000
	480 - Miscellaneous Equipment	0	0	336	2,000	1,986	2,000	2,000
	530 - Contr.-Yardley-Makefield	355,000	360,000	360,000	365,000	511,406	511,406	365,000
	533 - Y-M Relief Assn.	280,361	247,972	307,039	280,000	302,444	302,444	291,000
	536 - Contribution Morrisville Fire	6,000	6,000	6,000	7,000	7,000	7,000	7,000
	537 - Morrisville Firefighter's Relief	8,671	7,669	9,496	11,000	9,354	9,354	9,000
	700 - Capital Purchases	0	0	0	0	54,608	54,608	0
	<b>DEPARTMENT TOTAL</b>	<b>749,737</b>	<b>710,610</b>	<b>872,456</b>	<b>945,927</b>	<b>1,073,969</b>	<b>1,142,607</b>	<b>976,810</b>
480	<b>MISCELLANEOUS EXPENDITURES</b>							
	700 - Capital Purchases	0	0	0	14,442	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>							
	020 - Debt Service Fund	49,300	49,056	43,064	49,182	0	49,182	0
	062 - DC Pension	0	0	3,903	6,304	5,334	6,223	6,534
	<b>DEPARTMENT TOTAL</b>	<b>49,300</b>	<b>49,056</b>	<b>46,967</b>	<b>55,486</b>	<b>5,334</b>	<b>55,405</b>	<b>6,534</b>
	<b>TOTAL EXPENDITURES</b>	<b>799,037</b>	<b>759,666</b>	<b>919,423</b>	<b>1,015,855</b>	<b>1,079,303</b>	<b>1,198,012</b>	<b>983,344</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(5,029)</b>	<b>12,342</b>	<b>22,719</b>	<b>94,662</b>	<b>64,737</b>	<b>(34,444)</b>	<b>(5,920)</b>
	<b>ENDING FUND BALANCE</b>	<b>86,369</b>	<b>98,711</b>	<b>121,430</b>	<b>187,605</b>	<b>186,168</b>	<b>86,987</b>	<b>81,066</b>

**LOWER MAKEFIELD TOWNSHIP  
2024 ANNUAL OPERATING BUDGET  
HYDRANT FUND  
REVENUES**

**FUND NO. 04**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	1,772	18,237	29,544	40,436	38,822	38,822	48,030
301	<b>REAL ESTATE TAXES</b>	.33 mills	.33 mills	.33 mills	.33 mills			.33 mills
	100 - Current Levy	163,737	164,772	165,145	178,402	166,517	172,000	179,827
	200 - Delinquent	1,170	1,514	853	1,000	324	500	500
	600 - Interim-Current	603	970	744	500	578	600	500
	601 - Interim-Delinquent	38	132	94	200	148	200	150
	<b>DEPARTMENT TOTAL</b>	165,548	167,388	166,835	180,102	167,566	173,300	180,977
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	211	298	441	800	1,942	2,266	1,600
392	<b>INTERFUND TRANSFERS IN</b>							
	001 - General Fund	0	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	165,759	167,686	167,276	180,902	169,508	175,566	182,577
	<b>TOTAL FUNDS AVAILABLE</b>	167,531	185,923	196,820	221,338	208,330	214,388	230,607

**LOWER MAKEFIELD TOWNSHIP  
2024 ANNUAL OPERATING BUDGET  
HYDRANT FUND  
EXPENDITURES**

**FUND NO. 04**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
449	<b>HYDRANT SERVICES</b>							
	366 - PA American Water Fees	140,444	147,528	149,148	150,000	116,533	157,508	179,290
	367 - Morrisville Water Fees	8,850	8,850	8,850	10,000	8,850	8,850	9,500
	<b>DEPARTMENT TOTAL</b>	149,294	156,378	157,998	160,000	125,383	166,358	188,790
	<b>TOTAL EXPENDITURES</b>	149,294	156,378	157,998	160,000	125,383	166,358	188,790
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	16,465	11,307	9,278	20,902	44,125	9,208	(6,213)
	<b>ENDING FUND BALANCE</b>	18,237	29,544	38,822	61,338	82,947	48,030	41,817

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
PARK & RECREATION REVENUES  
REVENUES**

**FUND NO. 05**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/I FUND BALANCE</b>	445,797	282,058	295,256	246,762	(297,619)	(297,619)	(277,920)
301	<b>REAL ESTATE TAXES</b>	2.43 mills	2.43 mills	2.43 mills	2.43 mills			2.43 mills
	100 - Current Levy	1,271,798	1,280,590	1,284,063	1,313,685	1,276,402	1,313,685	1,324,182
	200 - Delinquent	9,647	10,899	6,128	7,500	2,388	7,500	8,000
	600 - Interim - Current	4,335	6,973	5,538	2,000	4,260	5,000	5,500
	601 - Interim - Delinquent	312	946	674	500	1,089	1,100	1,200
	<b>DEPARTMENT TOTALS</b>	1,286,092	1,299,408	1,296,403	1,323,685	1,284,139	1,327,285	1,338,882
341	<b>INTEREST EARNINGS</b>	4,027	2,601	1,601	5,000	715	834	2,000
342	<b>RENTS &amp; ROYALTIES</b>							
	216 - Rent - 5 Mile Woods	17,700	17,700	17,425	17,500	15,606	14,156	0
	300 - Rent - Community Center	2,168	1,938	7,685	5,000	5,491	5,500	6,050
	301 - Pavilion Rentals	0	0	0	0	3,671	4,000	6,000
	450 - Equipment Rental	19,998	36,144	56,667	40,000	5,857	40,000	40,000
	<b>DEPARTMENT TOTALS</b>	39,866	55,781	81,776	62,500	30,625	63,656	52,050
357	<b>LOCAL GOVERNMENT GRANTS</b>							
	100 - DCNR Memorial Pk / Bike	0	250,000	0	0	0	0	0
	200 - General Grants	0	0	0	0	10,000	10,000	0
	<b>DEPARTMENT TOTALS</b>	0	250,000	0	0	10,000	10,000	0
367	<b>PROGRAM REVENUE</b>							
	100 - Program Fees - Athletics	56,443	99,794	152,925	110,000	14,293	100,000	215,000
	101 - Program Fees - 5 Mile Wood	0	0	0	0	0	0	3,000
	102 - Program Fees - Pickleball	152	5,815	9,082	6,000	6,986	7,000	35,000
	105 - Program Fees - Dog Park	7,055	11,943	11,255	9,500	8,985	9,500	13,500
	110 - Program Fees - Programs	11,871	44,486	71,181	70,000	86,558	95,000	105,000
	200 - Discount Ticket Sales	4,044	0	3,248	0	4,636	5,000	6,000
	201 - Summer Camp Revenue	4,750	45,959	116,360	125,000	213,791	213,791	245,000
	<b>DEPARTMENT TOTALS</b>	84,315	207,996	364,051	320,500	335,249	430,291	622,500
380	<b>MISC. REVENUES</b>							
	000 - Misc. Revenues	1,981	1,702	3,969	2,500	6,318	6,500	3,500
	001 - Special Event Revenue	0	8,226	16,486	20,000	33,922	34,500	14,500
	002 - Memorial Bench Revenue	0	4,468	5,585	0	1,500	1,500	3,000
	003 - Overtime Reimbursement	0	4,323	771	2,500	615	615	2,100
	005 - Light Cost Reimbursement	0	0	0	0	0	0	15,000
	<b>DEPARTMENT TOTALS</b>	1,981	18,719	26,811	25,000	42,354	43,115	38,100
392	<b>INTERFUND TRANSFERS IN</b>							
	006 - Park & Rec FIL	0	0	0	0	0	0	292,861
	007 - Rec Cap Reserve	250,000	0	0	57,120	0	0	52,920
	013 - Sewer Sale Proceeds	0	0	0	0	0	172,000	0
	<b>DEPARTMENT TOTALS</b>	250,000	0	0	57,120	0	172,000	345,781
395	<b>REBATE FROM PRIOR YEAR</b>							
	001 - Casulty Insurance	1,160	736	545	0	166	166	200
	002 - Workmens Compensation	4,112	5,174	1,424	0	2,345	2,345	2,500
	<b>DEPARTMENT TOTALS</b>	5,272	5,910	1,969	0	2,511	2,511	2,700
	<b>TOTAL REVENUES</b>	1,671,553	1,840,416	1,772,612	1,793,805	1,705,593	2,049,692	2,402,013
	<b>TOTAL FUNDS AVAILABLE</b>	2,117,350	2,122,474	2,067,868	2,040,567	1,407,973	1,752,073	2,124,093



**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

**FUND NO. 05**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
451	<b>PARKS &amp; RECREATION</b>							
	100 - Personnel	298,631	313,998	406,512	523,881	384,181	474,181	570,920
	102 - Summer Camp Staff	3,208	19,382	71,416	70,000	98,089	98,089	164,833
	103 - Over Time	25,609	24,434	39,196	27,000	28,561	30,000	30,000
	105 - Reimbursable Overtime	1,424	4,510	975	5,000	1,847	1,847	5,000
	150 - Benefits	5,693	5,726	6,867	7,000	6,826	7,000	7,000
	151 - Longevity	6,871	2,705	4,470	7,000	0	7,000	7,000
	153 - Deferred Comp Match	6,958	9,372	7,066	11,500	9,479	11,500	12,325
	156 - Healthcare	84,862	108,198	152,952	145,000	145,468	160,853	129,564
	161 - Fica Employer's Share	31,387	36,188	42,427	48,033	41,866	48,000	59,498
	191 - Uniform Allowance	519	1,639	2,827	2,600	2,395	3,164	4,000
	200 - Parts & Supplies	26,117	27,520	29,326	31,000	35,527	36,000	76,000
	210 - Office/Administration	9,211	16,259	38,938	25,000	18,608	25,000	25,000
	215 - Credit Card Merchant Fees	0	0	0	0	46,849	50,000	50,000
	232 - Diesel & Gasoline Fuel	6,668	19,709	18,874	20,000	15,755	20,000	20,000
	247 - Special Events	14,828	80,977	78,663	75,000	76,236	80,000	32,000
	248 - Discount Tickets	5,388	0	1,547	0	4,172	4,500	4,500
	249 - Summer Camp Expenses	8,665	11,315	43,034	30,000	63,165	63,165	62,000
	251 - Vehicle Parts & Supplies	65	318	15,355	3,500	6,269	7,500	9,000
	260 - Minor Equipment	606	0	1,078	7,500	1,618	3,000	5,000
	300 - Contracted Services	29,133	34,046	131,533	117,100	125,729	130,000	212,800
	306 - Program Instructors	5,353	24,358	53,179	40,500	52,886	53,718	65,000
	313 - Engineering Fees	43,064	105,190	238,190	40,000	27,393	40,000	10,000
	314 - Legal Fees	5,597	2,703	8,693	5,000	8,260	10,000	10,000
	317 - Education/Training	2,340	2,986	8,782	10,000	9,722	12,000	12,000
	352 - Casualty Insurance	4,349	4,088	4,333	6,500	35,067	45,000	30,000
	354 - Worker's Comp. Insurance	18,364	15,075	12,980	14,000	25,171	35,000	25,000
	360 - Utilities	15,870	21,494	26,610	21,500	21,046	26,000	104,500
	371 - Trail Maintenance	41,937	31,183	104,458	57,120	23,587	23,587	130,000
	374 - Repairs & Maintenance	5,266	9,275	38,502	30,000	2,890	15,000	77,500
	384 - Lease Expense	26,116	26,116	13,058	0	0	0	0
	483 - Bench Program Expenses	0	0	221	0	4,768	4,768	0
	600 - Capital Construction	0	0	173,307	0	0	0	10,000
	700 - Capital Purchases	0	0	52,902	0	81,272	81,272	30,000
	<b>DEPARTMENT TOTALS</b>	<b>734,100</b>	<b>958,765</b>	<b>1,828,271</b>	<b>1,380,734</b>	<b>1,404,699</b>	<b>1,607,144</b>	<b>1,990,440</b>
452	<b>MEMORIAL PARK</b>							
	200 - Parts & Supplies	9,067	9,741	2,710	7,500	11,136	12,000	0
	300 - Contracted Services	10,171	3,406	6,732	12,500	25,152	25,500	0
	360 - Utilities	2,992	2,995	4,951	3,500	5,409	5,500	0
	374 - Repairs & Maintenance	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>22,230</b>	<b>16,142</b>	<b>14,393</b>	<b>23,500</b>	<b>41,696</b>	<b>43,000</b>	<b>0</b>
454	<b>MACCLESFIELD PARK</b>							
	200 - Parts & Supplies	178	2,515	13,383	8,000	3,222	10,000	0
	260 - Minor Equipment	0	0	0	2,000	0	0	0
	300 - Contracted Services	25,288	31,022	38,214	32,140	40,722	45,000	0
	360 - Utilities	45,839	59,190	61,356	55,000	18,345	55,000	0
	374 - Repairs & Maintenance	2,500	5,555	1,145	1,500	0	500	0
	<b>DEPARTMENT TOTALS</b>	<b>73,806</b>	<b>98,282</b>	<b>114,098</b>	<b>98,640</b>	<b>62,289</b>	<b>110,500</b>	<b>0</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>830,135</b>	<b>1,073,190</b>	<b>1,956,762</b>	<b>1,502,874</b>	<b>1,508,684</b>	<b>1,760,644</b>	<b>1,990,440</b>
	(Continued)							

