

# **LOWER MAKEFIELD TOWNSHIP**

## **2025 BUDGET**

*Preliminary Budget - November 20, 2024*



# Township of Lower Makefield

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November 27, 2024

Dear Members of the Board of Supervisors and General Public:

We are pleased to present the proposed 2025 budget for Lower Makefield Township. While the Township continues to maintain a strong cash position, it is important to acknowledge that revenues have not kept pace with expenses. While we are fortunate to have an unallocated fund balance that can temporarily close this gap, this is not a sustainable long-term solution. It is critical that we take proactive steps toward achieving a balanced and stable financial future.

A key component of our strategy will be building on the enhanced organizational capacity gained through the hiring of an experienced and credentialed Chief Financial Officer (CFO). This new leadership will strengthen our financial planning and management, helping us address immediate fiscal challenges while positioning us for long-term growth and stability.

As a Township, we face unique challenges in revenue generation. We are up against the general-purpose millage rate cap of 14 mills under the Pennsylvania Second Class Township Code, which limits our ability to raise additional property tax revenue. This challenge is largely created by the fact that Bucks County has not conducted a countywide reassessment since 1972. As a result, while many homes in the Township now have market values near, at, or above seven figures, the average residential tax assessment remains only \$43,600. This outdated assessment structure severely limits the Township's ability to generate the revenue needed to meet growing demands.

Additionally, unlike many other Pennsylvania municipalities, Lower Makefield Township does not levy a Local Earned Income Tax. Historically, this has been viewed as a differentiating factor, helping to attract residents to the Township. However, it also means that the Township has fewer tools available to generate revenue, creating greater reliance on limited sources such as property taxes and fees. As we move forward, it will be necessary to explore alternative revenue options and carefully manage expenditures.

At the same time, we must continue to invest in critical infrastructure, including our roads, stormwater systems, parks, and public facilities, to ensure that they meet the needs of our community. We must also invest in human capital, ensuring that our workforce has the tools and training necessary to deliver high-quality services. In addition, we must invest in technology to enhance efficiency and improve service delivery across all departments.

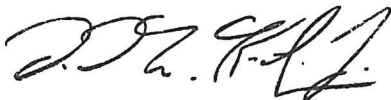
To support our financial planning and operational efforts, the Township will participate in the Pennsylvania Department of Community and Economic Development's (DCED) Strategic Management Planning Program in 2025. This program will help us develop a comprehensive, multi-year financial and operational plan that aligns our resources with our long-term goals.

As we move through this budgeting process, I want to express my sincere appreciation to the Township staff for their hard work and dedication. Their commitment to providing exceptional service is evident every day. I would particularly like to thank the Finance Department staff for their assistance in preparing this budget. Their expertise and diligence have been critical to ensuring that we continue to make informed financial decisions.

Despite the challenges we face, I remain optimistic about the future of Lower Makefield Township. Our collective ability to work together, think strategically, and make thoughtful decisions will enable us to address these challenges and ensure that the Township remains a vibrant, thriving community. With careful planning and a shared vision for the future, I am confident we can navigate these challenges and continue to provide the high level of service our residents expect.

Thank you for your continued leadership and collaboration.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "D. W. Kratzer, Jr.", written in a cursive style.

David W. Kratzer, Jr.  
Township Manager

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**LOWER MAKEFIELD TOWNSHIP  
GENERAL FUND  
2025 BUDGET SUMMARY**

DEPARTMENT		2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/2024 YTD	2024 PROJECTED	2025 BUDGET
<b>BEGINNING FUND BALANCE</b>		1,534,944	4,768,877	3,931,896	5,126,649	5,126,649	5,220,596
<b>REVENUES</b>							
301	REAL ESTATE TAXES	7,854,562	7,941,700	8,038,640	7,806,863	8,000,504	8,010,554
310	LOCAL ACT 511 TAXES	2,513,728	2,371,012	1,961,200	1,320,009	1,835,200	1,713,200
321	LICENSES AND PERMITS	744,208	723,850	746,450	422,887	680,900	685,750
322	PERMITS/NON-BUS. LIC	30,209	119,475	45,000	69,971	72,500	50,000
331	FINES AND FORFEITS	56,962	67,571	52,250	58,854	59,700	56,200
341	INTEREST EARNINGS	22,867	145,982	80,000	402,281	410,000	390,000
342	RENTS AND ROYALTIES	320,009	339,432	300,655	287,982	315,000	320,000
351	FEDERAL GRANTS	0	18,245	22,200	24,967	26,408	4,000
354	STATE GRANTS	151,561	157,440	164,189	116,157	141,454	231,458
355	STATE SHARED REVENUES	583,157	700,978	634,317	750,878	750,878	786,918
361	CHARGES FOR SERVICES	1,559,420	1,195,246	1,200,409	996,230	1,158,011	1,157,106
380	MISCELLANEOUS REVENUES	1,014,272	324,703	229,870	378,951	393,510	227,500
383	LEAF ASSESSMENTS	645,113	653,675	874,733	868,738	876,188	860,962
391	SALE OF FIXED ASSETS	0	12,000	30,000	0	7,500	2,500
392	INTERFUND OPERATING TRANSFERS	4,418,588	655,000	2,017,515	0	1,967,515	2,630,000
395	REBATE FROM PRIOR YEAR	49,944	25,522	37,000	0	37,000	38,000
<b>TOTAL REVENUES</b>		19,964,599	15,451,831	16,434,428	13,504,768	16,732,268	17,164,146
<b>EXPENDITURES</b>							
400	CENTRAL GOVERNMENT	1,205,612	1,443,663	1,108,024	907,843	1,122,978	1,192,964
401	GENERAL EXPENDITURES	2,765,180	2,987,399	2,656,582	2,805,071	2,877,130	3,243,117
402	FINANCE	293,987	266,231	437,423	342,592	394,728	464,920
403	TAX COLLECTION	42,407	36,756	44,966	36,304	37,216	37,716
407	INFORMATION TECHNOLOGY	586,683	630,596	401,352	460,888	514,206	413,028
410	POLICE	6,254,894	6,598,189	7,071,256	6,104,354	6,900,589	7,427,026
414	COMMUNITY DEVELOPMENT	824,689	809,430	860,773	612,570	775,304	865,078
4**	PUBLIC WORKS	2,016,003	2,032,903	2,297,111	1,724,619	2,439,029	2,415,988
492	OPERATIONAL TRANSFERS	1,460,830	1,533,351	1,522,140	1,507,997	1,522,140	1,974,471
<b>TOTAL EXPENDITURES</b>		15,450,286	16,338,518	16,399,627	14,502,238	16,583,321	18,034,308
<b>EXCESS (DEFICIENCY) OPERATIONAL REVENUES OVER EXPENDITURES</b>		4,514,313	(886,688)	34,801	(997,470)	148,947	(870,162)
492	INTERFUND OPERATING TRANSFERS	922,608	40,000	55,000	50,000	55,000	0
<b>ENDING FUND BALANCE (DEFICIT)</b>		5,126,649	3,842,189	3,911,697	4,079,180	5,220,596	4,350,435

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND REVENUES**

**FUND NO. 01**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>I/I FUND BALANCE</b>	1,534,944	4,768,877	3,931,896	5,126,649	5,126,649	5,220,596
301	<b>REAL ESTATE TAXES</b>	13.88 mills	13.88 mills	13.88 mills			13.88 mills
	100 - Current Levy	7,381,743	7,359,361	7,563,640	7,310,469	7,488,004	7,535,554
	200 - Delinquent	39,291	41,514	50,000	107,664	109,000	50,000
	600 - Interim-Current	35,553	28,007	25,000	33,613	35,000	25,000
	601 - Interim-Delinquent	5,517	6,238	5,000	3,220	3,500	5,000
	602 - Local Service Tax	392,458	506,580	395,000	351,898	365,000	395,000
	<b>DEPARTMENT TOTAL</b>	7,854,562	7,941,700	8,038,640	7,806,863	8,000,504	8,010,554
310	<b>LOCAL ACT 511 TAXES</b>						
	010 - Per Capita-Current Levy	197,132	200,840	198,000	199,474	200,000	200,000
	015 - Renters Per Capita	7,676	6,940	7,000	7,712	8,000	7,000
	030 - Per Capita-Delinquent	899	1,484	1,200	2,184	2,200	1,200
	100 - Real Estate Transfer	2,301,477	2,161,748	1,750,000	1,110,639	1,625,000	1,500,000
	900 - Act 319 & 515 Taxes	6,544	0	5,000	0	0	5,000
	<b>DEPARTMENT TOTAL</b>	2,513,728	2,371,012	1,961,200	1,320,009	1,835,200	1,713,200
321	<b>LICENSES AND PERMITS</b>						
	300 - Police Services	4,820	8,495	7,000	6,005	7,000	7,000
	301 - Alarms-Registrations	670	935	1,000	460	1,000	800
	302 - Alarms-Activations	2,250	5,025	2,000	1,725	2,000	2,500
	710 - Amusement & G/S Perm.	80	540	100	75	100	100
	800 - Cable TV Franchise	735,943	708,405	736,000	414,322	670,500	675,000
	901 - Sign Permits	350	450	350	300	300	350
	902 - Plumber Licenses	95	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	744,208	723,850	746,450	422,887	680,900	685,750
322	<b>PERMITS/NON-BUS. LIC.</b>						
	820 - Road Encroachment	30,209	119,475	45,000	69,971	72,500	50,000
331	<b>FINES &amp; FORFEITS</b>						
	100 - Police Fines	55,129	67,004	52,000	57,274	58,000	55,000
	101 - Parking Tickets	405	425	250	400	500	0
	120 - Code Enforcement	1,428	142	0	1,180	1,200	1,200
	<b>DEPARTMENT TOTAL</b>	56,962	67,571	52,250	58,854	59,700	56,200
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	10,853	87,234	50,000	402,281	410,000	390,000
	007 - Interest Earnings - SBA	5,106	23,767	30,000	0	0	0
	008 - Interest Earnings - Sewer Sale	6,907	34,981	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	22,867	145,982	80,000	402,281	410,000	390,000
342	<b>RENTS AND ROYALTIES</b>						
	201 - Rent-Farringer House	17,213	18,911	0	0	0	0
	204 - Rent-Comm. Towers	302,796	320,521	300,655	287,982	315,000	320,000
	<b>DEPARTMENT TOTAL</b>	320,009	339,432	300,655	287,982	315,000	320,000
	(Continued)						