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
455	<b>SOFTBALL COMPLEX - FRED ALLEN</b>							
	200 - Parts & Supplies	3,699	2,526	13,894	12,000	4,811	10,000	0
	300 - Contracted Services	7,545	11,115	9,366	20,000	12,237	15,000	0
	360 - Utilities	2,727	3,514	6,446	6,500	3,546	4,000	0
	374 - Repairs & Maintenance	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	13,971	17,155	29,707	38,500	20,595	29,000	0
456	<b>DOG PARK</b>							
	200 - Parts & Supplies	1,012	1,947	5,269	3,000	5,432	5,500	0
	300 - Contracted Services	4,873	4,502	4,744	3,600	3,508	5,000	0
	360 - Utilities	4,874	4,170	4,084	4,500	3,916	4,500	0
	374 - Repairs & Maintenance	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	10,759	10,619	14,097	11,100	12,856	15,000	0
459	<b>COMMUNITY CENTER</b>							
	200 - Parts & Supplies	2,998	4,461	10,032	8,500	6,621	10,000	0
	210 - Office/Administration	0	238	7	0	0	0	0
	260 - Minor Equipment	3,783	123	123	2,000	0	2,000	0
	300 - Contracted Services	21,062	19,786	25,314	27,301	21,505	28,000	0
	360 - Utilities	19,779	22,265	25,408	20,000	16,155	25,000	0
	374 - Repairs & Maintenance	512	777	1,202	500	626	1,500	0
	700 - Capital Purchase	0	0	29,340	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	48,134	47,649	91,426	58,301	44,908	66,500	0
469	<b>5 MILE WOODS</b>							
	100 - Personnel	2,340	2,909	10,608	4,000	15,508	17,500	0
	161 - FICA Employer's Share	179	223	533	306	1,228	1,200	0
	200 - Parts & Supplies	23	70	210	0	633	700	0
	210 - Office/Administration	0	92	242	0	0	0	0
	247 - Programs & Events	0	0	0	0	0	4,000	0
	260 - Minor Equipment	0	0	0	0	1,323	1,323	0
	300 - Contracted Services	18,397	12,439	5,482	550	5,982	6,100	0
	321 - Telephone	720	679	730	720	118	1,000	0
	352 - Casualty Insurance	332	313	332	320	0	0	0
	354 - Workers' Comp Insurance	2,964	2,431	2,094	2,000	0	0	0
	360 - Utilities	3,018	2,211	1,916	2,500	1,652	2,500	0
	374 - Repairs & Maintenance	0	176	0	2,000	0	0	0
	<b>DEPARTMENT TOTALS</b>	27,972	21,543	22,146	12,396	26,445	34,323	0
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	100,836	96,966	157,376	120,297	104,803	144,823	0
	(Continued)							

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

**FUND NO. 05**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
492	<b>INTERFUND TRANSFER OUT</b>							
	007 - Recreation Capital Reserve	0	250,000					
	009 - Pool Fund	439,715	74,021	0	0	0	0	0
	019 - Special Projects	0	0	14,750	0	0	0	0
	020 - Debt Service	173,757	173,757	173,757	50,000	0	50,000	0
	062 - DC Pension	0	0	23,999	26,215	21,603	25,204	40,700
	065 - Non-Uniform Pension	40,850	44,740	16,697	15,000	15,000	15,000	4,709
	<b>DEPARTMENT TOTALS</b>	654,322	542,518	229,203	91,215	36,603	90,204	45,409
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	654,322	542,518	251,349	103,611	63,047	124,527	45,409
	<b>TOTAL EXPENDITURES</b>	1,585,293	1,712,674	2,365,488	1,726,782	1,676,533	2,029,993	2,035,849
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	86,260	127,742	(592,875)	67,023	29,059	19,699	366,164
	<b>ENDING FUND BALANCE</b>	532,057	409,800	(297,619)	313,785	(268,560)	(277,920)	88,244

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
PARK AND RECREATION FEE IN LIEU  
REVENUES**

**FUND NO. 06**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	109,472	204,005	328,200	244,755	549,459	549,459	844,260
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	510	916	2,613	4,000	15,698	18,315	12,000
357	<b>LOCAL GOVERNMENT GRANTS</b> 480 - Miscellaneous Grants	0	0	0	610,000	250,000	260,000	900,000
387	<b>CONTRIBUTIONS</b> 060 - Developers	94,023	123,280	218,646	72,820	46,696	51,486	90,000
392	<b>INTERFUND TRANSFERS IN</b> 017 - 2016 Bond Proceeds	0	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	94,533	124,196	221,259	686,820	312,394	329,801	1,002,000
	<b>TOTAL FUNDS AVAILABLE</b>	204,005	328,200	549,459	931,575	861,854	879,260	1,846,260

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
PARK AND RECREATION FEE IN LIEU  
FUND - EXPENDITURES**

**FUND NO. 06**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
452	<b>PARK &amp; REC FEE IN LIEU</b> 310 - Professional Services	0	0	0	153,000	0	0	0
480	<b>MISCELLANEOUS EXPENSE</b> 700 - Capital Purchase	0	0	0	1,020,000	0	35,000	1,553,400
492	<b>INTERFUND TRANSFERS OUT</b> 005 - Parks and Recreation 009 - Pool Fund	0 0	0 0	0 0	0 0	0 0	0 0	292,861 0
								292,861
	<b>TOTAL EXPENDITURES</b>	0	0	0	1,173,000	0	35,000	1,846,261
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	94,533	124,196	221,259	(486,180)	312,394	294,801	(844,261)
	<b>ENDING FUND BALANCE</b>	204,005	328,200	549,459	(241,425)	861,854	844,260	(1)

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
RECREATION CAPITAL RESERVE  
REVENUES**

**FUND NO. 07**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	376,130	127,493	127,493	2,486	322,839	322,839	52,920
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	1,363	403	96	150	3,797	4,430	0
354	<b>STATE GRANTS</b>							
	001 - Greenways Trails and Rec Proqraming	0	0	0	0	52,000	52,000	0
	002 - DCED Multi-Modal Transportation Fu	0	0	0	0	0	0	343,000
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	52,000	52,000	343,000
392	<b>INTERFUND TRANSFERS IN</b>							
	001 - General Fund	0	205,000	0	0	0	0	0
	005 - Parks & Recreation	0	250,000	0	0	0	0	0
	013 - Sewer Proceeds	0	0	0	1,245,933	0	285,399	
	015 - Golf	0	0	205,000	150,000	0	150,000	0
	017 - 2016 Bond Proceeds	0	0	0	0	0	210,178	257,051
	<b>DEPARTMENT TOTALS</b>	0	455,000	205,000	1,395,933	0	645,577	257,051
	<b>TOTAL REVENUES</b>	1,363	455,403	205,096	1,396,083	55,797	702,007	600,051
	<b>TOTAL FUNDS AVAILABLE</b>	377,493	582,896	332,589	1,398,569	378,636	1,024,845	652,971

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
RECREATION CAPITAL RESERVE  
EXPENDITURES**

FUND NO. 07

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
454	MACCLESFIELD PARK 313 - Engineering Fees	0	0	0	192,013	43,284	46,000	45,051
480	MISC. EXPENDITURES 600 - Capital Projects	0	569,947	9,750	1,253,420	864,230	925,925	555,000
492	INTERFUND TRANSFERS OUT 005 - Park and Recreation	250,000	0	0	57,120	0	0	52,920
	<b>TOTAL EXPENDITURES</b>	250,000	569,947	9,750	1,502,553	907,514	971,925	652,971
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(248,637)	(114,543)	195,346	(106,470)	(851,717)	(269,918)	(52,920)
	<b>ENDING FUND BALANCE</b>	127,493	12,950	322,839	(103,984)	(528,879)	52,920	0

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
PROPRIETARY FUNDS - SEWER  
REVENUE**

FUND NO. 08 / 18

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/23	2023 PROJECTED	2024 BUDGET
289	<b>1/1 - R/E NET POSITION</b>	3,031,145	9,598,237	6,686,693	459,529	24,705,467	24,705,467	0
	<b>INTEREST EARNINGS</b>							
341	000 - Interest Earnings	10,403	33,258	17,448	0	236,584	276,015	0
	<b>GRANTS</b>							
354	040 - State Grant	0	0	0	0	0	0	0
	<b>LATERAL INSPECTIONS</b>							
361	313 - Lateral Inspections	42,700	49,500	38,200	0		0	0
	<b>SEWERAGE CHARGES</b>							
364	110 - Connection Fees From	233,750	271,730	105,850	0	0	0	0
	123 - Certification Fees	2,735	4,700	1,280	0	0	0	0
	130 - Sewer Use Charges	11,372,041	11,394,987	2,129,348	0	0	0	0
	601 - Edgewood Vlg Assess Fees	10,960	9,963	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	11,619,486	11,681,380	2,236,478	0	0	0	0
	<b>FIXED ASSET DISPOSITION</b>							
391	000 - Sale of Fixed Asset	0	0	0	0	0	0	0
	<b>INTERFUND TRANSFERS IN</b>							
392	013 - Sewer Sale Fund	0	0	11,093,659	0	0	0	0
	017 - 2016 Bond Proceeds	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	0	11,093,659	0	0	0	0
	<b>REBATE FROM PRIOR YEAR</b>							
395	001 - Casualty Insurance	13,819	8,765	6,482	0	0	0	0
	002 - Workmens Compensation	3,427	4,311	1,186	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	17,246	13,076	7,668	0	0	0	0
	<b>TOTAL REVENUES</b>	11,689,835	11,777,214	13,393,452	0	236,584	276,015	0



**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
PROPRIETARY FUNDS - SEWER FUND  
EXPENDITURES**

FUND NO. 08/18

DEPT.	ACCOUNT	2020	2021	2022	2023	2023	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 10/31/2023	PROJECTED	BUDGET
429	<b>OPERATING EXPENSES</b>							
	100 - Personal Services	187,742	191,959	55,113	0	0	0	0
	103 - Overtime	6,111	7,249	2,116	0	0	0	0
	150 - Benefits	8,381	8,555	2,779	0	0	0	0
	151 - Longevity	2,451	2,525	0	0	0	0	0
	153 - Deferred Comp. Match	2,900	1,700	7,163	0	0	0	0
	156 - Health care	83,567	112,999	51,533	0	0	0	0
	160 - FICA	13,812	11,754	7,048	0	0	0	0
	191 - Uniforms	0	0	0	0	0	0	0
	210 - Office/Administration	2,651	592	715	0	0	0	0
	227 - Fuels and Chemicals	0	0	0	0	0	0	0
	232 - Diesel & Gasoline Fuel	6,629	5,662	1,705	0	0	0	0
	251 - Vehicle Parts & Supplies	774	934	179	0	0	0	0
	260 - Minor Equipment	1,149	0	301	0	0	0	0
	300 - Contracted Services	128,647	278,025	15,086	0	0	0	0
	307 - Water Consumption Data	7,944	8,344	1,428	0	0	0	0
	311 - Audit Fees	8,000	0	2,500	0	0	0	0
	313 - Engineering Fees	193,367	232,315	228,817	0	9,724	10,000	0
	314 - Legal Fees	215,243	200,012	133,622	0	72,226	76,000	0
	317 - Training	0	1,200	0	0	0	0	0
	318 - Transmission Fees	3,247,269	4,641,211	878,654	0	0	0	0
	321 - Telephone	1,893	1,810	424	0	0	0	0
	352 - Casualty Insurance	55,760	52,418	55,556	0	0	0	0
	354 - Worker's Compensation Insurance	17,772	14,589	12,562	0	0	0	0
	361 - Electricity	69,339	78,813	19,968	0	0	0	0
	364 - Water & Sewer	3,451	3,624	138,016	0	0	0	0
	368 - Refund Credit Balance Sewer	0	0	79,151	0	0	0	0
	375 - R&M-Meters/General	4,229	2,698	5,590	0	0	0	0
	376 - R&M-Manholes/Mains	45,320	99,389	14,838	0	0	0	0
	377 - R&M-Pump Stations	51,430	31,107	5,284	0	0	0	0
	378 - R&M-Joint Use Y.B.	81,267	98,934	43,095	0	10,265	10,265	0
	379 - R&M-Computers	3,160	2,160	720	0	0	0	0
	392 - Software Maintenance	0	0	0	0	0	0	0
	410 - Fines and Penalties	0	0	0	0	0	0	0
	480 - Miscellaneous	1,024	0	0	0	0	0	0
	490 - Sewer Auth. Admin & Cap Funds	0	0	0	0	0	0	0
	600 - Capital Projects	28,833	1,722,229	241,960	0	115,338	116,838	0
	601 - Edgewood Vlg Sewer Project	160	0	0	0	0	0	0
	602 - Morrisville Capital Projects	264,504	0	0	0	0	0	0
	603 - Capital Construction-Robinson Pla	0	0	0	0	0	0	0
	603 - YBSA Capital Projects	50,476	111,488	10,033	0	0	0	0
	604 - Capital Construction-Historic Vill	11,830	0	0	0	0	0	0
	604 - I & I Improvements	0	0	0	0	0	0	0
	700 - Capital Purchases	0	0	0	0	0	0	0
	800 - Depreciation Expense	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>4,807,083</b>	<b>7,924,297</b>	<b>2,015,956</b>	<b>0</b>	<b>207,553</b>	<b>213,103</b>	<b>0</b>
471	<b>DEBT PRINCIPAL</b>							
	003 - Principal - GOB 2011/2016	0	0	0	0	0	0	0
	004 - Principal 2016 (New Money)	720,100	740,300	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>720,100</b>	<b>740,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
472	<b>DEBT INTEREST</b>							
	002 - Amortization Expense	0	0	0	0	0	0	0
	003 - GOB 2011/2016	0	0	0	0	0	0	0
	004 - Interest 2016 (New Money)	394,592	372,686	91,881	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>394,592</b>	<b>372,686</b>	<b>91,881</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>5,921,775</b>	<b>9,037,283</b>	<b>2,107,837</b>	<b>0</b>	<b>207,553</b>	<b>213,103</b>	<b>0</b>
	(Continued)							

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
PROPRIETARY FUNDS - SEWER FUND  
EXPENDITURES**

**FUND NO. 08 / 18**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
483	<b>PENSION FUND EXPENDITURES</b>							
	000 - Unfunded Pension Expenses	0	0	0	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>							
	001 - General Fund	300,000	400,000	0	0	0	0	0
	017 - Bond Fund	0	0	0	0	0	0	0
	062 - DC Pension	0	0	0	0	0	0	0
	065 - NonUniform Pension	66,000	59,700	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	366,000	459,700	0	0	0	0	0
							0	
499	<b>CAPITAL RESERVE</b>	0	0	0	0	0		0
	<b>TOTAL EXPENSES</b>	6,287,775	9,496,983	2,107,837	0	207,553	213,103	0
	<b>NET INCOME (LOSS)</b>	5,333,592	3,821,615	11,285,615	0	29,031	62,912	0
	<b>SEWER FUND NET POSITION</b>							
279 / 283	<b>1/1 RETAINED EARNINGS</b>	3,031,145	9,598,237	13,419,852				
	<b>NET INCOME (LOSS)</b>	6,567,092	3,821,615	11,285,615				
279 / 283	<b>12/31 RETAINED EARNINGS</b>	9,598,237	13,419,852	24,705,467				

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
COMMUNITY POOL  
REVENUES**

**FUND NO. 09**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
289	<b>1/I CASH BALANCE</b>	16,473	14,793	13,674	0	14,793	14,793	(212,023)
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	93	732	1,308	1,000	13,995	16,328	13,020
367	<b>COMMUNITY POOL</b>							
	100 - Membership Fees	42,515	837,503	894,005	1,000,000	1,005,140	1,005,475	1,215,968
	200 - Miscellaneous Sales	0	80,628	142,196	145,000	131,179	131,179	141,942
	<b>DEPARTMENT TOTALS</b>	42,515	918,131	1,036,201	1,145,000	1,136,319	1,136,654	1,357,910
380	<b>MISCELLANEOUS REVENUES</b>							
	000 - Miscellaneous Revenues	0	(50)	760	0	9,654	9,654	10,000
	001 - Swim Team Rental	0	0	0	0	0	0	6,000
	<b>DEPARTMENT TOTALS</b>	0	(50)	760	0	9,654	9,654	16,000
392	<b>INTERFUND TRANSFERS IN</b>							
	005 - Park and Rec Fund	439,715	74,021	0	0	0	0	0
	006 - Park & Rec FIL	0	0	0	0	0	0	0
	012 - American Rescue Plan	0	0	200,367	0	0	0	0
	017 - 2016 Bond Proceeds	0	0	0	0	0	0	301,323
	031 - Pool Capital Reserve	11,486	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	451,201	74,021	200,367	0	0	0	301,323
395	<b>REBATE FROM PRIOR YEAR</b>							
	001 - Casulty Insurance	3,625	2,299	1,700	3,000	2,175	2,175	2,000
	002 - Workmens Compensation	6,855	8,620	2,372	3,000	3,388	3,388	2,500
	<b>DEPARTMENT TOTALS</b>	10,480	10,919	4,072	6,000	5,563	5,563	4,500
	<b>TOTAL REVENUES</b>	504,289	1,003,753	1,242,708	1,152,000	1,165,531	1,168,199	1,692,753
	<b>TOTAL FUNDS AVAILABLE</b>	520,762	1,018,546	1,256,382	1,152,000	1,180,324	1,182,992	1,480,730

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
COMMUNITY POOL  
EXPENDITURES**

**FUND NO. 09**

DEPT.	ACCOUNT	2020	2021	2022	2023	2023	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 10/31/2023	PROJECTED	BUDGET
452	<b>COMMUNITY POOL</b>							
	100 - Personnel	186,089	415,958	538,937	500,000	540,854	580,854	580,313
	103 - Over Time	36	41,772	34,358	30,000	21,909	21,909	22,000
	150 - Benefits/Life Ins.	1,190	1,196	2,701	2,000	3,600	4,000	4,000
	153 - Deferred Comp Match	3,400	3,400	2,814	3,400	2,948	3,500	4,675
	156 - Hospitalization	60,613	68,283	87,689	80,000	81,803	95,000	69,128
	161 - FICA Employer's Share	11,134	29,342	46,713	40,545	45,514	53,000	46,077
	200 - Parts and Supplies	2,354	9,836	21,372	20,000	34,383	40,156	30,000
	210 - Office/Administration	11,574	27,423	29,414	28,000	3,130	3,130	5,000
	222 - Chemicals	0	34,017	27,912	40,000	45,740	45,740	50,000
	238 - Uniforms	0	8,623	5,663	8,000	8,058	8,058	8,000
	247 - Events and Programs	1,796	379	6,545	7,000	3,483	3,483	5,000
	248 - Membership Refunds	42,623	(108)	1,065	600	1,410	1,410	1,500
	249 - Other Expenses at Pool	70	1,249	141	0	0	0	0
	260 - Minor Equipment	22,799	34,804	674	34,800	11,422	12,000	10,000
	300 - Contracted Services	38,013	59,412	70,265	70,860	121,934	125,000	125,000
	310 - Administrative Fees	0	0	0	0	0	0	0
	317 - Education/Training	395	4,498	1,319	7,500	3,643	5,000	7,500
	318 - Professional Services/Marketin	1,830	8,946	2,701	6,000	1,282	1,282	5,000
	338 - Pool Credit Card Merchant Fee	0	0	0	0	0	0	30,000
	352 - Casualty Insurance	14,624	13,749	14,572	14,085	50,652	50,652	24,450
	354 - Workers' Comp. Insurance	35,548	29,177	25,123	25,101	36,359	40,000	17,624
	360 - Utilities	24,432	74,381	75,184	72,500	85,327	90,000	95,000
	373 - Maint/Repairs/Facility	27,772	127,837	118,334	140,000	154,347	154,347	159,764
	376 - Maintenance/Grounds	0	0	902	0	0	0	0
	600 - Capital Construction	0	0	111,315	0	31,263	31,263	0
	700 - Capital Purchases	0	0	89,052	0	0	0	141,559
	800 - Depreciation Expense	113,455	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	599,746	994,174	1,314,764	1,130,391	1,289,060	1,369,784	1,441,590
492	<b>INTERFUND TRANSFERS OUT</b>							
	001 - General Fund	0	0	0	0	0	0	0
	031 - Pool Capital Reserve	0	0	0	0	0	0	0
	062 - DC Pension	0	0	12,884	10,083	12,197	14,230	8,140
	065 - NonUniform Pension	14,000	14,030	11,132	11,000	11,000	11,000	3,139
	<b>TRANSFERS TOTAL</b>	14,000	14,030	24,016	21,083	23,197	25,230	11,279
	<b>TOTAL EXPENSES</b>	613,746	1,008,204	1,338,780	1,151,474	1,312,257	1,395,014	1,452,869
	<b>12/31 CASH BALANCE</b>	14,793	13,674	14,793	526	(131,932)	(212,023)	27,862

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
TRAFFIC IMPACT FUND  
REVENUES**

**FUND NO. 11**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	141,634	138,353	197,986	197,832	201,409	201,409	206,665
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	500	733	1,186	2,000	4,505	5,256	4,500
387	<b>CONTRIBUTIONS</b> 519 - Dev. Contr. Service Area 2	1,236	58,900	2,237	0	0	0	0
392	<b>INTERFUND TRANSFERS IN</b> 001 - General Fund	0	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	1,736	59,633	3,423	2,000	4,505	5,256	4,500
	<b>TOTAL FUNDS AVAILABLE</b>	143,370	197,986	201,409	199,832	205,915	206,665	211,165

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
TRAFFIC IMPACT FUND  
EXPENDITURES**

**FUND NO. 11**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
439	<b>HIGHWAY CONSTRUCTION</b>							
	313 - Engineering Fees	5,017	0	0	0	0	0	0
	600 - Traffic Projects	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	5,017	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	5,017	0	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(3,281)	59,633	3,423	2,000	4,505	5,256	4,500
	<b>ENDING FUND BALANCE</b>	138,353	197,986	201,409	199,832	205,915	206,665	211,165

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
AMERICAN RESCUE PLAN FUND  
REVENUES**

**FUND NO. 12**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	0	0	1,719,207	1,206,703	1,333,138	1,333,138	139,516
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	0	3,638	3,301	1,500	24,681	28,795	10,000
351	<b>FEDERAL GRANTS</b> 020 - Stimulus Money Receipt	0	1,716,680	1,727,535	0	0	0	0
	<b>TOTAL REVENUES</b>	0	1,720,318	1,730,837	1,500	24,681	28,795	10,000
	<b>TOTAL FUNDS AVAILABLE</b>	0	1,720,318	3,450,044	1,208,203	1,357,819	1,361,933	149,516

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
AMERICAN RESCUE PLAN  
EXPENDITURES**

**FUND NO. 12**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
480	<b>MISCELLANEOUS EXPENSE</b>							
	001 - Miscellaneous Expense	0	0	0	0	218,921	218,921	0
492	<b>INTERFUND TRANSFERS TO</b>							
	001 - General Fund	0	0	786,692	200,000	0	200,000	142,464
	009 - Pool Fund	0	0	200,367	0	0	0	0
	019 - Special Projects	0	0	237,750	0	0	0	0
	030 - Capital Reserve	0	0	1,018,532	665,000	0	564,575	0
	036 - Road Machinery	0	0	0	20,000	0	20,000	0
	<b>DEPARTMENT TOTALS</b>	0	0	2,243,340	885,000	218,921	1,003,496	142,464
	<b>TOTAL EXPENDITURES</b>	0	0	2,243,340	885,000	437,842	1,222,417	142,464
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	1,720,318	1,206,703	323,203	(413,161)	139,516	(132,464)
	<b>ENDING FUND BALANCE</b>	0	1,720,318	1,206,703	323,203	919,977	139,516	7,052



**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
SEWER SALE  
REVENUES**

**FUND NO. 13**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	0	0	0	0	22,580,144	22,580,144	23,181,837
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	0	0	123,246	50,000	297,091	1,047,091	1,150,000
	001 - SLGS proceeds	0	0	(1,367,909)	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	0	(1,244,664)	50,000	297,091	1,047,091	1,150,000
391	<b>FIXED ASSETS</b>							
	000 - Sale of Fixed Assets	0	0	50,000,000	0	0	12,000	0
	<b>TOTAL REVENUES</b>	0	0	48,755,336	50,000	297,091	1,059,091	1,150,000
	<b>TOTAL FUNDS AVAILABLE</b>	0	0	48,755,336	50,000	22,877,236	23,639,236	24,331,837

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
SEWER SALE  
EXPENDITURES**

**FUND NO. 13**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
489	<b>UNCLASSIFIED EXPENDITURE</b>							
	310 - Professional Services	0	0	565,579	0	0	0	0
	430 - Transfer Taxes on Sale	0	0	4,439	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	0	570,018	0	0	0	0
492	<b>INTERFUND TRANSFER TO</b>							
	001 - General Fund	0	0	0	1,245,933	0	0	1,370,051
	005 - Parks & Recreation	0	0	0	0	0	172,000	0
	007 - Parks & Rec Capital Reserve	0	0	0	0	0	285,399	0
	008 - Sewer Fund	0	0	11,093,659	0	0	0	0
	015 - Golf Fund	0	0	14,511,516	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	25,605,174	1,245,933	0	457,399	1,370,051
	<b>TOTAL EXPENDITURES</b>	0	0	26,175,192	1,245,933	0	457,399	1,370,051
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	0	22,580,144	(1,195,933)	297,091	601,692	(220,051)
	<b>ENDING FUND BALANCE</b>	0	0	22,580,144	(1,195,933)	22,877,236	23,181,837	22,961,786

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GOLF BOND REPAYMENT FUND  
REVENUES**

**FUND NO. 14**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	0	0	0	0	0	0	75,250
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	0	0	0	250	0	250	3,763
392	<b>INTERFUND TRANSFERS IN</b> 015 - Golf Fund	0	0	0	75,000	0	75,000	75,000
	<b>TOTAL REVENUES</b>	0	0	0	75,250	0	75,250	78,763
	<b>TOTAL FUNDS AVAILABLE</b>	0	0	0	75,250	0	75,250	154,013

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GOLF BOND REPAYMENT FUND  
EXPENDITURES**

**FUND NO. 14**

<b>DEPT.</b>	<b>ACCOUNT</b>	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	0	0	75,250	0	75,250	78,763
	<b>ENDING FUND BALANCE</b>	0	0	0	75,250	0	75,250	154,013

**LOWER MAKEFIELD TOWNSHIP  
2024 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
REVENUES**

ND NO. 15

DEPT.	ACCOUNT	2020	2021	2022	2023	2023	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 09/30/2023	PROJECTED	BUDGET
100	<b>I/I NET POSITION</b>	0	0	2,096,014	0	(605,000)	(605,000)	(680,130)
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	0	0	0	0	0	0	0
367	<b>GOLF PARTICIPATION FEES</b>							
	100 - Greens Fees	1,318,202	1,573,625	1,616,908	1,550,000	1,480,314	1,633,888	1,650,000
	110 - Practice Range Revenue	165,191	204,176	172,394	204,000	200,859	212,185	210,000
	120 - Cart Revenue	485,507	654,884	645,697	634,500	544,789	615,208	636,000
	130 - Clothing	43,632	56,503	48,176	57,500	39,030	63,008	65,000
	131 - Accessories	4,867	6,369	6,136	10,800	7,164	10,163	12,800
	132 - Balls/Gloves	33,149	57,209	49,692	53,500	43,445	43,026	41,950
	133 - Clubs	28,511	64,615	45,819	37,500	27,121	26,732	35,000
	134 - Bags/Other Merchandise	10,998	31,356	53,388	25,500	31,740	30,401	25,000
	135 - Lessons - Junior Camp	66,491	151,798	113,710	137,500	101,590	103,613	125,000
	136 - Club Rental	1,195	0	0	4,000	438	1,600	2,000
	138 - Handicap Fee	6,095	14,035	19,940	17,500	22,567	17,055	20,000
	139 - Other Revenue	18,848	4,703	5,589	10,000	30,912	8,538	10,000
	140 - Food	130,763	217,117	240,715	230,000	193,752	266,368	275,000
	141 - Beverage	14,348	34,977	37,709	25,500	55,104	32,129	30,000
	142 - Beer	99,111	168,899	207,479	178,500	159,753	216,319	215,000
	143 - Liquor	43,129	73,645	95,360	70,500	68,427	94,740	88,200
	144 - Wine	11,396	17,506	17,804	17,000	13,388	16,866	16,500
	147 - Other Revenue	43,343	90,281	106,365	66,000	91,664	84,058	85,000
	150 - Food Sales - Banquet	73,256	195,843	221,668	162,000	177,951	229,071	225,000
	151 - Beverage Sales - Banquet	152	2,377	3,586	1,200	4,581	4,009	4,000
	152 - Beer Sales - Banquet	7,425	8,004	31,849	10,500	31,135	22,422	25,000
	153 - Liquor Sales - Banquet	9,221	24,351	6,490	23,000	11,706	22,271	22,250
	154 - Wine Sales - Banquet	2,912	10,607	679	4,000	2,360	1,500	4,000
	192 - Interest Income	1,396	2,132	3,592	2,250	12,661	14,060	15,250
	195 - Other G & A Revenue	5,020	23,831	1,796	7,500	(10,655)	3,962	9,000
	197 - Gratuities, Tips & Com	0	0	0	0	(30,735)	0	0
	<b>DEPARTMENT TOTALS</b>	2,624,160	3,688,843	3,752,541	3,540,250	3,311,057	3,773,192	3,846,950
380	<b>MISCELLANEOUS REVENUES</b>							
	000 - Miscellaneous Revenue	0	0	0	0	0	0	0
391	<b>REVENUES</b>							
	000 - Sale of Fixed Assets	0	0	0	0	0	0	0
392	<b>INTERFUND TRANSFERS IN</b>							
	001 - General Fund	597,055	0	0	0	0	0	0
	011 - Traffic Impact	0	0	0	0	0	0	0
	013 - Sewer Sale Fund	0	0	14,511,516	0	0	0	0
	020 - Debt Services	0	31,325	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	597,055	31,325	14,511,516	0	0	0	0
	<b>TOTAL REVENUES</b>	3,221,215	3,720,168	18,264,057	3,540,250	3,311,057	3,773,192	3,846,950
	<b>TOTAL FUNDS AVAILABLE</b>	3,221,215	3,720,168	18,264,057	3,540,250	2,706,057	3,168,192	3,166,820