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND REVENUES**

**FUND NO. 01**

DEPT.	ACCOUNT	2022	2023	2024	2024	2024	2025
		ACTUAL	PRELIMINARY ACTUAL	BUDGET	11/15/24 YTD	PROJECTED	BUDGET
351	<b>FEDERAL GRANTS</b>						
	021 - COPS School Violence	0	0	0	912	912	0
	026 - Ballistic Vests	0	2,005	2,200	759	2,200	4,000
	354 - FRA Grant	0	16,240	20,000	23,296	23,296	0
	<b>DEPARTMENT TOTAL</b>	0	18,245	22,200	24,967	26,408	4,000
354	<b>STATE GRANTS</b>						
	030 - Snow Removal Contract	8,198	10,998	11,217	0	11,217	11,442
	033 - Recycling	104,480	92,365	92,365	97,398	97,398	97,300
	035 - Emergency Mgmt Agency	0	0	0	0	0	0
	037 - Historical Commission	0	195	0	0	0	58,250
	046 - PCCD - BWC Grant	0	12,000	2,300	11,095	13,432	0
	047 - PCCD - NIBRS Grant	12,000	23,387	0	6,100	6,100	25,796
	048 - Opioid Recovery - Police	26,883	18,495	2,987	0	2,987	2,720
	049 - PCCD - Technology Grants	0	0	10,320	1,564	10,320	0
	050 - Strategic Management Planning Prg	0	0	45,000	0	0	35,950
	<b>DEPARTMENT TOTAL</b>	151,561	157,440	164,189	116,157	141,454	231,458
355	<b>STATE SHARED REVENUE</b>						
	010 - PURTA Entitlement	13,308	11,788	12,000	13,266	13,266	12,500
	120 - Cas. Ins. -pension	569,850	687,691	620,817	736,112	736,112	772,918
	122 - PA Liq Control Board License	0	1,500	1,500	1,500	1,500	1,500
	<b>DEPARTMENT TOTAL</b>	583,157	700,978	634,317	750,878	750,878	786,918
361	<b>CHARGE FOR SERVICES</b>						
	100 - Special Police Charges	6,260	6,625	6,000	5,480	6,000	6,000
	110 - Police Overtime Reimbursement	57,911	24,608	43,800	68,674	85,000	60,000
	115 - Special Events Fee	0	0	0	4,900	5,000	5,000
	320 - Plot Plan Review Fee	27,500	14,325	25,000	34,950	35,000	25,000
	321 - Revision Fees	200	1,250	0	0	0	0
	322 - Sewer Lateral Inspection Fee	0	31,100	42,000	39,425	41,000	42,000
	330 - Building Permits	621,781	528,423	495,000	383,492	464,000	480,000
	331 - Electrical Permits	172,628	132,174	165,000	74,007	88,000	100,000
	332 - Plumbing Permits	135,625	49,961	95,000	31,660	48,000	100,000
	333 - Mechanical Permits	330,236	196,408	105,000	159,184	185,000	150,000
	334 - Grading Permits	0	0	0	4,760	4,760	0
	335 - Short Term Lodging Permits	400	300	500	600	700	500
	336 - Zoning Permits	46,959	51,575	45,000	39,094	45,000	35,000
	337 - Vacant Property Registration	3,900	3,700	3,600	3,700	3,700	3,700
	340 - Zoning Board Fees	38,210	40,030	40,000	31,454	32,000	30,000
	341 - Zoning Certification Fee	1,500	450	450	150	150	450
	350 - Plan Review Filing Fees	15,500	15,170	16,000	15,250	15,250	15,000
	351 - Administration Fees	4,533	60	16,000	0	0	500
	352 - Fats, Oils, Grease Fees	0	0	0	0	0	3,000
	357 - School Dist. Crossing Grds	96,278	99,087	102,059	99,451	99,451	100,956
	<b>DEPARTMENT TOTAL</b>	1,559,420	1,195,246	1,200,409	996,230	1,158,011	1,157,106
380	<b>MISC. REVENUE</b>						
	000 - Misc	42,002	29,113	60,000	185,711	190,000	60,000
	002 - Historical	0	0	0	2,160	2,160	1,500
	004 - Misc-Workers Comp	194,729	178,350	125,000	158,566	160,000	125,000
	005 - Police Cars Insurance Reimb	3,641	24,793	25,000	14,340	20,600	20,000
	006 - Cell Phone Buy Back Program	1,370	0	500	0	500	500
	007 - Employee Medical Contribution	6,530	19,345	19,370	17,570	19,500	19,500
	008 - Settlement Restitution	766,000	73,102	0	0	0	0
	009 - Drug Takeback Revenue	0	0	0	604	750	1,000
	<b>DEPARTMENT TOTAL</b>	1,014,272	324,703	229,870	378,951	393,510	227,500
	(Continued)						

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND REVENUES**

**FUND NO. 01**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
383	<b>LEAF ASSESSMENT</b>						
	200 - Leaf Assessment-Current	643,496	644,434	872,643	866,362	872,643	857,917
	201 - Leaf Assessment-Delinquent	847	8,471	1,045	2,376	2,500	2,000
	202 - Leaf Collection Reimbursemen	770	770	1,045	0	1,045	1,045
	<b>DEPARTMENT TOTAL</b>	645,113	653,675	874,733	868,738	876,188	860,962
391	<b>FIXED ASSET DISPOSITION</b>						
	000 - Sale of Fixed Assets	0	12,000	30,000	0	7,500	2,500
392	<b>INTERFUND TRANSFERS IN</b>						
	005 - Parks & Recreation	0	0	0	0	0	0
	008 - Sewer	100,000	0	0	0	0	1,000,000
	009 - Pool	0	0	0	0	0	0
	012 - American Rescue Plan	786,692	200,000	142,464	0	142,464	0
	013 - Sewer Sale Proceed/LMT Trus	3,000,000	0	1,370,051	0	1,370,051	1,175,000
	015 - Golf Course	531,896	455,000	455,000	0	455,000	455,000
	017 - 2016 Bond Proceeds	0	0	50,000	0	0	0
	<b>DEPARTMENT TOTAL</b>	4,418,588	655,000	2,017,515	0	1,967,515	2,630,000
395	<b>REBATE FROM PRIOR YEAR</b>						
	001 - Casualty Insurance	23,473	9,978	20,000	0	20,000	20,000
	002 - Workmens Compensation	26,471	15,544	17,000	0	17,000	18,000
	<b>DEPARTMENT TOTAL</b>	49,944	25,522	37,000	0	37,000	38,000
	<b>TOTAL REVENUES</b>	19,964,599	15,451,831	16,434,428	13,504,768	16,732,268	17,164,146
	<b>TOTAL FUNDS AVAILABLE</b>	21,499,543	20,220,708	20,366,324	18,631,418	21,858,918	22,384,743



**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND - CENTRAL  
GOVERNMENT EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
400	<b>CENTRAL GOVERNMENT</b>						
	100 - Personnel	208,572	285,254	300,869	264,511	304,261	385,089
	101 - Supervisor Salaries	12,761	20,235	21,875	19,506	21,875	21,875
	210 - Office/Administration	9,148	3,648	9,000	8,682	8,800	9,000
	260 - Minor Equipment	284	0	500	0	500	500
	300 - Contracted Services	65,474	14,909	109,530	5,493	5,893	79,500
	308 - Right To Know Law Expenses	0	100,062	20,000	70,895	80,000	70,000
	309 - Traffic Engineering	36,357	59,978	55,000	19,705	30,000	40,000
	310 - Storm Water Engineering	52,019	75,143	50,000	68,840	80,000	80,000
	311 - Auditing & Accounting	44,500	44,900	45,000	26,205	72,605	45,200
	313 - Engineering Fees	304,674	465,753	175,000	174,839	200,000	180,000
	314 - Legal Fees	244,248	209,353	165,000	110,091	125,000	140,000
	315 - Outside Legal Fees	84,548	89,488	62,000	52,931	62,000	40,000
	316 - Payroll Service Fees	8,800	9,921	12,000	9,292	11,500	12,000
	317 - Education & Training	0	3,672	3,750	3,636	4,000	4,000
	318 - Actuarial Services	4,700	17,500	5,000	9,840	11,000	7,000
	321 - Telephone	13,633	17,964	12,000	10,677	12,000	12,000
	323 - Sewer Engineering Fees	0	0	0	2,291	2,500	2,500
	324 - Sewer Legal Fees	0	0	0	1,718	2,000	2,500
	325 - Postage	11,359	10,349	13,000	8,146	12,000	13,000
	326 - Fuel Usage - Township	0	16,844	6,000	(20,235)	3,000	3,000
	327 - Diesel Usage - Township	0	(7,996)	6,000	(5,044)	3,000	3,000
	337 - Auto Allowance	2,800	4,400	6,000	4,400	4,800	4,800
	340 - Advertising & Printing	20,086	12,550	14,000	19,115	20,000	16,000
	353 - Bonding Fees	4,540	6,176	2,500	4,244	4,244	4,000
	420 - Dues & Subscriptions	11,185	8,874	10,000	11,808	12,000	10,000
	480 - Misc Expense	65,925	(25,314)	4,000	26,255	30,000	8,000
	<b>TOTAL EXPENDITURES</b>	1,205,612	1,443,663	1,108,024	907,843	1,122,978	1,192,964