**LOWER MAKEFIELD TOWNSHIP  
2024 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2020	2021	2022	2023	2023	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 09/30/2023	PROJECTED	BUDGET
453	<b>GOLF COURSE</b>							
	800 - Depreciation Expense	0	312,060	0	0	0	0	0
462	<b>COURSE &amp; GROUNDS</b>							
	100 - Course & Grounds Salaried	93,759	128,221	137,050	124,200	86,116	124,187	128,000
	101 - Course & Grounds Hourly	178,127	181,114	199,322	186,300	160,523	211,797	197,600
	150 - Benefits	27,463	32,715	34,602	31,800	25,669	35,759	39,600
	161 - FICA	26,623	31,635	33,008	23,753	29,220	33,332	26,000
	162 - Unemployment Compensation T	0	0	0	11,803	0	4,521	12,268
	191 - Laundry - Uniforms	2,837	2,454	3,603	1,125	17,645	450	1,725
	200 - Supplies	12,153	11,315	20,476	11,500	20,235	18,437	13,800
	222 - Chemicals	68,226	59,728	82,031	70,000	55,437	61,619	80,000
	223 - Fertilizer	18,279	21,330	25,730	27,500	27,605	25,970	32,000
	224 - Seeds/Trees Expenses	101	1,430	0	2,000	1,900	3,900	4,000
	232 - Gas/Oil	10,087	10,913	41,031	37,500	22,518	21,737	38,000
	260 - Small Tools	1,619	3,237	1,794	3,000	293	715	1,200
	300 - Outside Services	2,390	7,646	10,470	11,500	7,318	16,978	11,500
	317 - Education & Training	0	0	0	1,100	0	650	1,100
	321 - Telephone and Fax	0	0	0	0	0	0	0
	322 - Aquatic Weed Management	450	1,150	1,300	2,000	470	350	2,500
	323 - Irrigation	4,583	21,615	12,323	5,750	12,590	8,498	9,050
	324 - Port-O-Lets	0	0	0	0	971	497	857
	326 - Sand/Top Dressing	3,797	18,459	6,596	7,500	4,813	5,207	5,600
	329 - Course & Grounds Travel	0	0	0	1,500	0	0	2,200
	335 - Tournament Expenses	2,810	590	384	0	6,220	0	0
	354 - Worker's Compensation	7,431	4,102	8,353	9,200	7,938	10,469	9,600
	362 - Utilities - Pump House	13,326	15,399	14,791	15,000	14,956	20,009	20,350
	363 - Water	3,190	12,434	30,025	12,500	15,109	14,450	12,000
	364 - Utilities - Maintenance Building	142	1,521	207	2,250	3,418	3,119	4,000
	370 - Equipment Lease	57,918	65,307	88,711	88,000	54,796	89,460	86,400
	371 - Equipment Rental	8,773	735	3,761	5,050	10,042	7,392	5,050
	373 - Building Management	0	595	2,125	1,500	144	644	1,500
	374 - Repairs & Maintenance	33,784	33,643	38,233	33,500	20,141	26,080	30,000
	376 - Landscape Expenses	2,423	739	0	4,000	3,454	3,673	4,500
	420 - Subscriptions	2,560	1,703	1,510	1,750	2,314	900	520
	480 - Course & Grounds Miscellaneous	252	0	3,000	1,200	2,119	1,490	900
	481 - Other Course & Grounds Exp	2,050	0	0	0	0	0	0
	700 - Capital Purchases	0	195	0	0	163,310	0	0
	<b>DEPARTMENT TOTALS</b>	585,151	669,924	800,437	733,781	777,284	752,290	781,820
463	<b>PRACTICE RANGE</b>							
	200 - Supplies							
	201 - Range Balls	4,499	23,682	14,056	3,500	9,821	7,702	7,500
	<b>DEPARTMENT TOTALS</b>	13,125	15,750	9,000	15,000	1,530	16,500	18,000
	<b>DEPARTMENT TOTALS</b>	17,624	39,432	23,056	18,500	11,351	24,202	25,500
	(Continued)							

**LOWER MAKEFIELD TOWNSHIP  
2024 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2020	2021	2022	2023	2023	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 09/30/2023	PROJECTED	BUDGET
464	<b>CARTS</b>							
	100 - Carts - Salaried	0	0	78,929	78,550	56,241	77,657	80,115
	101 - Carts - Hourly	53,284	76,316	0	0	0	0	0
	150 - Benefits	0	0	0	0	0	0	0
	161 - FICA	5,204	7,739	6,846	6,009	6,573	7,008	6,129
	162 - Unemployment Compensation Tax	0	0	0	1,807	0	735	1,843
	200 - Supplies	17,816	1,584	12,521	2,500	23,997	11,441	12,000
	260 - Minor Equipment - Carts	0	260	0	550	0	350	700
	374 - Repairs & Maintenance	690	3,987	39	1,500	25,302	1,054	1,500
	380 - Cart Lease	61,992	76,499	76,499	77,400	74,860	75,800	77,400
	<b>DEPARTMENT TOTALS</b>	<b>138,986</b>	<b>166,385</b>	<b>174,835</b>	<b>168,316</b>	<b>186,973</b>	<b>174,045</b>	<b>179,687</b>
465	<b>PRO SHOP</b>							
	100 - Pro Shop - Salaried	136,110	211,603	189,146	205,000	126,339	196,500	200,000
	101 - Pro Shop - Hourly	45,068	46,253	54,917	49,804	51,089	67,272	52,800
	150 - Benefits	4,754	5,735	5,907	6,300	21,722	6,058	6,000
	161 - FICA	17,886	26,608	23,834	19,493	18,682	20,734	17,000
	162 - Unemployment Compensation Tax	0	0	0	13,414	0	5,203	10,293
	180 - Cost of Goods Sold - Merchandise	119,174	165,990	171,362	138,600	128,205	147,698	140,000
	191 - Laundry - Uniforms	0	0	0	6,000	0	1,326	6,350
	199 - Comission	0	0	0	3,000	0	1,200	2,900
	200 - Supplies	451	784	137	1,000	2,760	2,726	2,500
	203 - Score Cards	1,393	2,344	1,408	3,100	1,589	1,580	3,100
	206 - Miscellaneous Supplies	0	554	0	1,000	296	308	1,000
	211 - Handicap Expenses	11,786	2,600	16,506	12,250	35,731	12,500	15,000
	317 - Education & Training	0	531	0	1,100	3,011	3,030	2,000
	335 - Tournament Expense	0	0	0	1,200	0	2,500	1,200
	354 - Worker's Compensation	5,191	3,876	7,455	6,600	8,877	7,562	7,500
	374 - Repairs & Maintenance	0	775	0	1,500	0	0	0
	376 - Landscape Expenses	275	219	1,750	0	943	723	1,750
	400 - Over/Short	0	33	0	0	0	0	0
	419 - Golf Club Rental Expense	0	0	0	0	0	0	0
	420 - Dues and Subscriptions	8,906	17,607	2,560	6,400	12,770	10,188	9,800
	481 - Other Pro Shop Expenses	1,806	7,788	5,983	5,500	24,639	2,024	3,000
	<b>DEPARTMENT TOTALS</b>	<b>352,799</b>	<b>493,299</b>	<b>480,963</b>	<b>481,261</b>	<b>436,653</b>	<b>489,132</b>	<b>482,193</b>
466	<b>FOOD &amp; BEVERAGE</b>							
	100 - Food & Beverage - Salaried	147,904	155,678	187,423	154,500	79,664	147,147	155,000
	101 - Food & Beverage - Hourly	81,095	151,290	182,699	150,000	141,962	190,693	190,000
	150 - Benefits	3,955	5,202	4,820	6,300	32,787	5,640	6,000
	161 - FICA	23,470	31,060	36,804	23,294	31,465	41,258	25,094
	162 - Unemployment Compensation Tax	0	0	0	9,526	0	4,072	10,825
	180 - Cost of Goods Sold - Food	95,501	157,550	174,495	176,400	143,141	212,263	180,854
	181 - Cost of Goods Sold - Beverage	14,623	19,162	12,230	9,500	22,320	17,350	22,543
	182 - Cost of Goods Sold - Beer	30,498	56,150	51,498	56,400	43,276	60,566	65,617
	183 - Cost of Goods Sold - Liquor	16,546	28,892	38,910	32,550	38,164	53,540	40,465
	184 - Cost of Goods Sold - Wine	7,585	18,058	7,466	7,560	4,896	7,267	7,026
	185 - Cost of Goods Sold - Banquet	0	0	0	0	0	0	0
	191 - Laundry - Uniforms	1,353	101	0	1,500	0	500	1,500
	192 - Laundry - Linens	6,304	14,276	10,854	7,500	11,531	12,441	11,750
	200 - Bar Supplies	555	2,002	1,305	1,050	5,692	1,607	1,550
	(Continued)							

**LOWER MAKEFIELD TOWNSHIP  
2024 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2020	2021	2022	2023	2023	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 09/30/2023	PROJECTED	BUDGET
cont.	201 - China/Glass/Silver	1,168	342	0	1,100	994	100	600
	202 - Cleaning Supplies	1,955	1,071	933	1,750	547	963	1,000
	203 - Dining Room Supplies	0	0	0	0	0	0	0
	204 - Kitchen Supplies	1,607	7,504	16,417	9,550	6,305	11,487	11,550
	205 - Paper Supplies	5,961	10,341	1,039	7,400	5,069	4,023	7,400
	206 - Miscellaneous Supplies	60	1,208	20,374	1,000	3,143	1,538	1,000
	209 - Flowers/Decorations	439	2,332	0	1,150	239	600	2,500
	215 - Licenses & Permits	2,290	1,530	2,702	1,950	3,924	2,832	2,750
	225 - Meals & Entertainment	2,558	357	1,450	1,500	7,191	8,933	9,650
	300 - Outside Services	14,496	20,362	18,377	20,000	11,168	13,458	18,000
	317 - Education & Training	0	228	669	600	1,631	1,204	600
	341 - Printing/Reproduction	4,386	1,758	203	2,250	(82)	750	2,250
	354 - Worker's Compensation	5,780	4,179	8,038	8,200	10,230	8,777	9,185
	371 - Equipment Rental	10,055	6,001	4,781	6,500	9,612	11,343	11,500
	374 - Repairs & Maintenance	6,516	14,656	8,660	11,600	24,069	25,410	19,000
	381 - Other Food & Beverage Expense	1,014	0	0	400	0	150	400
	400 - Over/Short	(244)	(529)	34	0	16,818	(900)	0
	<b>DEPARTMENT TOTALS</b>	<b>487,430</b>	<b>710,761</b>	<b>792,181</b>	<b>711,030</b>	<b>655,754</b>	<b>845,012</b>	<b>815,609</b>
467	<b>Marketing</b>							
	100 - Salaried	0	0	0	0	0	0	0
	340 - Advertising	24,201	22,706	28,637	17,250	14,718	21,636	20,250
	345 - Tournaments	6,640	7,257	2,680	10,000	10,569	8,981	10,000
	346 - Website	6,770	2,323	3,000	19,000	6,722	12,973	16,000
	347 - Collateral	0	0	0	0	0	0	0
	350 - Website	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>37,612</b>	<b>32,287</b>	<b>34,317</b>	<b>46,250</b>	<b>32,009</b>	<b>43,590</b>	<b>46,250</b>
468	<b>General &amp; Administrative</b>							
	100 - General & Administrative - Salaries	139,883	159,136	132,892	160,425	104,970	164,064	141,933
	101 - General & Administrative - Hourly	0	0	0	0	0	2,280	0
	150 - Benefits	3,217	4,619	4,725	4,000	10,879	10,000	3,960
	161 - FICA	13,622	14,645	11,570	12,273	8,420	12,664	10,858
	162 - Unemployment Compensation Tax	0	0	0	3,509	0	1,413	3,264
	191 - Laundry - Uniforms	0	0	0	0	0	0	0
	192 - Staff Uniforms	113	(198)	0	600	0	300	600
	202 - Cleaning Supplies	2,406	3,974	150	1,100	1,529	2,661	1,500
	207 - Bathroom Supplies	68	1,441	2,232	1,600	10,882	3,246	2,304
	210 - Office Supplies	7,855	6,437	5,251	6,650	13,635	5,939	6,600
	215 - Taxes, Licenses & Permits	0	0	210	1,000	1,531	1,200	1,000
	225 - Meals & Entertainment	0	117	19	550	462	392	700
	300 - Outside Services	15,503	41,106	33,002	33,280	25,307	32,122	32,000
	312 - Management Fees	96,684	97,830	100,432	102,340	83,873	108,084	110,784
	314 - Legal Fees	0	0	0	0	0	8,000	8,000
	317 - Education & Training	2,495	0	0	600	0	0	600
	321 - Telephone	5,424	11,041	8,042	12,200	5,058	8,917	9,400
	325 - Postage/Messenger	1,249	1,170	799	1,500	4,177	962	1,200
	329 - Travel	838	1,800	0	1,800	331	1,513	3,600
	338 - Credit Card Charges	69,740	82,061	95,400	85,260	78,277	86,856	87,400
	(Continued)							



**LOWER MAKEFIELD TOWNSHIP  
2024 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2020	2021	2022	2023	2023	2023	2024
		ACTUAL	ACTUAL	PRELIMINARY ACTUAL	BUDGET	YTD - 09/30/2023	PROJECTED	BUDGET
cont.	339 - Bank Charges	551	1,565	966	1,550	13,871	275	600
	340 - Advertising & Promotion	0	0	0	0	0	0	0
	341 - Printing/Reproduction	0	0	0	0	0	0	0
	342 - Employee Procurement	0	0	0	800	0	300	800
	343 - Data Processing Expenses	3,800	3,769	7,463	8,500	3,267	10,656	12,100
	354 - Worker's Compensation	2,240	3,167	4,860	4,830	2,674	3,136	2,837
	360 - Utilities - Clubhouse	33,486	46,386	42,586	42,400	35,295	45,768	40,000
	361 - Water	20,287	10,799	10,758	10,800	14,636	24,366	25,100
	362 - Cable TV	3,793	4,662	5,501	4,850	3,295	5,497	5,400
	363 - Trash Removal	0	0	0	0	0	0	0
	372 - Security	1,970	2,218	1,909	2,450	1,707	2,663	2,200
	374 - Repairs & Maintenance	0	0	0	0	0	0	0
	375 - Clubhouse Maintenance	8,882	17,420	13,352	15,000	12,286	14,910	20,000
	376 - Equipment Maintenance	2,011	(1,788)	0	0	450	0	0
	399 - Goodwill	11,028	295	0	750	100	1,100	1,100
	401 - Bad Debt Expense	0	0	0	0	0	0	0
	420 - Dues & Subscriptions	1,036	429	1,088	1,800	600	2,150	3,750
	480 - Miscellaneous	6	142	300	500	3,336	3,617	1,200
	481 - Other G&A Expenses	0	0	0	0	0	0	0
	540 - Contributions	0	0	0	0	0	0	0
	700 - Capital Purchases	30,664	3,878	226,352	80,000	0	200,000	200,000
	<b>DEPARTMENT TOTALS</b>	478,849	518,122	709,857	602,917	440,848	765,051	740,790
471	<b>Debt Principal</b>							
	Debt Payoff - Sanitary Sewer Sale Proceeds	0	0	14,511,516	0	0	0	0
	000 - Debt Principal 2010/2015	630,000	0	0	0	0	0	0
	005 - Debt Principal 2013A	0	0	0	0	0	0	0
	009 - Debt Principal GOB 2018	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	630,000	0	14,511,516	0	0	0	0
472	<b>Debt Interest</b>							
	002 - Debt Interest - D.V.R.F.A.	0	0	0	0	0	0	0
	003 - Debt Interest - GOB 2010/2015	38,800	13,100	0	0	0	0	0
	004 - Debt Interest - Amortization Expenses	0	(101,064)	0	0	0	0	0
	005 - Debt Interest - GOB 2013A	42,956	59,281	0	0	0	0	0
	006 - Change in Accrued Interest	0	14,429	0	0	0	0	0
	009 - Debt Interest - GOB 2018	328,255	328,255	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	410,011	314,001	0	0	0	0	0
475	<b>BOND ISSUANCE COSTS</b>							
	000 - Bond Issuance Costs	0	0	0	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>							
	001 - General Fund	0	0	1,136,896	455,000	0	455,000	455,000
	007 - Parks & Rec Capital	0	0	205,000	150,000	0	150,000	0
	014 - Golf Bond Repayment Fund	0	0	0	75,000	0	75,000	75,000
	016 - Golf Capital	0	0	0	75,000	0	75,000	225,000
	<b>DEPARTMENT TOTALS</b>	0	0	1,341,896	755,000	0	755,000	755,000
	<b>TOTAL EXPENDITURES</b>	3,138,462	3,256,271	18,869,057	3,517,055	2,540,873	3,848,322	3,826,849
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	82,754	463,898	(605,000)	23,195	770,184	(75,130)	20,101
	<b>NET INCOME / (LOSS)</b>	82,754	463,898	(605,000)	23,195	165,184	(680,130)	(660,029)

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GOLF CAPITAL PROJECTS  
REVENUES**

**FUND NO. 16**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	0	0	0	0	0		75,100
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	0	0	0	100	0	100	3,755
392	<b>INTERFUND TRANSFERS IN</b> 015 - Golf Fund	0	0	0	75,000	0	75,000	225,000
	<b>TOTAL REVENUES</b>	0	0	0	75,100	0	75,100	228,755
	<b>TOTAL FUNDS AVAILABLE</b>	0	0	0	75,100	0	75,100	303,855

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GOLF CAPITAL PROJECTS  
EXPENDITURES**

**FUND NO. 16**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
492	<b>INTERFUND TRANSFERS OUT</b> 015 - Golf Fund	0	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	0	0	75,100	0		228,755
	<b>ENDING FUND BALANCE</b>	0	0	0	75,100	0	75,100	303,855

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
2016 BOND PROCEEDS  
REVENUES**

**FUND NO. 17**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>20232 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
	<b>1/1 FUND BALANCE</b>	4,905,059	4,920,183	4,277,792	4,277,838	4,288,784	4,288,784	4,178,836
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	47,263	14,954	10,992	15,000	49,716	200,000	50,000
392	<b>INTERFUND TRANSFERS IN</b> 019 - Special Projects Fund	0	0	0	0	0	0	0
393	<b>BOND PROCEEDS</b> 105 - Bond Proceeds	0	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	47,263	14,954	10,992	15,000	49,716	200,000	50,000
	<b>TOTAL FUNDS AVAILABLE</b>	4,952,322	4,935,137	4,288,784	4,292,838	4,338,500	4,488,784	4,228,836

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
2016 BOND PROCEEDS  
EXPENDITURES**

**FUND NO. 17**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
492	<b>INTERFUND TRANSFERS OUT</b>							
	001 - General Fund	0	0	0	0	0	0	50,000
	005 - Park & Recreation	0	0	0	0	0	0	0
	006 - Park & Rec FIL	0	0	0	0	0	0	0
	007 - Parks & Rec Cap Res	0	0	0	0	0	0	257,051
	009 - Pool	0	0	0	0	0	0	301,323
	019 - Special Projects	32,139	657,345	0	500,000	0	0	2,852,197
	030 - Capital Reserve	0	0	0	0	0	176,800	0
	045 - Patterson Farm	0	0	0	0	0	133,148	699,852
	<b>DEPARTMENT TOTALS</b>	32,139	657,345	0	500,000	0	309,948	4,160,423
	<b>TOTAL EXPENDITURES</b>	32,139	657,345	0	500,000	0	309,948	4,160,423
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	15,124	(642,391)	10,992	(485,000)	49,716	(109,948)	(4,110,423)
	<b>ENDING FUND BALANCE</b>	4,920,183	4,277,792	4,288,784	3,792,838	4,338,500	4,178,836	68,413

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
SPECIAL PROJECTS FUND  
REVENUES**

**FUND NO. 19**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	10,921	45,342	(13,973)	0	194,752	194,752	244,126
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	0	0	0	0	1,829	2,133	2,500
354	<b>STATE GRANTS</b>							
	050 - ARLE Grant	0	0	0	279,000	0	38,925	240,075
	052 - Dog Park Grant	325	94					
	053 - PCCD Grant	48,719	0					
	<b>DEPARTMENT TOTAL</b>	49,044	94	0	279,000	0	38,925	240,075
357	<b>LOCAL GOVERNMENT GRANTS</b>							
	001 - Local Government Grants	0	0	548,341	0	518,052	518,052	0
380	<b>MISCELLANEOUS REVENUES</b>							
	006 - Park & Ride Lot Sale	0	0	0	0	0	0	0
387	<b>CONTRIBUTIONS</b>							
	191 - Offsite Traffic Improvement F	8,873	0	0	0	1,077	1,077	0
	197 - Matrix Fee	0	0	8,250	0	0	0	0
	198 - Fee In Lieu - Sidewalks	50,312	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	59,185	0	8,250	0	1,077	1,077	0
392	<b>INTERFUND TRANSFERS IN</b>							
	001 - General Fund	18,000	48,624	125,000	0	0	0	0
	005 - Park & Rec	0	0	14,750	0	0	0	0
	012 - American Rescue Plan	0	0	237,750	0	0	0	0
	017 - 2016 Bond Proceeds	32,139	657,345	0	500,000	0	0	2,852,197
	<b>DEPARTMENT TOTAL</b>	50,139	705,969	377,500	500,000	0	0	2,852,197
	<b>TOTAL REVENUES</b>	158,367	706,063	934,091	779,000	520,957	560,187	3,094,772
	<b>TOTAL FUNDS AVAILABLE</b>	169,288	751,405	920,118	779,000	715,710	754,940	3,338,898

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
SPECIAL PROJECTS FUND  
EXPENDITURES**

**FUND NO. 19**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
460	<b>SPECIAL PROJECTS</b>							
	480 - Miscellaneous	0	0	4,250	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>							
	001 - General Fund	0	0	0	0	0	0	0
	017 - 2016 Bond Proceeds	0	0	0	0	0	0	0
	020 - Debt Service	0	0	0	0	0	0	0
	038 - Sidewalk FIL	0	50,312	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>0</b>	<b>50,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
600	<b>CAPITAL CONSTRUCTION</b>							
	614 - Sandy Run	47,170	647,198	22,358	0	0	0	0
	615 - Big Oak/Make - Turning/Xwalk	7,941	11,416	8,274	240,000	10,200	12,000	228,000
	616 - Rt.332-Mir.Lake - Signal	5,808	39,706	0	0	0	0	0
	617 - Community Park Trail - Engineer	63,029	16,745	7,563	0	106,245	109,745	0
	618 - Community Park Trail - Construc	0	0	544,805	0	295,525	295,525	0
	620 - Codes Permit Software Upgrade	0	0	73,080	0	0	0	0
	657 - Website	0	0	0	50,000	0	0	0
	658 - Quiet Zone - Engineering	0	0	0	0	1,238	1,238	0
	659 - Quiet Zone - Construction	0	0	0	500,000	0	0	500,000
	715 - Maplevale Storm Water	0	0	65,037	65,000	92,306	92,306	66,000
	748 - Woodside Road Bikepath	0	0	0	0	0	0	0
	749 - PRP Projects	0	0	0	0	0	0	1,364,660
	750 - Highland Drive	0	0	0	0	0	0	697,537
	751 - Taylorsville Road Crossing	0	0	0	0	0	0	290,000
	<b>DEPARTMENT TOTAL</b>	<b>123,946</b>	<b>715,066</b>	<b>721,116</b>	<b>855,000</b>	<b>505,514</b>	<b>510,814</b>	<b>3,146,197</b>
	<b>TOTAL EXPENDITURES</b>	<b>123,946</b>	<b>765,378</b>	<b>725,366</b>	<b>855,000</b>	<b>505,514</b>	<b>510,814</b>	<b>3,146,197</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>34,421</b>	<b>(59,315)</b>	<b>208,725</b>	<b>(76,000)</b>	<b>15,443</b>	<b>49,373</b>	<b>(51,425)</b>
	<b>ENDING FUND BALANCE</b>	<b>45,342</b>	<b>(13,973)</b>	<b>194,752</b>	<b>(76,000)</b>	<b>210,196</b>	<b>244,126</b>	<b>192,701</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
DEBT SERVICE FUND  
REVENUES**

**FUND NO. 20**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	(14,273)	0	5,532	2,150	49,122	49,122	(639)
301	<b>REAL ESTATE TAXES</b>	2.79 mills	2.79 mills	2.09 mills	2.09 mills			2.63 mills
	100 - Current	1,462,324	1,470,307	1,104,400	1,129,878	1,097,811	1,280,047	1,433,168
	200 - Delinquent	10,079	12,588	7,087	5,000	2,064	2,406	5,000
	600 - Interim	5,014	8,065	4,787	2,500	3,682	4,294	2,500
	601 - Interim - Delinquent	326	1,094	763	500	941	1,097	500
	<b>DEPARTMENT TOTALS</b>	1,477,744	1,492,054	1,117,037	1,137,878	1,104,498	1,287,845	1,441,168
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	551	642	1,139	1,000	3,887	4,535	4,500
380	<b>MISCELLANEOUS REVENUE</b>							
	000 - Miscellaneous Revenue	0	0	0	0	1,650	1,650	0
392	<b>INTERFUND OPERATING IN</b>							
	001 - General Fund	98,593	74,600	500	0	0	0	0
	003 - Fire Protection Fund	49,300	49,056	43,064	49,182	0	49,182	0
	005 - Park & Recreation	173,757	173,757	173,757	50,000	0	50,000	0
	<b>DEPARTMENT TOTALS</b>	321,650	297,413	217,321	99,182	0	99,182	0
	<b>TOTAL REVENUES</b>	1,799,945	1,790,109	1,335,497	1,238,060	1,110,036	1,393,212	1,445,668
	<b>TOTAL FUNDS AVAILABLE</b>	1,785,672	1,790,109	1,341,029	1,240,210	1,159,157	1,442,334	1,445,029



**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
DEBT SERVICE FUND  
EXPENDITURES**

**FUND NO. 20**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
471	<b>DEBT PRINCIPAL</b>							
	002 - Principal - 2010	960,000	995,000	0	0	0	0	0
	006 - Principal - 2013A	0	0	165,000	170,000	0	170,000	175,000
	007 - Principal - 2016	299,900	309,700	317,650	330,000	330,000	330,000	345,000
	009 - Principal - 2018	120,000	130,000	135,000	145,000	145,000	145,000	150,000
	384 - Principal - Radio Equipment	47,754	48,296	48,564	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	1,427,654	1,482,996	666,214	645,000	475,000	645,000	670,000
472	<b>DEBT INTEREST</b>							
	002 - Interest - 2010	59,000	19,900	0	0	0	0	0
	006 - Interest - 2013A	16,700	0	15,950	11,000	5,500	11,000	5,688
	007 - Interest - 2016	197,552	188,408	267,944	167,706	167,706	167,706	154,206
	009 - Interest - 2018	64,900	59,250	52,625	45,625	24,625	45,625	38,250
	384 - Radio Equipment Install	2,365	1,823	728	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	340,517	269,381	337,247	224,331	197,831	224,331	198,144
473	<b>LOAN PAYMENT</b>							
	000 - Road Paving Loan Payment	0	0	286,071	572,144	572,142	572,142	572,142
475	<b>FISCAL AGENT'S FEES</b>							
	000 - Trustee Fees	2,500	875	2,375	2,500	1,500	1,500	1,650
492	<b>INTERFUND TRANSFERS OUT</b>							
	015 - Golf Course	15,000	31,325	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	1,785,671	1,784,577	1,291,908	1,443,975	1,246,473	1,442,973	1,441,936
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	14,273	5,532	43,590	(205,915)	(136,438)	(49,761)	3,732
	<b>ENDING FUND BALANCE</b>	0	5,532	49,122	(203,765)	(87,316)	(639)	3,093

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
REGENCY BRIDGE  
REVENUES**