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND  
GENERAL EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
401	<b>GENERAL EXPENDITURES</b>						
	153 - Deferred Comp. Match	51,968	56,020	60,000	55,736	60,000	60,000
	154 - Deferred Comp. Admin Fees	0	0	0	500	500	500
	156 - Hospitalization	1,625,946	1,742,934	1,274,313	1,397,824	1,450,000	1,711,000
	158 - Disability & Life Ins.	74,388	76,765	80,000	71,478	75,000	80,000
	161 - FICA Employers Share	596,427	641,201	601,517	615,214	625,673	647,571
	194 - ER Paid Unemployment Comp	0	0	0	0	5,000	10,000
	352 - Property/Liability Insurance	201,195	232,392	331,189	331,361	331,361	356,299
	354 - Workers Comp	155,747	200,116	246,286	298,252	298,252	305,697
	360 - Utilities	4,326	4,564	4,800	3,812	4,800	4,800
	430 - Real Estate Taxes	31,098	22,777	22,777	17,044	17,044	18,000
	461 - Farmland Preservation	0	144	250	0	0	0
	462 - Environment Council	4,838	2,394	4,000	2,188	2,250	2,500
	463 - Historical Review Board	0	0	500	0	500	500
	464 - Historical Commission	0	461	22,450	6,305	0	41,250
	465 - Solid Waste	4,343	0	0	0	0	0
	474 - EMAC	0	0	500	0	500	500
	475 - Citizens Traffic Commission	131	138	500	286	500	500
	491 - Real Estate Tax Refund	6,345	3,881	3,500	4,294	4,500	4,000
	760 - Farringer House	6,750	2,972	3,000	585	750	0
	764 - Dalgewicz Manor House	1,677	640	1,000	193	500	0
	<b>TOTAL EXPENDITURES</b>	<b>2,765,180</b>	<b>2,987,399</b>	<b>2,656,582</b>	<b>2,805,071</b>	<b>2,877,130</b>	<b>3,243,117</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND - FINANCE  
DEPARTMENT EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
402	<b>FINANCIAL ADMIN.</b>						
	100 - Personnel	262,218	256,667	419,223	332,353	382,073	447,284
	200 - Parts & Supplies	6,708	3,970	6,000	3,284	4,500	5,000
	260 - Minor Equipment	1,118	2,492	2,500	1,145	2,000	2,500
	300 - Contracted Services	23,944	3,027	4,200	2,016	2,355	2,636
	317 - Education & Training	0	0	4,000	3,493	3,500	6,000
	420 - Dues & Subscriptions	0	75	1,500	300	300	1,500
	<b>TOTAL EXPENDITURES</b>	293,987	266,231	437,423	342,592	394,728	464,920

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND - TAX  
COLLECTION EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
403	<b>TAX COLLECTION</b>						
	100 - Personnel	33,162	29,062	35,000	30,380	31,000	31,000
	200 - Parts & Supplies	8,030	6,479	8,750	4,709	5,000	5,500
	353 - Bonding Fees	1,216	1,216	1,216	1,216	1,216	1,216
	<b>TOTAL EXPENDITURES</b>	<b>42,407</b>	<b>36,756</b>	<b>44,966</b>	<b>36,304</b>	<b>37,216</b>	<b>37,716</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND - INFORMATION TECHNOLOGY  
DEPARTMENT EXPENDITURES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
407	<b>INFORMATION TECHNOLOGY</b>						
	200 - Parts & Supplies	1,322	0	2,500	0	0	2,000
	260 - Minor Equipment	1,400	12,761	2,000	0	0	35,000
	300 - Contracted Services	574,231	579,125	395,352	460,888	514,206	374,528
	392 - Software Maintenance	8,890	37,339	0	0	0	0
	420 - Dues & Subscriptions	840	1,371	1,500	0	0	1,500
	<b>TOTAL EXPENDITURES</b>	586,683	630,596	401,352	460,888	514,206	413,028

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND - POLICE  
DEPARTMENT EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
410	<b>POLICE</b>						
	100 - Personnel - Sworn	4,454,472	4,741,985	5,014,005	4,431,762	4,986,762	5,090,002
	102 - Crossing Guards	173,860	179,027	185,400	151,182	185,794	192,296
	103 - Overtime	274,835	359,512	284,173	287,732	291,185	296,250
	104 - Office Staff	196,955	203,409	208,709	184,627	208,709	216,013
	105 - Court & Standby	93,092	39,043	45,000	45,188	45,730	47,000
	151 - Longevity	109,089	116,479	126,811	126,811	126,811	139,608
	152 - Other Benefits	303,646	346,005	413,397	345,859	413,397	432,000
	153 - Deferred Comp. Match	64,748	79,220	90,000	77,264	79,196	90,000
	154 - Retirement Benefits	0	37,002	0	0	0	195,000
	205 - Uniforms & Equip	73,669	50,179	75,000	51,462	52,748	109,050
	210 - Office/Administration	12,784	9,274	15,000	5,673	6,550	15,000
	232 - Diesel & Gasoline Fuel	86,324	70,824	84,000	58,540	60,500	80,000
	242 - Crime Prevention	1,645	1,700	4,900	1,700	2,000	4,900
	251 - Vehicle Parts & Supp.	38,182	18,668	25,000	20,782	23,000	30,000
	260 - Minor Equipment	28,909	46,691	32,700	16,095	20,000	23,200
	300 - Contracted Service	101,114	90,899	115,394	77,413	86,750	116,410
	317 - Education/Training	39,004	43,428	31,950	17,212	19,000	31,500
	319 - Animal Control	26,725	28,077	29,201	25,026	29,201	29,201
	321 - Telephone	36,558	37,124	32,060	27,747	30,000	37,040
	327 - Mobile Radio-Maintenance	3,563	0	12,000	3,116	3,200	12,000
	361 - Electric	6,280	5,866	6,000	4,165	6,000	6,000
	375 - Traffic Signal Repairs	86,999	44,407	40,000	(23,916)	25,000	20,000
	376 - Pistol Range Maint.	1,916	579	2,500	362	1,000	2,500
	377 - Lease Payments	0	0	169,709	149,162	169,709	186,709
	420 - Dues & Subscriptions	5,453	12,288	3,847	3,676	3,847	4,847
	450 - Emergency Management	234	0	4,500	0	4,500	4,500
	480 - Miscellaneous	29,141	28,866	20,000	15,714	20,000	16,000
	485 - DARE Program	0	0	0	0	0	0
	490 - Mobile Phones	5,699	7,640	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>6,254,894</b>	<b>6,598,189</b>	<b>7,071,256</b>	<b>6,104,354</b>	<b>6,900,589</b>	<b>7,427,026</b>

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND - COMMUNITY DEVELOPMENT  
DEPARTMENT EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
414	<b>BUILDING &amp; ZONING</b>						
	100 - Personnel	378,513	422,383	419,223	346,504	390,004	377,078
	210 - Office/Administration	10,606	7,592	8,240	5,917	7,500	7,500
	251 - Fuel Usage/Vehicle Maint	0	0	5,000	1,656	3,500	5,000
	260 - Minor Equipment	2,477	7,195	9,000	425	4,200	5,000
	300 - Contracted Services	32,978	60,782	83,310	55,968	58,000	60,000
	309 - Inspection Fees	326,984	249,156	286,000	163,890	254,000	286,000
	310 - Engineering Inspection Fees	0	0	0	0	0	60,000
	311 - Zoning Hearing Board	73,132	62,322	50,000	38,184	58,000	60,000
	317 - Education & Training	0	0	0	25	100	3,000
	420 - Dues & Subscriptions	0	0	0	0	0	1,500
	<b>TOTAL EXPENDITURES</b>	824,689	809,430	860,773	612,570	775,304	865,078

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND - PUBLIC WORKS  
DEPARTMENT - EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
409	<b>BUILDING MAINTENANCE</b>						
	100 - Personnel - Full Time	62,408	67,082	60,801	63,814	63,814	78,000
	101 - Personnel - Part Time	0	0	0	0	0	12,000
	103 - Overtime	7,028	5,741	6,000	3,925	4,250	6,000
	300 - Contracted Services	61,961	64,614	75,700	31,563	105,700	140,650
	360 - Utilities	55,396	61,000	58,000	43,222	58,000	61,000
	374 - Repairs & Maintenance	22,044	38,160	37,500	16,809	18,000	30,000
	480 - Miscellaneous	470	1,201	5,000	394	1,500	5,000
	<b>DEPARTMENT TOTAL</b>	<b>209,307</b>	<b>237,798</b>	<b>243,001</b>	<b>159,726</b>	<b>251,264</b>	<b>332,650</b>
426	<b>RECYCLING</b>						
	103 - Overtime	8,008	9,522	13,200	9,411	13,200	14,000
	200 - Parts & Supplies	0	0	0	0	0	0
	300 - Contracted Services	17,176	17,553	24,294	12,000	24,294	24,294
	480 - Miscellaneous	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>25,185</b>	<b>27,074</b>	<b>37,494</b>	<b>21,411</b>	<b>37,494</b>	<b>38,294</b>
427	<b>LEAF COLLECTION</b>						
	100 - Personnel - Full Time	140,486	117,867	164,744	0	164,744	173,840
	101 - Personnel - Part Time	0	5,817	16,774	0	16,774	19,520
	103 - Overtime	12,468	4,192	21,000	0	21,000	23,000
	200 - Parts and Supplies	3,368	18,026	12,500	4,529	12,000	20,000
	300 - Contracted Services	221,378	211,302	263,150	0	263,150	273,150
	480 - Miscellaneous	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>377,699</b>	<b>357,203</b>	<b>478,168</b>	<b>4,529</b>	<b>477,668</b>	<b>509,510</b>
428	<b>BASIN MAINTENANCE</b>						
	101 - Personnel - Part Time	79,711	85,443	109,149	59,601	75,000	130,800
	200 - Parts & Supplies	5,562	10,932	9,500	3,814	6,500	9,500
	260 - Minor Equipment	10,303	914	13,500	10,212	13,500	14,500
	300 - Contracted Services	0	255	500	2,000	2,000	2,500
	<b>DEPARTMENT TOTAL</b>	<b>95,577</b>	<b>97,544</b>	<b>132,649</b>	<b>75,627</b>	<b>97,000</b>	<b>157,300</b>
	(Continued)						