**FUND NO. 21**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	463,154	578,840	631,290	592,890	661,017	661,017	141,761
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	1,836	2,385	3,587	1,500	11,949	13,941	11,000
380	<b>MISCELLANEOUS REVENUE</b> 000 - Miscellaneous Revenue	113,850	74,250	51,150	10,000	3,300	3,500	0
	<b>TOTAL REVENUES</b>	115,686	76,635	54,737	11,500	15,249	17,441	11,000
<p><i>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 Stony Hill Road"</i></p>								
	<b>TOTAL FUNDS AVAILABLE</b>	578,840	655,476	686,027	604,390	676,266	678,458	152,761

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
REGENCY BRIDGE  
EXPENDITURES**

**FUND NO. 21**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
460	<b>REGENCY BRIDGE ESC PD - FEES</b>							
	310 - Professional Services	0	24,186	25,010	65,000	37,900	49,269	60,000
	600 - Regency area improvements	0	0	0	600,000	201,050	487,428	0
	<b>DEPARTMENT TOTALS</b>	0	24,186	25,010	665,000	238,950	536,697	60,000
	<b>TOTAL EXPENDITURES</b>	0	24,186	25,010	665,000	238,950	536,697	60,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	115,686	52,450	29,727	(653,500)	(223,701)	(519,256)	(49,000)
	<b>ENDING FUND BALANCE</b>	578,840	631,290	661,017	(60,610)	437,316	141,761	92,761

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
CAPITAL RESERVE FUND  
REVENUES**

**FUND NO. 30**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	(25,014)	0	(0)	0	808,316	808,316	274,595
	Deferred Revenue							
	Accounts Payable							
	Accounts Receivable							
	<b>1/1/ CASH BALANCE</b>	(25,014)	0	(0)	0	808,316	808,316	274,595
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	17	0	7,236	0	9,919	11,572	11,000
354	<b>STATE GRANTS</b>							
	080 - DEP 902 Recycling Grant	306,416	0	0	0	0	0	0
	090 - DCED Police Grant	0	60,000	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	306,416	60,000	0	0	0	0	0
380	<b>MISCELLANEOUS REVENUE</b>							
	006 - Water Company Road Reimb	0	0	0	0	0	0	0
	007 - Insurance Reimbursement	0	0	4,266	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	0	4,266	0	0	0	0
387	<b>CONTRIBUTIONS</b>							
	300-Developers	0	0	10,000	0	0	0	0
392	<b>INTERFUND TRANSFERS IN</b>							
	001 - General Fund	194,826	115,771	734,108	0	0	0	0
	012 - American Rescue Plan	0	0	1,018,532	665,000	0	564,575	0
	017 - 2016 Bond Proceeds	0	0	0	0	0	176,800	0
	038 - Sidewalk FIL	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	194,826	115,771	1,752,640	665,000	0	741,375	0
393	<b>PROCEEDS FROM LOAN</b>							
	001 - Proceeds from Road Paving Loan	0	0	1,650,000	0	0	0	0
	<b>TOTAL REVENUES</b>	501,259	175,771	3,424,142	665,000	9,919	752,947	11,000
	<b>TOTAL FUNDS AVAILABLE</b>	476,245	175,771	3,424,142	665,000	818,235	1,561,263	285,595

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
CAPITAL RESERVE FUND  
EXPENDITURES**

**FUND NO. 30**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
438	<b>HIGHWAY MAINTENANCE</b>							
	313 - Engineering Fees	0	0	102,396	100,000	73,327	85,548	75,000
460	<b>PROJECTS</b>							
	702 - RACP Professional Services	0	0	0	0	0	0	0
	705 - Bridge Repair and Improvement	0	0	0	200,000	144,161	261,678	0
	724 - Storm Water Projects	18,561	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	18,561	0	0	200,000	144,161	261,678	0
480	<b>MISC. EXPENDITURES</b>							
	600 - Township Facilities	0	0	29,166	200,000	218,991	218,991	0
	601 - Construction-Roads	(8,119)	27,253	2,336,381	50,000	112,914	176,800	0
	700 - General Fund	126,266	148,518	74,055	0	6,155	6,155	0
	703 - Public Works	315,000	0	0	245,000	0	266,974	0
	704 - Police	0	0	27,290	167,000	146,683	171,130	25,000
	705 - Fire	0	0	0	175,000	0	0	0
	706 - Park and Rec	0	0	0	0	0	81,292	0
	800 - Street Equipment	24,537	0	0	0	0	0	0
	801 - Traffic Lights	0	0	46,538	50,500	0	18,100	48,305
	<b>DEPARTMENT TOTALS</b>	457,683	175,771	2,513,430	887,500	484,743	939,442	73,305
492	<b>INTERFUND TRANSFERS OUT</b>							
	020 - Transfer to Debt Service	0	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	476,245	175,771	2,615,827	1,187,500	702,231	1,286,668	148,305
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	25,014	(0)	808,316	(522,500)	(692,312)	(533,721)	(137,305)
	<b>ENDING CASH BALANCE</b>	0	(0)	808,315	(522,500)	116,004	274,595	137,290

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
POOL CAPITAL RESERVE FUND  
REVENUES**

**FUND NO. 31**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	25,986	14,278	14,476	14,308	14,561	14,561	15,551
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	84	58	85	0	848	989	1,000
392	<b>INTERFUND TRANSFERS IN</b> 009 - Pool	0	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	84	58	85	0	848	989	1,000
	<b>TOTAL FUNDS AVAILABLE</b>	26,070	14,336	14,561	14,308	15,409	15,551	16,551

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
POOL CAPITAL RESERVE FUND  
EXPENDITURES**

**FUND NO. 31**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
480	<b>MISCELLANEOUS EXPENDITURES</b>							
	600 - Capital Projects	306	0	0	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>							
	009 - Pool	11,486	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	11,792	0	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(11,708)	58	85	0	848	989	1,000
	<b>ENDING FUND BALANCE</b>	14,278	14,336	14,561	14,308	15,409	15,551	16,551

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
TREE BANK FUND  
REVENUES**

**FUND NO. 32**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	108,670	104,305	78,245	78,606	70,292	70,292	155,142
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	390	400	454	750	888	1,036	1,000
380	<b>MISCELLANEOUS REVENUES</b> 006 - Sale of Park & Ride	0	0	0	0	0	0	0
387	<b>DEVELOPER CONTRIBUTIONS</b> 060 - Fee in Lieu of Trees	0	0	0	0	183,315	183,315	235,128
	<b>TOTAL REVENUES</b>	390	400	454	750	184,203	184,351	236,128
	<b>TOTAL FUNDS AVAILABLE</b>	109,060	104,705	78,699	79,356	254,494	254,642	391,270



**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
TREE BANK FUND  
EXPENDITURES**

**FUND NO. 32**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
455	<b>SHADE TREES</b>							
	760 - Tree Purchase & Landscaping	4,756	26,460	8,407	2,500	15,123	99,500	65,000
	<b>TOTAL EXPENDITURES</b>	4,756	26,460	8,407	2,500	15,123	99,500	65,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(4,365)	(26,060)	(7,953)	(1,750)	169,080	84,851	171,128
	<b>ENDING FUND BALANCE</b>	104,305	78,245	70,292	76,856	239,372	155,142	326,270

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
LIQUID FUELS FUND  
REVENUES**

**FUND NO. 35**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1/ FUND BALANCE</b>	196,450	86,445	163,730	129,700	96,794	96,794	165,692
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	3,481	2,264	2,749	2,600	19,922	23,242	20,000
355	<b>STATE SHARED REVENUES</b> 050 - Liquid Fuels Entitlement 051 - Act 32 Entitlement	1,072,020 16,840	995,240 16,840	999,360 16,840	1,009,507 16,840	1,030,316 16,840	1,030,316 16,840	1,013,262 16,840
	<b>DEPARTMENT TOTALS</b>	1,088,860	1,012,080	1,016,200	1,026,347	1,047,156	1,047,156	1,030,102
392	<b>INTERFUND TRANSFERS IN</b> 001 - General Fund	0	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	1,092,341	1,014,345	1,018,949	1,028,947	1,067,077	1,070,398	1,050,102
	<b>TOTAL FUNDS AVAILABLE</b>	1,288,791	1,100,790	1,182,679	1,158,647	1,163,872	1,167,192	1,215,794

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
LIQUID FUELS FUND  
EXPENDITURES**

**FUND NO. 35**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
438	<b>HIGHWAY MAINTENANCE</b>							
	100 - Personal Services	150,118	150,744	151,626	150,000	142,979	150,000	534,491
	161 - FICA Employer's Share	11,484	11,532	11,599	11,500	10,938	11,500	40,889
	198 - Benefits	0	0	0	0	0	0	160,347
	200 - Parts & Supplies	0	0	0	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0	0	0
	305 - Outside Labor	0	0	0	0	0	0	0
	313 - Engineering Fees	73,624	46,930	70,018	70,000	77,812	70,000	80,000
	<b>DEPARTMENT TOTALS</b>	<b>235,226</b>	<b>209,205</b>	<b>233,243</b>	<b>231,500</b>	<b>231,729</b>	<b>231,500</b>	<b>815,726</b>
439	<b>HIGHWAY/ROAD/STREET CONSTRUCTION</b>							
	245 - Materials	13,965	91,571	75,408	75,000	0	35,000	75,000
	374 - Repairs and Maintenance	953,154	636,284	777,233	735,000	735,000	735,000	0
	700 - Capital Purchases	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>967,120</b>	<b>727,855</b>	<b>852,641</b>	<b>810,000</b>	<b>735,000</b>	<b>770,000</b>	<b>75,000</b>
480	<b>MISCELLANEOUS EXPENDITURES</b>							
	210 - Office/Administration	0	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>1,202,345</b>	<b>937,060</b>	<b>1,085,884</b>	<b>1,041,500</b>	<b>966,729</b>	<b>1,001,500</b>	<b>890,726</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(110,005)</b>	<b>77,285</b>	<b>(66,936)</b>	<b>(12,553)</b>	<b>100,348</b>	<b>68,898</b>	<b>159,376</b>
	<b>ENDING FUND BALANCE</b>	<b>86,445</b>	<b>163,730</b>	<b>96,794</b>	<b>117,147</b>	<b>197,143</b>	<b>165,692</b>	<b>325,068</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
ROAD MACHINERY FUND  
REVENUES**

**FUND NO. 36**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>I/I FUND BALANCE</b>	107,157	158,841	100,621	76,975	14,824	14,824	23,439
301	<b>REAL ESTATE TAXES</b>	.30 mills	.30 mills	.30 mills	.30 mills			.30 mills
	100 - Current	157,134	158,098	158,457	161,691	157,581	160,691	163,479
	200 - Delinquent	1,100	1,326	746	1,000	303	400	750
	600 - Interim-Current	528	849	704	300	542	550	500
	601 - Interim - Delinquent	35	115	152	100	138	175	100
	<b>DEPARTMENT TOTAL</b>	158,798	160,387	160,059	163,091	158,564	161,816	164,829
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	2,617	599	427	1,000	244	306	500
357	<b>LOCAL GOVERNMENT GRANTS</b>							
	000 - DEP 902 Recycling Grant	0	0	0	0	26,732	26,732	0
	480 - Miscellaneous Grants	0	0	0	29,702	40,098	66,830	11,366
	<b>DEPARTMENT TOTAL</b>	0	0	0	29,702	66,830	93,562	11,366
380	<b>MISCELLANEOUS REVENUES</b>							
	000 - Miscellaneous Revenues	0	0	0	0	64,150	64,150	0
392	<b>INTERFUND TRANSFERS IN</b>							
	012 - American Rescue Plan	0	0	0	20,000	0	20,000	0
393	<b>PROCEEDS FROM CAPITAL LEASE</b>							
	000 - Proceeds from Capital Lease	81,225	201,506	0	0	0	0	34,000
395	<b>FIXED ASSETS</b>							
	001 - Sale of Fixed Assets	0	0	0	0	0	0	34,000
	<b>TOTAL REVENUES</b>	242,640	362,492	160,485	213,793	289,789	339,834	244,696
	<b>TOTAL FUNDS AVAILABLE</b>	349,797	521,333	261,106	290,768	304,613	354,658	268,134

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
ROAD MACHINERY FUND  
EXPENDITURES**

FUND NO. 36

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
480	<b>MISCELLANEOUS EXPENDITURES</b>							
	384 - Lease Expense	190,955	375,930	246,282	290,440	214,203	260,158	207,324
	800 - Capital Equipment	0	44,783	0	0	53,251	71,061	0
	<b>DEPARTMENT TOTAL</b>	190,955	420,713	246,282	290,440	267,454	331,219	207,324
492	<b>INTERFUND TRANSFERS OUT</b>							
	001 - General Fund	0	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	190,955	420,713	246,282	290,440	267,454	331,219	207,324
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	51,684	(58,221)	(85,797)	(76,647)	22,335	8,615	37,372
	<b>ENDING FUND BALANCE</b>	158,841	100,621	14,824	328	37,159	23,439	60,811

**LOWER MAKEFIELD TOWNSHIP  
2024 ANNUAL OPERATING BUDGET  
SIDEWALK FEE IN LIEU  
REVENUES**

FUND NO. 38

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	0	0	50,451	50,412	50,751	51,012	51,797
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	0	139	300	600	673	785	700
387	<b>CONTRIBUTIONS</b> 600 - Developers	0	0	0	0	0	0	0
392	<b>INTERFUND TRANSFERS IN</b> 001 - General Fund 019 - Special Projects	0 0	0 50,312	0 0	0 0	0 0	0 0	0 0
	<b>DEPARTMENT TOTALS</b>	0	50,312	0	0	0	0	0
	<b>TOTAL REVENUES</b>	0	50,451	300	600	673	785	700
	<b>TOTAL FUNDS AVAILABLE</b>	0	50,451	50,751	51,012	51,423	51,797	52,497

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
SIDEWALKS FEE IN LIEU  
EXPENDITURES**

**FUND NO. 38**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
480	<b>MISCELLANEOUS EXPENDITURES</b>							
	600 - Capital Projects	0	0	0	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>							
	001 - General Fund	0	0	0	0	0	0	0
	019 - Special Projects	0	0	0	0	0	0	0
	030 - Capital Reserve	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	50,451	300	600	673	785	700
	<b>ENDING FUND BALANCE</b>	0	50,451	50,751	51,012	51,423	51,797	52,497