**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND - PUBLIC WORKS  
DEPARTMENT - EXPENDITURES**

**FUND NO. 01**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
430	<b>HIGHWAY MAINTENANCE</b>						
	100 - Personnel - Full Time	745,967	875,665	498,899	1,055,650	875,665	858,218
	103 - Overtime	71,561	30,017	130,000	42,661	50,000	50,000
	150 - Benefits	11,434	9,770	22,350	6,701	22,350	16,950
	151 - Longevity	28,666	32,144	38,000	0	36,788	36,294
	191 - Clothing & Uniforms	0	0	0	0	0	16,000
	200 - Parts and Supplies	8,875	11,632	15,000	7,683	9,000	15,000
	210 - Office/Administration	14,403	12,196	18,250	7,194	13,000	13,000
	232 - Diesel & Gasoline	79,372	62,455	64,000	41,498	64,000	64,000
	245 - Materials	43,200	34,209	60,000	28,602	35,000	20,000
	246 - Road Signs	24,868	27,730	25,000	23,016	30,000	10,000
	251 - Vehicle Parts & Supplies	37,808	34,198	40,000	32,114	33,000	15,000
	252 - Tires	7,256	1,518	10,000	4,340	8,000	3,500
	260 - Minor Equipment	8,543	36,795	14,000	3,476	8,500	14,000
	300 - Contracted Services	164,959	138,738	261,800	115,701	189,300	191,713
	306 - Veh-Outside Repairs	5,544	4,350	15,000	1,660	10,000	6,000
	317 - Training	4,290	1,523	10,000	6,498	7,500	5,500
	320 - Dues & Subscriptions	0	0	0	0	0	3,000
	321 - Communications	0	0	0	0	0	9,759
	340 - Advertising & Printing	0	0	0	0	0	1,300
	374 - Repairs & Maintenance	0	343	1,000	0	500	1,000
	700 - Capital Purchases	0	0	85,000	(2,000)	80,000	0
	<b>DEPARTMENT TOTAL</b>	1,256,744	1,313,284	1,308,299	1,374,792	1,472,603	1,350,234
432	<b>SNOW &amp; ICE CONTROL</b>						
	101 - Personnel - Part Time	0	0	15,000	6,996	10,000	5,000
	300 - Contracted Services	49,634	0	78,000	78,638	90,000	20,000
	480 - Miscellaneous	1,857	0	4,500	2,900	3,000	3,000
	<b>DEPARTMENT TOTAL</b>	51,492	0	97,500	88,534	103,000	28,000
	<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	2,016,003	2,032,903	2,297,111	1,724,619	2,439,029	2,415,988

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GENERAL FUND  
TRANSFERS OUT**

**FUND NO. 01**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
492	<b>INTERFUND OPERATING TRANSFERS</b>						
	060 - DB Police Pension	1,053,793	1,070,523	1,034,695	1,034,695	1,034,695	1,513,816
	062 - DC Non-Uniform Pension	71,578	85,566	95,040	80,897	95,040	98,500
	065 - DB Non-Uniform Pension	335,459	377,262	392,405	392,405	392,405	362,155
	<b>SUB TOTALS</b>	1,460,830	1,533,351	1,522,140	1,507,997	1,522,140	1,974,471
	<b>TOTAL EXPENDITURES</b>	1,460,830	1,533,351	1,522,140	1,507,997	1,522,140	1,974,471
492	<b>INTERFUND TRANSFERS OUT</b>						
	007 - Parks & Rec Capital Reserve	0	0	0	0	0	0
	008 - Sewer	0	0	0	0	0	0
	015 - Golf Course	0	0	0	0	0	0
	019 - Special Projects	125,000	0	0	0	0	0
	020 - Debt Service	500	0	0	0	0	0
	030 - Capital Reserve	734,108	0	0	0	0	0
	040 - 9-11 Memorial Fund	58,000	40,000	50,000	50,000	50,000	0
	041 - GOR Capital Reserve Fund	5,000	0	5,000	0	5,000	0
	<b>TOTAL</b>	922,608	40,000	55,000	50,000	55,000	0

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
STREET LIGHT FUND  
REVENUES**

**FUND NO. 02**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	132,321	156,570	191,179	156,570	184,007	195,257
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	955	5,240	3,500	13,830	15,500	12,000
383	<b>LIGHT ASSESSMENTS</b> 300 - Current Assessment	70,843	69,977	68,000	67,394	69,000	69,000
	301 - Delinquent Assessment	330	3,836	1,250	462	750	1,500
		71,173	73,812	69,250	67,856	69,750	70,500
	<b>TOTAL REVENUES</b>	72,127	79,053	72,750	81,687	85,250	82,500
	<b>TOTAL FUNDS AVAILABLE</b>	204,449	235,623	263,929	238,256	269,257	277,757

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
STREET LIGHT FUND  
EXPENDITURES**

**FUND NO. 02**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
434	<b>STREET LIGHTING</b>						
	361 - Electricity	33,938	33,036	34,000	29,206	34,000	34,000
	374 - Repairs & Maintenance	13,941	18,579	85,000	12,883	40,000	45,000
	<b>DEPARTMENT TOTAL</b>	47,879	51,615	119,000	42,089	74,000	79,000
492	<b>INTERFUND TRANSFERS OUT</b>						
	001 - General Fund	0	0	0	0	0	0
	036 - Road Machinery	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	47,879	51,615	119,000	42,089	74,000	79,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	24,249	27,438	(46,250)	39,598	11,250	3,500
	<b>ENDING FUND BALANCE</b>	156,570	184,007	144,929	196,168	195,257	198,757

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
FIRE PROTECTION FUND  
REVENUES**

**FUND NO. 03**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>I/I FUND BALANCE</b>	98,711	125,609	86,987	125,609	100,970	159,800
301	<b>REAL ESTATE TAXES</b>	1.1 mills	1.1 mills	1.1 mills			1.1 mills
	100 - Current Levy	585,056	583,235	599,424	579,360	593,430	597,198
	200 - Delinquent	2,291	1,806	3,000	7,818	8,000	3,000
	600 - Interim-Current	2,840	2,237	1,500	2,676	3,000	2,000
	601 - Interim-Delinquent	388	498	150	231	300	250
	<b>DEPARTMENT TOTAL</b>	590,575	587,776	604,074	590,085	604,730	602,448
321	<b>BUSINESS LICENSES</b>						
	001 - Fire Permit Plan Review	0	23,365	12,000	20,000	21,500	15,000
331	<b>FINES</b>						
	102 - False Alarms	0	0	0	2,600	3,000	1,500
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	768	9,551	6,000	19,523	21,000	18,000
355	<b>STATE SHARED REVS.</b>						
	130 - For. Fire Ins. Prem. Tax	316,535	311,798	300,000	316,960	316,960	320,000
362	<b>FIRE INSPECTION FEE</b>						
	201 - Special Fire Protection Fees	38,206	53,150	55,000	54,655	55,000	55,000
	203 - Fire Reports (Copies)	0	845	0	50	50	0
	<b>DEPARTMENT TOTAL</b>	38,206	53,995	55,000	54,705	55,050	55,000
392	<b>INTERFUND TRANSFERS IN</b>						
	001 - General Fund	0	0	0	0	0	0
	012 - American Rescue	0	0	0	0	0	0
	017 - 2016 Bond Fund	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0	0
395	<b>REBATES FROM PRIOR YEAR</b>						
	001 - Casualty Insurance	0	0	100	0	0	0
	002 - Workmens Compensation	237	261	250	0	250	250
	<b>DEPARTMENT TOTAL</b>	237	261	350	0	250	250
	<b>TOTAL REVENUES</b>	946,321	986,747	977,424	1,003,873	1,022,490	1,012,198
	<b>TOTAL FUNDS AVAILABLE</b>	1,045,032	1,112,356	1,064,411	1,129,482	1,123,460	1,171,998

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
FIRE PROTECTION FUND  
EXPENDITURES**

**FUND NO. 03**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
411	<b>FIRE PROTECTION</b>						
	100 - Personnel	104,883	141,554	149,096	126,491	143,587	160,500
	103 - Overtime	0	0	0	0	0	0
	153 - Deferred Comp Match	3,635	3,400	3,400	3,215	3,400	3,400
	156 - Healthcare	17,326	26,867	23,891	22,836	23,200	30,000
	161 - FICA Employers Share	8,142	11,158	12,623	10,049	12,500	12,278
	191 - Uniforms	0	3,245	2,500	1,994	2,200	2,200
	210 - Office/Administration	2,876	1,100	1,500	2,279	2,500	2,000
	211 - Fire Prevention/Safety Materia	0	7,997	9,000	4,202	4,400	6,000
	212 - Volunteer Recruitment	0	9,887	10,000	6,034	6,100	6,100
	251 - Fuel/Vehicle Maintenance	0	3,669	27,000	11,400	21,000	21,000
	300 - Contracted Services	2,396	400	800	0	0	800
	317 - Training/Seminars	0	250	1,500	255	1,000	1,500
	321 - Communications	0	9,829	10,000	605	1,200	5,000
	352 - Casualty Insurance	0	3,896	4,500	4,640	4,640	4,989
	354 - Worker's Comp Ins.	50,325	39,277	45,000	38,039	38,039	45,000
	420 - Dues/Subscriptions/Membersh	0	2,161	2,000	2,269	2,500	2,000
	480 - Miscellaneous Equipment	336	1,986	2,000	1,815	1,900	2,000
	530 - Contr.-Yardley-Makefield	360,000	365,000	365,000	365,000	365,000	370,000
	533 - Y-M Relief Assn.	307,039	302,444	291,000	307,452	307,452	310,400
	536 - Contribution Morrisville Fire	6,000	7,000	7,000	7,000	7,000	7,000
	537 - Morrisville Firefighter's Relief	9,496	9,354	9,000	9,509	9,509	9,600
	700 - Capital Purchases	0	54,608	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	872,456	1,005,082	976,810	925,084	957,126	1,001,767
480	<b>MISCELLANEOUS EXPENDITURES</b>						
	700 - Capital Purchases	0	0	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>						
	020 - Debt Service Fund	43,064	0	0	0	0	0
	062 - DC Non-Uniform Pension	3,903	6,304	6,534	5,744	6,534	8,000
	<b>DEPARTMENT TOTAL</b>	46,967	6,304	6,534	5,744	6,534	8,000
	<b>TOTAL EXPENDITURES</b>	919,423	1,011,386	983,344	930,827	963,660	1,009,767
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	26,898	(24,639)	(5,920)	73,046	58,830	2,431
	<b>ENDING FUND BALANCE</b>	125,609	100,970	81,067	198,655	159,800	162,231