**LOWER MAKEFIELD TOWNSHIP  
2024 ANNUAL OPERATING BUDGET  
GOR OPERATING FUND  
REVENUES**

**FUND NO. 40**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
279	<b>I/I FUND BALANCE</b>	19,567	10,651	2,164	3,322	19,868	19,868	14,161
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	68	73	71	60	423	493	450
387	<b>CONTRIBUTIONS--PRIVATE SOURCES</b> 000 - Contributions-private sources	48	0	3,343	0	0	0	0
392	<b>INTERFUND TRANSFERS IN</b> 001- General Fund	26,650	40,000	58,000	40,000	40,000	40,000	50,000
	<b>TOTAL REVENUES</b>	26,766	40,073	61,415	40,060	40,423	40,493	50,450
	<b>TOTAL FUNDS AVAILABLE</b>	46,333	50,724	63,579	43,382	60,290	60,361	64,611



**LOWER MAKEFIELD TOWNSHIP  
2024 ANNUAL OPERATING BUDGET  
GOR OPERATING FUND  
EXPENDITURES**

**FUND NO. 40**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
459	<b>MEMORIAL CONSTRUCTION FUND</b>							
	200 - Parts & Supplies	0	4,842	5,090	2,400	2,035	2,500	3,000
	300 - Contracted Services	21,486	20,766	25,893	35,000	20,074	26,000	30,000
	340 - Advertising and Printing	956	2,118	0	0	956	1,000	1,000
	366 - Utilities - Water	9,526	14,364	8,747	11,000	11,839	12,500	12,500
	374 - Repairs and Maintenance	2,485	2,079	0	0	0	0	0
	481 - 9/11 Events	0	(161)	0	0	0	0	0
	767 - Utilities - PECO	1,229	4,551	3,981	4,200	3,852	4,200	4,200
	<b>DEPARTMENT TOTAL</b>	35,682	48,560	43,711	52,600	38,757	46,200	50,700
	<b>TOTAL EXPENDITURES</b>	35,682	48,560	43,711	52,600	38,757	46,200	50,700
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(8,916)	(8,487)	17,704	(12,540)	1,665	(5,707)	(250)
	<b>ENDING FUND BALANCE</b>	10,651	2,164	19,868	(9,218)	21,533	14,161	13,911

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GARDEN OF REFLECTION CAPITAL RESERVE FUND  
REVENUES**

**FUND NO. 41**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	0	0	0	0	5,014	5,014	10,134
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	0	0	14	10	102	120	115
392	<b>INTERFUND TRANSFERS IN</b> 001 - General Fund	0	0	5,000	5,000	0	5,000	5,000
	<b>TOTAL REVENUES</b>	0	0	5,014	5,010	102	5,120	5,115
	<b>TOTAL FUNDS AVAILABLE</b>	0	0	5,014	5,010	5,117	10,134	15,249

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
GARDEN OF REFLECTION CAPITAL RESERVE FUND  
EXPENDITURES**

**FUND NO. 41**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
480	<b>MISCELLANEOUS</b>							
	000 - Miscellaneous Expense	0	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	0	5,014	5,010	102	5,120	5,115
	<b>ENDING FUND BALANCE</b>	0	0	5,014	5,010	5,117	10,134	15,249

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
ROADWAY IMPROVEMENT FUND  
REVENUES**

**FUND NO. 42**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PRELIMINARY ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 YTD - 10/31/2023</b>	<b>2023 PROJECTED</b>	<b>2024 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	0	0	0	0	0	0	0
301	<b>REAL ESTATE TAXES</b>	0.0 mills	0.0 mills	0.0 mills	0.0 mills			2.0 mills
	100 - Current	0	0	0	0	0	0	1,089,862
	200 - Delinquent	0	0	0	0	0	0	0
	600 - Interim-Current	0	0	0	0	0	0	0
	601 - Interim - Delinquent	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0	0	1,089,862
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	0	0	0	0	0	0	5,000
392	<b>INTERFUND TRANSFERS IN</b>							
	001 - General Fund	0	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	0	0	0	0	0	0	1,094,862
	<b>TOTAL FUNDS AVAILABLE</b>	0	0	0	0	0	0	1,094,862

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
ROADWAY IMPROVEMENT FUND  
EXPENDITURES**

**FUND NO. 42**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
430	<b>HIGHWAY MAINTENANCE</b> 370 - Roadway Construct and Mai	0	0	0	0	0	0	1,050,000
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0	1,050,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	0	0	0	0	0	44,862
	<b>ENDING FUND BALANCE</b>	0	0	0	0	0	0	44,862

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
PATTERSON FARM  
REVENUES**

**FUND NO. 45**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	99,780	124,932	134,098	127,013	90,298	90,298	34,061
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	443	578	853	2,000	1,047	1,222	2,000
342	<b>RENTS AND ROYALTIES</b> 205 - Rent Income	67,647	71,366	59,772	68,000	14,466	43,299	44,649
354	<b>GRANTS</b> 040 - County Agricultural Grant 041 - County Open Space Grant	0 0	0 0	0 0	0 0	0 0	0 0	0 0
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0	0	0
380	<b>MISCELLANEOUS REVENUE</b> 000 - Miscellaneous Revenues	0	6	0	0	0	0	0
392	<b>INTERFUND TRANSFERS IN</b> 017 - 2016 Bond Proceeds	0	0	0	0	0	133,148	699,852
	<b>TOTAL REVENUES</b>	68,090	71,950	60,625	70,000	15,513	177,669	746,501
	<b>TOTAL FUNDS AVAILABLE</b>	167,870	196,882	194,723	197,013	105,811	267,967	780,562

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
PATTERSON FARM  
EXPENDITURES**

**FUND NO. 45**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
400	<b>PATTERSON FARM</b>							
	100 - Personnel Services	0	593	0	0	0	0	0
	300 - Contracted Services	22,188	25,630	32,962	45,000	187,697	203,596	45,000
	314 - Conservation/Easement Fees	0	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	22,188	26,223	32,962	45,000	187,697	203,596	45,000
401	<b>REAL ESTATE TAX</b>							
	430 - Real Estate Tax	20,025	20,399	58,149	20,399	29,310	29,310	29,310
409	<b>REPAIRS AND MAINTENANCE</b>							
	374 - Building Minor Repairs	725	16,162	13,314	25,000	548	1,000	5,000
	600 - Building Renovations	0	0	0	0	0	0	699,852
	<b>DEPARTMENT TOTAL</b>	725	16,162	13,314	25,000	548	1,000	704,852
	<b>TOTAL EXPENDITURES</b>	42,938	62,784	104,425	90,399	217,555	233,906	779,162
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	25,152	9,166	(43,800)	(20,399)	(202,041)	(56,237)	(32,661)
	<b>ENDING FUND BALANCE</b>	124,932	134,098	90,298	106,614	(111,744)	34,061	1,400

**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
AMBULANCE/RESCUE SQUAD FUND  
REVENUES**

**FUND NO. 50**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
279	<b>1/1 FUND BALANCE</b>	7,448	3,930	2,234	3,824	325	325	7,778
301	<b>REAL ESTATE TAXES</b>	.38 mills	.38 mills	.38 mills	.38 mills			.38 mills
	100 - Current	199,036	200,257	200,800	205,432	198,719	203,378	207,074
	200 - Delinquent	1,377	1,704	959	1,200	384	450	1,250
	600 - Interim-Current	660	1,091	892	500	1,569	1,500	500
	601 - Interim-Delinquent	64	148	106	100	175	200	100
	<b>DEPARTMENT TOTALS</b>	201,136	203,200	202,757	207,232	200,848	205,528	208,924
341	<b>INTEREST EARNINGS</b>							
	000 - Interest Earnings	346	103	335	750	1,540	1,925	1,500
392	<b>INTERFUND TRANSFERS IN</b>							
	001 - General Fund	0	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	201,482	203,304	203,091	207,982	202,388	207,453	210,424
	<b>TOTAL FUNDS AVAILABLE</b>	208,930	207,234	205,325	211,806	202,713	207,778	218,202



**TOWNSHIP OF LOWER MAKEFIELD  
2024 ANNUAL OPERATING BUDGET  
AMBULANCE/RESCUE SQUAD FUND  
EXPENDITURES**

**FUND NO. 50**

DEPT.	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 PRELIMINARY ACTUAL	2023 BUDGET	2023 YTD - 10/31/2023	2023 PROJECTED	2024 BUDGET
412	<b>AMBULANCE/RESCUE</b>							
	500 - Contributions	205,000	205,000	205,000	208,000	180,000	200,000	203,000
	<b>DEPARTMENT TOTAL</b>	205,000	205,000	205,000	208,000	180,000	200,000	203,000
492	<b>INTERFUND TRANSFERS OUT</b>							
	001 - General Fund	0		0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	205,000	205,000	205,000	208,000	180,000	200,000	203,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(3,518)	(1,696)	(1,909)	(18)	22,388	7,453	7,424
	<b>ENDING FUND BALANCE</b>	3,930	2,234	325	3,806	22,713	7,778	15,202

## **Schedules and Supplements**

Schedule A	Township Assessed Value History
Schedule B	Township Tax Millage History
Schedule C	Township Debt Service Schedule
Schedule D	Township Contracted Services Schedule
Schedule E	Township Capital Outlay Schedule
Schedule F	Township Roadway Maintenance Funding Schedule
Supplement #1	2024 Road Paving Plan
Supplement #2	2024 Recycle Yard Days
Supplement #3	2024 Traffic Light Maintenance Plan

<b>SCHEDULE A</b>	
<b>TOWNSHIP ASSESSED VALUE HISTORY</b>	
<b>YEAR</b>	<b>VALUE</b>
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
2023	547,177,440
2024*	550,435,170
INCREASE SINCE 2020	2.53%
INCREASE SINCE 2014	5.99%

*\*As of September 1, 2023*

## SCHEDULE B

### TOWNSHIP TAX MILLAGE HISTORY

TAX PURPOSE	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Ambulance / Rescue	0.25	0.25	0.25	0.25	0.25	0.38	0.38	0.38	0.38	0.38	0.38
Debt Service	1.55	1.55	1.55	2.35	2.35	2.79	2.79	2.79	2.09	2.09	2.63
Fire Protection	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	1.10	1.10	1.10
General Fund	10.85	10.85	10.85	11.60	12.60	12.88	13.88	13.88	13.88	13.88	13.88
Hydrant	0.29	0.29	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Park and Recreation	1.28	1.28	1.28	2.08	2.43	2.67	2.43	2.43	2.43	2.43	2.43
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	2.00
Road Machinery	-	-	-	-	0.15	0.30	0.30	0.30	0.30	0.30	0.30
<b>Total Millage</b>	<b>15.12</b>	<b>15.12</b>	<b>15.16</b>	<b>17.51</b>	<b>19.01</b>	<b>20.25</b>	<b>21.01</b>	<b>21.01</b>	<b>20.51</b>	<b>20.51</b>	<b>23.05</b>

## SCHEDULE C

### TOWNSHIP DEBT SERVICE SCHEDULE

<b>OUTSTANDING DEBT</b>	<b>PRINCIPAL</b>	<b>RATE</b>	<b>INTEREST</b>	<b>FISCAL YEAR DEBT SERVICE</b>	<b>PAYOFF YEAR</b>
G. O. Bond Series of 2013A	175,000.00	3.25	5,687.50	180,687.50	<b>2024</b>
G. O. Bond Series of 2016	345,000.00	4.00	154,206.26	499,206.26	<b>2036</b>
G. O. Bond Series of 2018	150,000.00	5.00	38,250.00	188,250.00	<b>2028</b>
G. O. Note Series of 2022	556,647.00	2.45	15,494.56	572,141.56	<b>2025</b>
<b>TOTALS</b>	<b>\$ 1,226,647</b>		<b>\$ 213,638</b>	<b>\$ 1,440,285</b>	

## SCHEDULE D

### TOWNSHIP CONTRACTED SERVICES SCHEDULE

	<u>2023</u> <u>BUDGET</u>	<u>2023</u> <u>YEAR-TO-DATE</u>	<u>2023</u> <u>ESTIMATE</u>	<u>2024</u> <u>BUDGET</u>
<b>CENTRAL GOVERNMENT (01400-300)</b>				
Admin Copier (Leaf)	1,445	1,751	1,445	1,445
Admin Copier (Saxon)	3,890	1,224	2,040	3,890
General Code	1,195	498	1,195	1,195
Miscellaneous	1,500	8,323	15,000	1,500
Postage Meter	1,200	-	-	1,200
Shredding (Wiggins)	-	159	250	400
Telephone	10,000	-	-	10,000
	<b>19,230</b>	<b>11,956</b>	<b>19,930</b>	<b>19,630</b>
<b>FINANCE (01402-300)</b>				
Finance Copier (Leaf)	-	914	1,100	1,086
Finance Copier (Saxon)	1,530	1,228	1,400	1,980
Miscellaneous	1,000	-	-	566
Shredding (Wiggins)	500	505	590	568
	<b>3,030</b>	<b>2,647</b>	<b>3,090</b>	<b>4,200</b>
<b>TECHNOLOGY (01407-300)</b>				
Accounting Software	35,000	-	31,596	35,000
Email Licensing (KTL)	33,400	25,017	33,500	33,400
Fuel System (Gasboy)	5,628	-	-	5,628
Hoot Suite/Zencity	7,188	2,396	7,188	7,188
Internet (Verizon)	5,000	2,722	3,450	5,000
IT Managed Services (Entara)	205,980	233,836	283,500	205,980
Livestreaming (Zoom)	600	477	600	600
Livestreaming Production (Mid Atlantic Event Group)	75,000	50,316	100,000	75,000
LMT.org domain (GoDaddy)	550	260	500	550
Microsoft 365	3,900	389	389	-
Miscellaneous	3,000	38,781	40,000	3,000
Township Communications	1,756	451	1,800	1,756
Video Production (Foster Digital Media)	16,500	14,700	19,600	16,500
Video Publishing (Granicus Productions)	3,250	2,250	3,000	3,250
Website	-	2,400	2,400	2,400
Website Consultant	2,500	2,463	2,500	2,500
	<b>399,252</b>	<b>376,458</b>	<b>530,023</b>	<b>397,752</b>
<b>POLICE (01410-300)</b>				
Annual Cloud Storage Fee (Taser)	13,000	-	13,000	13,000
Background Checks (TransUnion )	-	1,614	1,900	1,900
Bucks County DNA Program (Bode Tech)	13,000	11,000	13,000	13,000
Car Wash (27 cars)	3,200	3,400	3,400	3,400
Computer Software (Cody -RMS)	10,510	10,510	10,510	10,510
CPIN/LIVESCAN-Maintenace PA Chief's	6,500	6,582	7,000	6,600
Crime Watch Technologies	3,300	3,286	3,300	3,300
Forensic Exams (Cellebrite Digital Intelligence )	4,300	-	-	4,900
Leads On-line	2,300	3,389	3,500	3,400
LexisNexis/Accuprint & TLO	2,000	1,200	1,800	3,000