**LOWER MAKEFIELD TOWNSHIP  
2025 ANNUAL OPERATING BUDGET  
HYDRANT FUND  
REVENUES**

**FUND NO. 04**

DEPT.	ACCOUNT	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	29,544	40,052	48,030	40,052	47,334	33,204
301	<b>REAL ESTATE TAXES</b>	.33 mills	.33 mills	.33mills			.33 mills
	100 - Current Levy	166,246	168,090	179,827	166,978	178,029	179,159
	200 - Delinquent	853	535	500	2,284	2,400	1,000
	600 - Interim-Current	834	663	500	781	950	500
	601 - Interim-Delinquent	133	148	150	68	100	100
	<b>DEPARTMENT TOTAL</b>	168,065	169,435	180,977	170,111	181,479	180,759
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	441	2,581	1,600	6,053	6,200	4,500
392	<b>INTERFUND TRANSFERS IN</b>						
	001 - General Fund	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	168,506	172,016	182,577	176,164	187,679	185,259
	<b>TOTAL FUNDS AVAILABLE</b>	198,050	212,069	230,607	216,216	235,012	218,464

**LOWER MAKEFIELD TOWNSHIP  
2025 ANNUAL OPERATING BUDGET  
HYDRANT FUND  
EXPENDITURES**

**FUND NO. 04**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
449	<b>HYDRANT SERVICES</b>						
	366 - PA American Water Fees	149,148	155,885	179,290	121,990	180,000	185,000
	367 - Morrisville Water Fees	8,850	8,850	9,500	21,808	21,808	9,500
	<b>DEPARTMENT TOTAL</b>	157,998	164,735	188,790	143,798	201,808	194,500
	<b>TOTAL EXPENDITURES</b>	157,998	164,735	188,790	143,798	201,808	194,500
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	10,508	7,282	(6,213)	32,366	(14,129)	(9,241)
	<b>ENDING FUND BALANCE</b>	40,052	47,334	41,817	72,418	33,204	23,964



**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
PARK & RECREATION REVENUES  
REVENUES**

**FUND NO. 05**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>I/I FUND BALANCE</b>	295,256	(70,906)	(277,920)	(70,906)	67,681	299,756
301	<b>REAL ESTATE TAXES</b>	2.43 mills	2.43 mills	2.43 mills			2.43 mills
	100 - Current Levy	1,292,332	1,288,419	1,324,182	1,279,859	1,310,940	1,319,265
	200 - Delinquent	6,128	3,945	8,000	17,100	18,000	8,000
	600 - Interim - Current	6,205	4,889	5,500	5,853	6,000	5,500
	601 - Interim - Delinquent	961	1,089	1,200	504	600	500
	<b>DEPARTMENT TOTALS</b>	1,305,625	1,298,342	1,338,882	1,303,317	1,335,540	1,333,265
341	<b>INTEREST EARNINGS</b>	1,601	725	2,000	11,325	13,000	10,000
342	<b>RENTS &amp; ROYALTIES</b>						
	216 - Rent - 5 Mile Woods	17,425	17,056	0	0	0	0
	300 - Rent - Community Center	7,685	11,399	6,050	8,638	10,000	12,000
	301 - Pavilion Rentals	0	3,975	6,000	8,220	9,000	8,000
	450 - Equipment Rental	56,667	17,971	40,000	0	0	0
	<b>DEPARTMENT TOTALS</b>	81,776	50,400	52,050	16,858	19,000	20,000
357	<b>LOCAL GOVERNMENT GRANTS</b>						
	100 - DCNR Memorial Pk / Bike	0	0	0	0	0	0
	200 - General Grants	0	10,000	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	10,000	0	0	0	0
367	<b>PROGRAM REVENUE</b>						
	100 - Program Fees - Athletics	152,925	103,765	215,000	231,295	245,000	230,000
	101 - Program Fees - 5 Mile Woods	0	0	3,000	0	0	0
	102 - Program Fees - Pickleball	9,082	17,311	35,000	45,024	46,500	42,000
	105 - Program Fees - Dog Park	11,255	10,324	13,500	10,255	11,000	11,000
	110 - Program Fees - Programs	71,181	100,699	105,000	90,742	95,000	90,000
	200 - Discount Ticket Sales	3,248	4,938	6,000	7,768	7,800	6,000
	201 - Summer Camp Revenue	116,360	214,883	245,000	335,276	335,726	275,000
	<b>DEPARTMENT TOTALS</b>	364,051	451,919	622,500	720,360	741,026	654,000
380	<b>MISC. REVENUES</b>						
	000 - Misc. Revenues	3,969	6,740	3,500	66	66	0
	001 - Special Event Revenue	16,486	35,443	14,500	13,805	14,500	35,000
	002 - Memorial Bench Revenue	5,585	1,500	3,000	8,400	8,400	3,000
	003 - Overtime Reimbursement	771	615	2,100	630	1,000	1,000
	005 - Light Cost Reimbursement	0	0	15,000	63,480	80,000	80,000
	<b>DEPARTMENT TOTALS</b>	26,811	44,298	38,100	86,381	103,966	119,000
392	<b>INTERFUND TRANSFERS IN</b>						
	006 - Park & Rec FII	0	0	292,861	0	0	0
	007 - Rec Cap Reserve	0	0	52,920	0	0	0
	012 - American Rescue Plan	0	0	0	0	5,921	0
	013 - Sewer Sale	0	172,000	0	0	0	0
	017 - 2016 Bond Proceeds	0	0	0	0	135,554	0
	<b>DEPARTMENT TOTALS</b>	0	172,000	345,781	0	141,475	0
395	<b>REBATE FROM PRIOR YEAR</b>						
	001 - Prior Year Casulty Insurance	506	166	200	0	500	500
	002 - Prior Year Workmens Comp	1,226	2,345	2,500	0	2,000	2,000
	021 - Casulty Insurance	39	0	0	0	0	0
	022 - Workers Comp Rebate	198	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	1,969	2,511	2,700	0	2,500	2,500
	<b>TOTAL REVENUES</b>	1,781,834	2,030,196	2,402,013	2,138,240	2,356,507	2,138,765
	<b>TOTAL FUNDS AVAILABLE</b>	2,077,090	1,959,290	2,124,093	2,067,334	2,424,188	2,438,521

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

**FUND NO. 05**

DEPT.	ACCOUNT	2022	2023	2024	2024	2024	2025
		ACTUAL	PRELIMINARY ACTUAL	BUDGET	11/15/24 YTD	PROJECTED	BUDGET
451	<b>PARKS &amp; RECREATION</b>						
	100 - Personnel	406,512	455,402	570,920	493,119	558,495	627,901
	102 - Summer Camp Staff	71,416	98,744	164,833	142,245	142,245	165,000
	103 - Over Time	39,196	34,372	30,000	14,105	16,500	30,000
	105 - Reimbursable Overtime	975	1,847	5,000	0	0	2,000
	150 - Benefits	6,867	8,238	7,000	7,644	8,394	7,500
	151 - Longevity	4,470	4,605	7,000	0	4,983	5,133
	153 - Deferred Comp Match	7,066	9,982	12,325	10,675	12,400	12,400
	156 - Healthcare	152,952	178,909	129,564	121,065	130,000	153,400
	161 - Fica Employer's Share	42,427	46,304	59,498	53,304	54,637	63,411
	191 - Uniform Allowance	2,827	2,395	4,000	768	2,000	4,000
	200 - Parts & Supplies	29,326	40,328	76,000	55,541	57,000	60,000
	210 - Office/Administration	38,938	25,457	25,000	22,840	25,500	25,000
	215 - Credit Card Merchant Fees	0	47,734	50,000	487	487	50,000
	232 - Diesel & Gasoline Fuel	18,874	17,169	20,000	12,707	14,000	20,000
	247 - Special Events	78,663	83,131	32,000	12,679	14,000	50,000
	248 - Discount Tickets	1,547	4,322	4,500	4,450	6,000	4,500
	249 - Summer Camp Expenses	43,034	61,057	62,000	76,041	76,041	80,000
	250 - Pickleball Expenses	0	0	0	0	0	26,600
	251 - Vehicle Parts & Supplies	15,355	7,646	9,000	7,000	7,500	8,000
	260 - Minor Equipment	1,078	1,618	5,000	688	2,000	2,500
	300 - Contracted Services	131,533	131,782	212,800	126,198	130,000	147,200
	306 - Program Instructors	53,179	79,174	65,000	56,045	65,000	63,000
	313 - Engineering Fees	238,190	28,108	10,000	5,805	6,500	0
	314 - Legal Fees	8,693	12,868	10,000	34,963	37,500	30,000
	317 - Education/Training	8,782	11,099	12,000	8,026	8,500	12,000
	352 - Casualty Insurance	4,333	35,067	30,000	27,452	27,452	29,518
	354 - Worker's Comp. Insurance	12,980	25,171	25,000	20,404	20,404	25,326
	360 - Utilities	26,610	26,659	104,500	81,045	83,071	75,000
	371 - Trail Maintenance	104,458	23,587	130,000	0	0	0
	372 - Athletic Facilities Maintenance	0	0	0	0	0	120,000
	374 - Repairs & Maintenance	38,502	2,890	77,500	2,052	40,000	50,000
	384 - Lease Expense	13,058	0	0	0	0	73,200
	483 - Bench Program Expenses	221	6,101	0	5,176	5,176	2,000
	600 - Capital Construction	173,307	5,921	10,000	0	0	0
	700 - Capital Purchases	52,902	81,272	30,000	220,439	220,439	0
	<b>DEPARTMENT TOTALS</b>	<b>1,828,271</b>	<b>1,598,954</b>	<b>1,990,440</b>	<b>1,622,962</b>	<b>1,776,223</b>	<b>2,024,589</b>
452	<b>MEMORIAL PARK</b>						
	200 - Parts & Supplies	2,710	11,517	0	0	0	0
	300 - Contracted Services	6,732	17,333	0	0	0	0
	360 - Utilities	4,951	6,223	0	0	0	0
	374 - Repairs & Maintenance	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>14,393</b>	<b>35,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
454	<b>MACCLESFIELD PARK</b>						
	200 - Parts & Supplies	13,383	3,306	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0	0
	300 - Contracted Services	38,214	47,049	0	0	0	0
	360 - Utilities	61,356	45,692	0	0	0	0
	374 - Repairs & Maintenance	1,145	250	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>114,098</b>	<b>96,297</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>1,956,762</b>	<b>1,730,325</b>	<b>1,990,440</b>	<b>1,622,962</b>	<b>1,776,223</b>	<b>2,024,589</b>
	(Continued)						

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

**FUND NO. 05**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
455	<b>SOFTBALL COMPLEX - FRED ALLEN</b>						
	200 - Parts & Supplies	13,894	4,913	0	0	0	0
	300 - Contracted Services	9,366	12,861	0	0	0	0
	360 - Utilities	6,446	4,711	0	0	0	0
	374 - Repairs & Maintenance	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>29,707</b>	<b>22,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
456	<b>DOG PARK</b>						
	200 - Parts & Supplies	5,269	5,645	0	0	0	0
	300 - Contracted Services	4,744	3,758	0	0	0	0
	360 - Utilities	4,084	4,893	0	0	0	0
	374 - Repairs & Maintenance	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>14,097</b>	<b>14,297</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
459	<b>COMMUNITY CENTER</b>						
	200 - Parts & Supplies	10,032	6,973	0	0	0	0
	210 - Office/Administration	7	0	0	0	0	0
	260 - Minor Equipment	123	0	0	0	0	0
	300 - Contracted Services	25,314	23,835	0	0	0	0
	360 - Utilities	25,408	20,776	0	0	0	0
	374 - Repairs & Maintenance	1,202	626	0	0	0	0
	700 - Capital Purchase	29,340	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>91,426</b>	<b>52,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
469	<b>5 MILE WOODS</b>						
	100 - Personnel	10,608	15,778	0	0	0	0
	161 - FICA Employer's Share	533	1,368	0	0	0	0
	200 - Parts & Supplies	210	1,571	0	0	0	0
	210 - Office/Administration	242	0	0	0	0	0
	247 - Programs & Events	0	0	0	0	0	0
	260 - Minor Equipment	0	1,323	0	0	0	0
	300 - Contracted Services	5,482	7,610	0	0	0	0
	321 - Telephone	730	118	0	0	0	0
	352 - Casualty Insurance	332	0	0	0	0	0
	354 - Workers' Comp Insurance	2,094	0	0	0	0	0
	360 - Utilities	1,916	3,910	0	0	0	0
	374 - Repairs & Maintenance	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>22,146</b>	<b>31,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>157,376</b>	<b>120,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	(Continued)						

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
PARK & RECREATION  
EXPENDITURES**

**FUND NO. 05**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
492	<b>INTERFUND TRANSFER OUT</b>						
	001 - General Fund	0	0	0	0	0	0
	007 - Recreation Capital Reserve	0	0	0	0	114,000	0
	009 - Pool Fund	0	0	0	0	200,000	50,000
	019 - Special Projects	14,750	0	0	0	0	0
	020 - Debt Service	173,757	0	0	0	0	0
	040 - 9/11 Memorial	0	0	0	0	0	15,000
	041 - GOR Capital Reserve	0	0	0	0	0	5,000
	062 - DC Non-Uniform Pension	23,999	25,613	40,700	25,404	29,500	30,533
	065 - DB Non-Uniform Pension	16,697	15,000	4,709	4,709	4,709	20,894
	<b>DEPARTMENT TOTALS</b>	229,203	40,613	45,409	30,113	348,209	121,426
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	229,203	40,613	45,409	30,113	348,209	121,426
	<b>TOTAL EXPENDITURES</b>	2,343,341	1,891,609	2,035,849	1,653,074	2,124,432	2,146,015
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(561,507)	138,587	366,164	485,166	232,075	(7,250)
	<b>ENDING FUND BALANCE</b>	(266,251)	67,681	88,244	414,260	299,756	292,506

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
PARK AND RECREATION FEE IN LIEU  
REVENUES**

**FUND NO. 06**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	328,200	549,459	844,260	549,459	838,641	990,641
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	2,613	22,055	12,000	54,890	62,000	50,000
357	<b>LOCAL GOVERNMENT GRANTS</b> 480 - Miscellaneous Grants	0	250,000	900,000	0	0	900,000
387	<b>CONTRIBUTIONS</b> 060 - Developers	218,646	50,620	90,000	81,384	90,000	645,500
392	<b>INTERFUND TRANSFERS IN</b> 017 - 2016 Bond Proceeds	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	221,259	322,675	1,002,000	136,274	152,000	1,595,500
	<b>TOTAL FUNDS AVAILABLE</b>	549,459	872,135	1,846,260	685,734	990,641	2,586,141

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
PARK AND RECREATION FEE IN LIEU  
FUND - EXPENDITURES**

**FUND NO. 06**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
452	<b>PARK &amp; REC FEE IN LIEU</b> 310 - Professional Services	0	0	0	0	0	0
480	<b>MISCELLANEOUS EXPENSE</b> 700 - Capital Purchase	0	33,494	1,553,400	183,716	780,438	1,940,000
492	<b>INTERFUND TRANSFERS OUT</b> 005 - Parks and Recreation 009 - Pool Fund	0 0	0 0	292,861 0	0 0	0 0	0 0
	<b>DEPARTMENT TOTALS</b>	0	0	292,861	0	0	0
	<b>TOTAL EXPENDITURES</b>	0	33,494	1,846,261	183,716	780,438	1,940,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	221,259	289,182	(844,261)	(47,442)	(628,438)	(344,500)
	<b>ENDING FUND BALANCE</b>	549,459	838,641	(1)	502,017	210,203	646,141

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
RECREATION CAPITAL RESERVE  
REVENUES**

**FUND NO. 07**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	12,950	0	52,920	0	(434,832)	858
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	96	3,833	0	3,798	4,000	2,000
354	<b>STATE GRANTS</b>						
	001 - Greenways Trails and Rec Prog	0	52,000	0	0	0	0
	002 - DCED Multi-Modal Transport	0	0	343,000	317,700	317,700	35,300
	<b>DEPARTMENT TOTALS</b>	0	52,000	343,000	317,700	317,700	35,300
392	<b>INTERFUND TRANSFERS IN</b>						
	001 - General Fund	0	0	0	0	0	0
	005 - Parks & Recreation	0	0	0	0	114,000	0
	012 - American Rescue Plan	0	0	0	0	18,550	0
	013 - Sewer Proceeds	0	285,399	0	0	0	0
	015 - Golf	205,000	150,000	0	0	0	0
	017 - 2016 Bond Proceeds	0	0	257,051	0	0	0
	<b>DEPARTMENT TOTALS</b>	205,000	435,399	257,051	0	132,550	0
	<b>TOTAL REVENUES</b>	205,096	491,232	600,051	321,498	454,250	37,300
	<b>TOTAL FUNDS AVAILABLE</b>	218,045	491,232	652,971	321,498	19,418	38,158

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
RECREATION CAPITAL RESERVE  
EXPENDITURES**

**FUND NO. 07**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
454	<b>MACCLESFIELD PARK</b> 313 - Engineering Fees	0	61,835	45,051	17,667	17,667	0
480	<b>MISC. EXPENDITURES</b> 600 - Capital Projects	9,750	864,230	555,000	893	893	0
492	<b>INTERFUND TRANSFERS OUT</b> 005 - Park and Recreation	0	0	52,920	0	0	0
	<b>TOTAL EXPENDITURES</b>	9,750	926,065	652,971	18,560	18,560	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	195,346	(434,832)	(52,920)	302,938	435,690	37,300
	<b>ENDING FUND BALANCE</b>	208,295	(434,832)	0	302,938	858	38,158