Miscellaneous	3,500	-	3,500	3,500
MSM Service (First Aid Supplies)	200	338	450	350
Office Concepts	3,050	2,179	3,050	3,100
Police Copiers (De Lage Landen)	1,200	3,195	3,900	4,000
Power DMS	4,800	5,047	5,500	6,100
Ragnasoft Scheduling Software (PlanIt)	1,900	-	-	2,000
Ready Refresh (Water Coolers)	-	956	1,250	1,250
Records Storage (Mobile Mini)	-	1,964	2,150	2,200
Shredding (Wiggins)	700	742	948	876
Speed Cert. Contract (Davidheiser's)	2,100	1,192	2,100	2,100
Traffic Safety Coordinator	34,492	12,005	16,200	26,908
	<b>110,052</b>	<b>68,599</b>	<b>96,458</b>	<b>115,394</b>
<b>COMMUNITY DEVELOPMENT (01414-300)</b>				
DocuFree	-	21,946	21,946	30,000
Miscellaneous	500	2,330	2,500	2,500
Permit Software (Muni-Logic)	318	1,272	-	-
Permit Software (OpenGov)	32,750	16,375	32,750	32,750
Record Storage (Mobile Mini)	-	1,800	2,160	2,160
Scanning (Scantek)	9,900	9,900	9,900	9,900
	<b>43,468</b>	<b>53,622</b>	<b>69,256</b>	<b>77,310</b>
<b>PUBLIC WORKS - BUILDING MAINTENANCE (01409-300)</b>				
Building Repairs (doors, roof, windows, etc.)	15,000	6,434	8,000	15,000
Carpet Cleaning	1,000	-	-	1,000
Eastern Telephone Repairs	3,000	-	-	-
Extermination	1,500	720	1,080	1,500
Fire Alarm Monitoring (Holicong)	3,600	1,698	2,000	3,500
Fire Extinguisher Maintenance (Bucks County Fire)	900	499	900	750
Floor Mats & Supplies	400	1,542	2,000	1,600
Fuel Pump Inspections and Repairs	2,500	1,915	2,000	3,500
HVAC Maintenance	17,000	21,441	22,000	20,000
Lawn Service	9,000	7,155	8,000	9,000
Lighting/Electrical Repairs	4,000	1,065	2,000	4,000
Minor Building Renovations	-	7,776	8,000	-
Miscellaneous	3,000	1,977	2,500	3,000
Permits/Inspections	175	175	175	250
Plumbing Service (Carney)	4,500	1,897	2,500	4,500
Trash Service (Waste Management)	7,500	3,463	4,200	7,500
Video Security Systems	600	-	600	600
	<b>73,675</b>	<b>57,756</b>	<b>65,955</b>	<b>75,700</b>
<b>PUBLIC WORKS - RECYCLING (01426-300)</b>				
Bucks County Hazardous Waste Recycling	5,294	-	5,294	5,294
Mulch Disposal	7,000	-	7,000	7,000
Recycling Grant Processing (Hough)	12,000	12,000	12,000	12,000
	<b>24,294</b>	<b>12,000</b>	<b>12,294</b>	<b>24,294</b>
<b>PUBLIC WORKS - LEAF COLLECTION (01427-300)</b>				
Leaf Disposal	10,000	-	10,000	12,000
Outside Contractors and Labor	240,000	-	240,000	250,000
Portable Toilets	1,000	-	1,000	1,150
Transportation for Temporary Workers	12,000	-	-	-
	<b>263,000</b>	<b>-</b>	<b>251,000</b>	<b>263,150</b>
<b>PUBLIC WORKS - HIGHWAY MAINTENANCE (01430-300)</b>				

Air Quality Monitor Service (Witmer Public Safety)	1,500	330	750	1,000
Bridge Sediment Removal	-	-	-	5,500
Deer Hunt Signs (Penn Valley Printing)	500	-	250	1,200
Dumping Fees (Concrete, Sweepings, Asphalt)	30,000	28,176	30,000	20,000
EZ Pass	250	221	250	250
Fire Extinguisher Maintenance (Bucks County Fire)	1,200	499	550	750
GPS Vehicle Monitoring	6,500	5,049	6,100	6,600
Miscellaneous	5,000	435,396	450,000	5,000
Outside Repairs	5,000	300	1,000	5,000
PA One Call	2,000	1,103	1,500	3,600
Parts Cleaner (Safety Clean)	2,000	363	800	2,000
Ready Mix Concrete (Minicrete)	1,500	-	1,000	1,500
Relief Plow Drivers	14,640	-	14,000	-
Rental Equipment	10,000	4,218	5,000	10,000
Road Pavement Markings	12,000	-	3,500	72,500
Road Sign Software (Cartegraph)	2,500	-	2,127	2,500
Storm Sewer Video Inspection	6,000	7,525	8,000	6,000
Tire Disposal	-	2,536	2,600	2,000
Tree Maintenance and Removal	100,000	101,202	102,000	100,000
Uniforms/Rugs/Clothing	13,975	6,305	8,000	14,400
Welding Gas and Tank Rental	1,500	696	1,500	2,000
	<b>216,065</b>	<b>593,919</b>	<b>638,927</b>	<b>261,800</b>
<b><i>PUBLIC WORKS - SNOW &amp; ICE CONTROL (01432-300)</i></b>				
Contracted Snow and Ice Removal	75,000	-	60,000	78,000
	<b>75,000</b>	<b>-</b>	<b>60,000</b>	<b>78,000</b>
<b><i>FIRE SERVICES (03411-300)</i></b>				
Miscellaneous	-	400	400	800
	<b>-</b>	<b>400</b>	<b>400</b>	<b>800</b>
<b><i>PARKS &amp; RECREATION (05451-300)</i></b>				
Bucks County Dept of Health	-	-	-	280
Copier Lease	8,000	1,426	1,962	4,000
Copier Lease (De Lage Landen)	-	-	-	2,124
Copier Lease (Saxon)	-	2,900	3,500	4,100
Dog Class Orientation Coordinator (Homestead Wildlife)	-	-	-	3,000
Dog Park Access System (Latitude Security)	-	-	-	1,500
Drug Testing and Physicals (Concentra)	-	1,822	2,000	-
Extermination	11,000	381	500	11,950
Fire Alarm Monitoring (Holicong)	-	-	-	2,000
Generator Maintenance	-	-	-	4,752
Grinding Services	-	-	-	12,000
HVAC Maintenance	-	-	-	2,150
Landscaping	-	-	-	8,250
Lawn Maintenance	3,000	3,300	3,300	12,000
Lights	-	-	-	20,000
Miscellaneous	10,000	17,283	18,000	20,700
Oil heat	-	1,561	2,400	2,400
Portable Toilets	6,000	7,350	7,500	21,500
Registration Software (CapturePoint)	6,000	9,685	10,000	7,000
Trash Services (Waste Management)	19,500	11,332	13,600	29,400
Tree Maintenance and Removal	40,000	47,375	50,000	62,000
Turf Maintenance (Moyer)	-	-	-	8,000



TV System (Reach)	-	-	-	1,125
Uniforms/Rugs/Clothing	1,600	1,686	2,000	4,400
Video Security Systems	400	9,660	11,300	16,680
	<b>105,500</b>	<b>115,762</b>	<b>126,062</b>	<b>261,311</b>
<b><i>POOL COMPLEX (09452-300)</i></b>				
Classes and Programs	2,100	1,250	1,250	2,100
Diving Board Maintenance	3,000	465	465	3,000
Drug Testing and Physicals (Concentra)	22,000	30,084	30,084	30,000
Extermination	1,200	1,325	1,325	1,200
FBI Criminal History	1,600	-	-	1,600
Janitorial Services	1,500	2,538	2,538	1,500
Landscaping	5,000	6,039	6,250	5,000
Lighting/Electrical Repairs	-	7,406	7,406	5,000
Miscellaneous	7,500	8,332	8,332	7,500
Miscellaneous Maintenance		10,385	10,385	11,000
Monthly Slide Inspection	4,000	1,500	1,500	4,000
O2 Tank Lease	1,600	1,882	1,882	1,600
PA Child Abuse Clearance	1,600	-	-	1,600
Permits/Inspections	780	7,384	7,384	5,000
Pool Filter Maintenance	-	9,933	9,933	10,000
Propane	-	1,835	1,835	2,000
Registration Software (CapturePoint)	-	-	-	-
Slide Maintenance	5,600	13,568	13,568	5,600
Trash Services (Waste Management)	7,000	8,922	10,700	10,700
Tree Maintenance and Removal	2,000	5,000	5,000	3,000
Video Security Systems	1,380	720	1,000	1,380
Water Quality Testing	3,000	2,550	2,550	3,000
Water Safety Instructor Course	-	-	-	-
	<b>70,860</b>	<b>121,117</b>	<b>123,387</b>	<b>115,780</b>

## SCHEDULE E

### TOWNSHIP CAPITAL OUTLAY SCHEDULE

PROJECT	COST	FUNDING SOURCE	COMMENTS:
Diving Board Replacement	6,005	2016 Bond Proceeds	
Pickleball Drainage	50,000	Park and Rec Fee In Lieu	
MTF Local Match Bike Path Gap Project	62,400	Park and Rec Fee In Lieu	Submitted Grant Applications- \$1,401,810; noted cost reflects match
Heacock Pocket Park	100,000	2016 Bond Proceeds	
Pool Filter Replacement	135,554	2016 Bond Proceeds	
Memorial Park Basketball Court	231,000	Park and Rec Fee In Lieu	
5-Mile Woods Porous Pavement	256,030	2016 Bond Proceeds	Submitted Grant Application- \$196,000
Woodside/Taylorsville Multi-Use Path Crossing	290,000	2016 Bond Proceeds	
Memorial Park East Expansion	310,000	Park and Rec Fee In Lieu	Grant Award of \$900,000; noted cost reflects match
Memorial Park Shade Struct/Rubber Surface	330,000	2016 Bond Proceeds	
Quiet Zone Railroad Crossing Improvements	500,000	2016 Bond Proceeds	Project Allowance Set Aside
Charles Boehm Streambank Restoration	513,630	2016 Bond Proceeds	Submitted Grant Application- \$300,000
Hidden Oaks Basin Retrofit Project	595,000	2016 Bond Proceeds	Submitted Grant Application- \$500,000
Highland Drive Drainage Improvement	697,537	2016 Bond Proceeds	Submitted Grant Application- \$147,537
Patterson Farm	699,852	2016 Bond Proceeds	
<b>TOTAL OF PROPOSED PROJECTS</b>	<b><u>4,777,008</u></b>		

## SCHEDULE F

### TOWNSHIP ROADWAY MAINTENANCE FUNDING SCHEDULE

<u>PROJECT</u>	<u>FUNDING SOURCE</u>	<u>AMOUNT OF FUNDING</u>
2024 ROAD PROGRAM	Roadway Improvement Fund	1,050,000
		<u>\$ 1,050,000</u>

*\*See Supplement #1 for list of sections to be paved*

## SUPPLEMENT #1

### 2024 ROAD PAVING PLAN

<b>\$1,050,000 PAVING BUDGET</b>					
Clark Drive	0.38	2075	\$ 154,031	Yardley Hunt	1986
Bennington Road	0.04	210	\$ 41,392	Yardley Hunt	1986
Patriot Drive	0.09	500	\$ 57,324	Yardley Hunt	1983
Colony Way	0.16	890	\$ 80,582	Yardley Hunt	1983
Henry Drive	0.18	980	\$ 86,130	Yardley Hunt	1983
Quarry Commons Drive	0.49	2660	\$ 182,271	Quarry Commons	1978
Innis Lane	0.23	5160	\$ 79,734	Quarry Commons	1978
Pebble Court	0.08	530	\$ 39,733	Quarry Commons	1978
Kenneth Lane (Beech to Quarry Commons)	0.12	645	\$ 44,904	Quarry Commons	1978
Brian Court +	0.03	225	\$ 20,576	Quarry Commons	1978
Beech Court	0.06	370	\$ 19,962	Quarry Commons	1978
Manor Lane N (Entrance Drive)	0.08	420	\$ 16,075	Penn Valley Terrace	2003
Manor Gate	0.07	360	\$ 14,763	Penn Valley Terrace	1991
Manor Lane (Manor Ln N to Keswick)	0.13	700	\$ 28,705	Penn Valley Terrace	1991
Keswick Drive	0.17	900	\$ 36,907	Penn Valley Terrace	1991
Oakhill Lane	0.09	450	\$ 21,105	Penn Valley Terrace	1991
Delvale Road	0.19	980	\$ 40,188	Penn Valley Terrace	1991
<b>2024 ROAD PROGRAM - TOTALS</b>	<b>2.58</b>	<b>18055</b>	<b>\$ 1,045,382</b>	<b>COST PER MILE =</b>	<b>\$ 404,937.05</b>

## **SUPPLEMENT #2**

### **2024 RECYCLE YARD DAYS**

*Drop off hours from 7 A.M. - 3 P.M.*

SATURDAY, APRIL 6th

SATURDAY, APRIL 27th

SATURDAY, MAY 18th

MONDAY, JUNE 10th

MONDAY, JULY 15th

MONDAY, AUGUST 14th

SATURDAY, SEPTEMBER 21st

SATURDAY, OCTOBER 19th

## SUPPLEMENT #3

### 2024 TRAFFIC LIGHT IMPROVEMENT PLAN

LINDENHURST & QUARRY ROAD	16,200
STONY HILL & TOWNSHIP LINE ROAD	1,100
STONY HILL & CARDINAL DRIVE	570
NEWTOWN-YARDLEY & MIRROR LAKE ROAD	225
LINDENHURST & WOODSIDE ROAD	4,300
EDGEWOOD & OXFORD VALLEY ROAD	1,100
STONY HILL & BLUESTONE DRIVE	2,900
YARDLEY-NEWTOWN & CREAMERY ROAD	4,200
NEWTOWN-YARDLEY & I-295 WEST RAMP	1,300
YARDLEY-MORRISVILLE & PINE GROVE ROAD	800
WASHINGTON CROSSING & STOOPVILLE ROAD	900
TOWNSHIP COMPLEX FLASHER ON EDGEWOOD ROAD	6,400
EDGEWOOD VILLAGE SHOPPING CENTER & HEACOCK FLASHER	1,600
QUARRY ROAD ELEMENTARY	110
EDGEWOOD ELEMENTARY	6,600
<b>2024 TOTAL</b>	<b>\$ 48,305</b>