**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
PROPRIETARY FUNDS - SEWER  
REVENUE**

**FUND NO. 08 / 18**

DEPT.	ACCOUNT	2022 PRELIMINARY ACTUAL	2023 PRELIMINARY BUDGET	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
289	<b>1/1 - R/E NET POSITION</b>	6,686,693	459,529	0	5,646,802	5,646,802	3,347,464
	<b>INTEREST EARNINGS</b>						
341	000 - Interest Earnings	17,448	317,755	0	0	0	0
	<b>GRANTS</b>						
354	040 - State Grant	408,481	0	0	0	0	0
	<b>LATERAL INSPECTIONS</b>						
361	313 - Lateral Inspections	38,200	0	0	0	0	0
	<b>SEWERAGE CHARGES</b>						
364	110 - Connection Fees From	190,302	0	0	0	0	0
	123 - Certification Fees	1,280	0	0	0	0	0
	130 - Sewer Use Charges	2,129,348	0	0	0	0	0
	601 - Edgewood Vlg Assess Fees	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	2,320,930	0	0	0	0	0
	<b>MISCELLANEOUS REVENUES</b>						
380	000 - Miscellaneous Revenues	6,912	0	0	0	0	0
	<b>FIXED ASSET DISPOSITION</b>						
391	000 - Sale of Fixed Asset	0	0	0	0	0	0
	001 - Gain on Sale of Sewer	35,525,708	0	0	0	0	0
	001 - Gain on Sale of Sewer	(251,992)	0	0	0	0	0
	002 - Gain/Loss on Defeasance	42,091	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	35,315,806	0	0	0	0	0
	<b>INTERFUND TRANSFERS IN</b>						
392	013 - Sewer Sale Fund	11,093,659	0	0	0	0	0
	017 - 2016 Bond Proceeds	0	0	0	0	0	0
	020 - Transfer to Debt Service	180,791	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	11,274,450	0	0	0	0	0
	<b>REBATE FROM PRIOR YEAR</b>						
395	001 - Casualty Insurance	6,482	1,506	0	0	0	0
	002 - Workmens Compensation	1,186	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	7,668	1,506	0	0	0	0
	<b>TOTAL REVENUES</b>	49,389,894	319,261	0	0	0	0

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
PROPRIETARY FUNDS - SEWER FUND  
EXPENDITURES**

**FUND NO. 08 /18**

DEPT.	ACCOUNT	2022 PRELIMINARY ACTUAL	2023 PRELIMINARY BUDGET	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
429	<b>OPERATING EXPENSES</b>						
	100 - Personal Services	55,113	0	0	0	0	0
	103 - Overtime	2,116	0	0	0	0	0
	150 - Benefits	2,779	0	0	0	0	0
	151 - Longevity	0	0	0	0	0	0
	153 - Deferred Comp. Match	7,163	0	0	0	0	0
	156 - Health care	51,533	0	0	0	0	0
	160 - FICA	7,048	0	0	0	0	0
	191 - Uniforms	0	0	0	0	0	0
	210 - Office/Administration	715	0	0	0	0	0
	227 - Fuels and Chemicals	0	0	0	0	0	0
	232 - Diesel & Gasoline Fuel	1,705	0	0	0	0	0
	251 - Vehicle Parts & Supplies	179	0	0	0	0	0
	260 - Minor Equipment	301	0	0	0	0	0
	300 - Contracted Services	15,086	0	0	0	0	0
	307 - Water Consumption Data	1,428	0	0	0	0	0
	311 - Audit Fees	2,500	0	0	0	0	0
	313 - Engineering Fees	228,817	10,330	0	0	0	0
	314 - Legal Fees	133,622	82,667	0	0	0	0
	317 - Training	0	0	0	0	0	0
	318 - Transmission Fees	3,278,654	2,400,000	0	0	0	0
	321 - Telephone	424	0	0	0	0	0
	352 - Casualty Insurance	55,556	0	0	0	0	0
	354 - Worker's Compensation Insurance	0	12,562	0	0	0	0
	361 - Electricity	19,968	0	0	0	0	0
	364 - Water & Sewer	138,016	0	0	0	0	0
	368 - Refund Credit Balance Sewer	79,151	0	0	0	0	0
	375 - R&M-Meters/General	5,590	0	0	0	0	0
	376 - R&M-Manholes/Mains	14,838	0	0	0	0	0
	377 - R&M-Pump Stations	5,284	0	0	0	0	0
	378 - R&M-Joint Use Y.B.	43,095	10,265	0	0	0	0
	379 - R&M-Computers	720	0	0	0	0	0
	392 - Software Maintenance	0	0	0	0	0	0
	410 - Fines and Penalties	0	0	0	0	0	0
	480 - Miscellaneous	0	0	0	0	0	0
	490 - Sewer Auth. Admin & Cap Fu	0	0	0	0	0	0
	600 - Capital Projects	0	115,338	0	0	0	0
	601 - Edgewood Vlg Sewer Project	0	0	0	0	0	0
	602 - Morrisville Capital Projects	0	0	0	0	0	0
	603 - Capital Construction-Robinson	0	0	0	0	0	0
	603 - YBSA Capital Projects	0	0	0	0	0	0
	604 - Capital Construction-Historic	0	0	0	0	0	0
	604 - I & I Improvements	0	0	0	0	0	0
	700 - Capital Purchases	0	0	0	0	0	0
	800 - Depreciation Expense	217,230	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>4,381,194</b>	<b>2,618,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
471	<b>DEBT PRINCIPAL</b>						
	003 - Principal - GOB 2011/2016	0	0	0	0	0	0
	004 - Principal 2016 (New Money)	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>0</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
	003 - GOB 2011/2016	0	0	0	0	0	0
	004 - Interest 2016 (New Money)	111,163	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	<b>111,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>4,492,357</b>	<b>2,618,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	(Continued)						

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
PROPRIETARY FUNDS - SEWER FUND  
EXPENDITURES**

**FUND NO. 08 / 18**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY BUDGET	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
483	<b>PENSION FUND EXPENDITURES</b>						
	000 - Unfunded Pension Expenses	0	0	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>						
	001 - General Fund	100,000	0	0	0	0	1,000,000
	013 - Sewer Sale	52,429,983	0	0	0	0	0
	017 - Bond Fund	0	0	0	0	0	0
	020 - Debt Service	91,881	0	0	0	0	0
	062 - DC Pension	936	0	0	0	0	0
	065 - Non Uniform Pension	47,787	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	52,670,587	0	0	0	0	1,000,000
499	<b>CAPITAL RESERVE</b>	0	0	0		0	0
	<b>TOTAL EXPENSES</b>	57,162,944	2,618,599	0	0	0	1,000,000
	<b>NET INCOME (LOSS)</b>	(7,773,050)	(2,299,339)	0	0	0	(1,000,000)
	<b>SEWER FUND NET POSITION</b>						
279 / 283	<b>1/1 RETAINED EARNINGS</b>	13,419,852	5,646,802	3,347,464	3,347,464	3,347,464	3,347,464
	<b>NET INCOME (LOSS)</b>	(7,773,050)	(2,299,339)	0	0	0	(1,000,000)
279 / 283	<b>12/31 RETAINED EARNINGS</b>	5,646,802	3,347,464	3,347,464	3,347,464	3,347,464	2,347,464

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
COMMUNITY POOL  
REVENUES**

**FUND NO. 09**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
289	<b>I/I CASH BALANCE</b>	13,674	14,793	(212,023)	14,793	(211,797)	5,281
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	1,308	14,031	13,020	4,374	5,200	3,000
367	<b>COMMUNITY POOL</b>						
	100 - Membership Fees	894,005	1,005,335	1,215,968	986,673	986,673	1,007,386
	200 - Miscellaneous Sales	142,196	131,539	141,942	122,822	122,822	130,000
	<b>DEPARTMENT TOTALS</b>	1,036,201	1,136,874	1,357,910	1,109,495	1,109,495	1,137,386
380	<b>MISCELLANEOUS REVENUES</b>						
	000 - Miscellaneous Revenues	760	9,654	10,000	17,692	17,692	17,600
	001 - Swim Team Rental	0	0	6,000	0	6,210	6,000
	<b>DEPARTMENT TOTALS</b>	760	9,654	16,000	17,692	23,902	23,600
392	<b>INTERFUND TRANSFERS IN</b>						
	005 - Park and Rec Fund	0	0	0	0	200,000	50,000
	006 - Park & Rec FIL	0	0	0	0	0	0
	012 - American Rescue Plan	200,367	0	0	0	0	0
	017 - 2016 Bond Proceeds	0	0	301,323	0	0	0
	031 - Pool Capital Reserve	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	200,367	0	301,323	0	200,000	50,000
395	<b>REBATE FROM PRIOR YEAR</b>						
	001 - Casulty Insurance	1,700	2,175	2,000	0	2,000	2,000
	002 - Workmens Compensation	2,372	3,388	2,500	0	2,500	2,500
	<b>DEPARTMENT TOTALS</b>	4,072	5,563	4,500	0	4,500	4,500
	<b>TOTAL REVENUES</b>	1,242,708	1,166,122	1,692,753	1,131,561	1,343,097	1,218,486
	<b>TOTAL FUNDS AVAILABLE</b>	1,256,382	1,180,915	1,480,730	1,146,354	1,131,300	1,223,767

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
COMMUNITY POOL  
EXPENDITURES**

**FUND NO. 09**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
452	<b>COMMUNITY POOL</b>						
	100 - Personnel	538,937	578,494	580,313	500,150	516,740	548,564
	103 - Over Time	34,358	22,127	22,000	12,222	13,000	11,000
	150 - Benefits/Life Ins.	2,701	4,345	4,000	4,241	4,600	4,000
	153 - Deferred Comp Match	2,814	2,948	4,675	2,096	4,700	5,000
	156 - Hospitalization	87,689	102,528	69,128	47,795	69,000	81,420
	161 - FICA Employer's Share	46,713	48,548	46,077	41,553	46,100	42,807
	200 - Parts and Supplies	21,372	35,691	30,000	43,337	44,000	30,000
	210 - Office/Administration	29,414	3,165	5,000	2,183	2,500	3,500
	222 - Chemicals	27,912	45,740	50,000	46,455	46,455	50,000
	238 - Uniforms	5,663	8,278	8,000	9,318	9,318	8,000
	247 - Events and Programs	6,545	3,483	5,000	4,738	4,738	5,000
	248 - Membership Refunds	1,065	1,410	1,500	302	500	500
	249 - Other Expenses at Pool	141	0	0	0	0	0
	260 - Minor Equipment	674	11,422	10,000	0	10,000	10,000
	300 - Contracted Services	70,265	124,051	125,000	84,115	90,000	100,000
	317 - Education/Training	1,319	3,643	7,500	1,504	1,600	5,000
	318 - Professional Services/Marketi	2,701	1,347	5,000	1,086	1,086	3,000
	338 - Pool Credit Card Merchant Fe	0	0	30,000	0	0	30,000
	352 - Casualty Insurance	14,572	50,652	24,450	23,199	23,199	24,945
	354 - Workers' Comp. Insurance	25,123	36,359	17,624	17,243	17,243	21,402
	360 - Utilities	75,184	97,291	95,000	98,306	100,000	100,000
	373 - Maint/Repairs/Facility	41,263	154,597	159,764	104,339	110,000	110,000
	376 - Maintenance/Grounds	902	0	0	(117)	0	0
	600 - Capital Construction	0	31,263	0	0	0	0
	700 - Capital Purchases	0	0	141,559	0	0	14,000
	800 - Depreciation Expense	124,657	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	1,161,983	1,367,384	1,441,590	1,044,065	1,114,779	1,208,138
492	<b>INTERFUND TRANSFERS OUT</b>						
	001 - General Fund	0	0	0	0	0	0
	031 - Pool Capital Reserve	0	0	0	0	0	0
	062 - DC Non-Uniform Pension	12,884	14,328	8,140	8,809	8,140	8,425
	065 - DB Non-Uniform Pension	11,132	11,000	3,139	3,139	3,100	6,965
	<b>TRANSFERS TOTAL</b>	24,016	25,328	11,279	11,948	11,240	15,389
	<b>TOTAL EXPENSES</b>	1,185,999	1,392,712	1,452,869	1,056,013	1,126,019	1,223,527
	<b>12/31 CASH BALANCE</b>	14,793	(211,797)	27,861	90,341	5,281	240

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
TRAFFIC IMPACT FUND  
REVENUES**

**FUND NO. 11**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	197,986	201,409	206,665	201,409	207,799	222,363
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	1,186	5,592	4,500	14,090	15,000	12,000
387	<b>CONTRIBUTIONS</b> 519 - Dev. Contr. Service Area 2	2,237	798	0	33,664	33,664	150,000
392	<b>INTERFUND TRANSFERS IN</b> 001 - General Fund	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	3,423	6,390	4,500	47,754	48,664	162,000
	<b>TOTAL FUNDS AVAILABLE</b>	201,409	207,799	211,165	249,163	256,463	384,363

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
TRAFFIC IMPACT FUND  
EXPENDITURES**

**FUND NO. 11**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
439	<b>HIGHWAY CONSTRUCTION</b>						
	313 - Engineering Fees	0	0	0	31,021	34,100	0
	600 - Traffic Projects	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	0	31,021	34,100	0
	<b>TOTAL EXPENDITURES</b>	0	0	0	31,021	34,100	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	3,423	6,390	4,500	16,733	14,564	162,000
	<b>ENDING FUND BALANCE</b>	201,409	207,799	211,165	218,142	222,363	384,363

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
AMERICAN RESCUE PLAN FUND  
REVENUES**

**FUND NO. 12**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	1,720,318	1,419,855	139,516	1,333,138	413,662	255,727
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	3,301	32,021	10,000	8,045	9,000	6,000
351	<b>FEDERAL GRANTS</b> 020 - Stimulus Money Receipt	1,939,576	0	0	0	0	0
	<b>TOTAL REVENUES</b>	1,942,878	32,021	10,000	8,045	9,000	6,000
	<b>TOTAL FUNDS AVAILABLE</b>	3,663,196	1,451,877	149,516	1,341,183	422,662	261,727



**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
AMERICAN RESCUE PLAN  
EXPENDITURES**

**FUND NO. 12**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
480	<b>MISCELLANEOUS EXPENSE</b>						
	001 - Miscellaneous Expense	0	253,640	0	0	0	0
492	<b>INTERFUND TRANSFERS TO</b>						
	001 - General Fund	786,692	200,000	142,464	0	142,464	0
	005 - Parks & Recreation	0	0	0	0	5,921	0
	007 - Recreation Capital Reserve	0	0	0	0	18,550	0
	009 - Pool Fund	200,367	0	0	0	0	0
	019 - Special Projects	237,750	0	0	0	0	0
	030 - Capital Reserve	1,018,532	564,575	0	0	0	0
	036 - Road Machinery	0	20,000	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	2,243,340	784,575	142,464	0	166,935	0
	<b>TOTAL EXPENDITURES</b>	2,243,340	1,038,215	142,464	0	166,935	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(300,463)	(1,006,194)	(132,464)	8,045	255,727	6,000
	<b>ENDING FUND BALANCE</b>	1,419,855	413,662	7,052	1,341,183	255,727	261,727

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
SEWER SALE  
REVENUES**

**FUND NO. 13**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	0	23,948,054	23,181,837	23,948,054	25,317,879	26,947,828
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	123,246	1,827,225	1,150,000	2,492,174	3,000,000	1,175,000
	001 - SLGS proceeds	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	123,246	1,827,225	1,150,000	2,492,174	3,000,000	1,175,000
391	<b>FIXED ASSETS</b>						
	000 - Sale of Fixed Assets	0	0	0	0	0	0
392	<b>INTERFUND TRANSFERS</b>						
	008 - Sewer	52,429,983	0	0	0	0	0
	 <b>TOTAL REVENUES</b>	 52,553,229	 1,827,225	 1,150,000	 2,492,174	 3,000,000	 1,175,000
	 <b>TOTAL FUNDS AVAILABLE</b>	 52,553,229	 25,775,278	 24,331,837	 26,440,227	 28,317,879	 28,122,828

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
SEWER SALE  
EXPENDITURES**

**FUND NO. 13**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
489	<b>UNCLASSIFIED EXPENDITURE</b>						
	310 - Professional Services	1	0	0	0	0	0
	430 - Transfer Taxes on Sale	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	1	0	0	0	0	0
492	<b>INTERFUND TRANSFER TO</b>						
	001 - General Fund	3,000,000	0	1,370,051	0	1,370,051	1,175,000
	005 - Parks & Recreation	0	172,000	0	0	0	0
	007 - Parks & Rec Capital Reserve	0	285,399	0	0	0	0
	008 - Sewer Fund	11,093,659	0	0	0	0	0
	015 - Golf Fund	14,511,516	0	0	0	0	0
	019 - Special Projects	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	28,605,174	457,399	1,370,051	0	1,370,051	1,175,000
	<b>TOTAL EXPENDITURES</b>	28,605,175	457,399	1,370,051	0	1,370,051	1,175,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	23,948,054	1,369,826	(220,051)	2,492,174	1,629,949	0
	<b>ENDING FUND BALANCE</b>	23,948,054	25,317,879	22,961,786	26,440,227	26,947,828	26,947,828

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GOLF BOND REPAYMENT FUND  
REVENUES**

**FUND NO. 14**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	0	0	75,250	0	75,109	155,309
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	0	109	3,763	4,884	5,200	3,000
392	<b>INTERFUND TRANSFERS IN</b> 015 - Golf Fund	0	75,000	75,000	0	75,000	75,000
	<b>TOTAL REVENUES</b>	0	75,109	78,763	4,884	80,200	78,000
	<b>TOTAL FUNDS AVAILABLE</b>	0	75,109	154,013	4,884	155,309	233,309

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GOLF BOND REPAYMENT FUND  
EXPENDITURES**

**FUND NO. 14**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	75,109	78,763	4,884	80,200	78,000
	<b>ENDING FUND BALANCE</b>	0	75,109	154,013	4,884	155,309	233,309

**LOWER MAKEFIELD TOWNSHIP  
2025 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
REVENUES**

IND NO. 15

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 9/30/2024 YTD	2024 PROJECTED	2025 BUDGET
100	<b>1/I NET POSITION</b>	718,618	11,967,006	(680,130)	11,967,006	11,470,798	11,499,214
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	14,429	0	0	0	0	0
367	<b>GOLF PARTICIPATION FEES</b>						
	100 - Greens Fees	1,588,983	1,789,841	1,650,000	1,561,214	1,685,378	1,734,868
	110 - Practice Range Revenue	200,319	231,726	210,000	209,381	216,446	220,700
	120 - Cart Revenue	645,697	654,845	636,000	553,980	634,220	664,017
	130 - Clothing	48,176	48,330	65,000	34,701	60,353	65,000
	131 - Accessories	6,136	8,779	12,800	5,172	10,513	12,800
	132 - Balls/Gloves	49,692	55,968	41,950	48,136	49,339	41,950
	133 - Clubs	45,819	40,161	35,000	12,376	32,721	35,000
	134 - Bags/Other Merchandise	53,388	63,118	25,000	59,816	61,312	55,000
	135 - Lessons - Junior Camp	113,710	116,657	125,000	104,210	123,799	125,000
	136 - Club Rental	0	438	2,000	621	6,500	2,000
	138 - Handicap Fee	19,940	35,657	20,000	24,260	26,690	28,000
	139 - Other Revenue	5,589	31,875	10,000	4,535	5,797	10,000
	140 - Food	240,715	233,459	275,000	230,925	275,914	275,000
	141 - Beverage	37,709	60,078	30,000	42,807	43,878	30,000
	142 - Beer	207,479	190,765	215,000	181,049	226,845	230,000
	143 - Liquor	95,360	83,201	88,200	89,461	98,726	100,000
	144 - Wine	17,804	16,274	16,500	18,522	18,985	18,000
	147 - Other Revenue	106,365	115,904	85,000	113,515	116,353	105,000
	150 - Food Sales - Banquet	221,668	254,168	225,000	230,698	251,700	265,000
	151 - Beverage Sales - Banquet	3,586	4,778	4,000	458	3,220	4,000
	152 - Beer Sales - Banquet	31,849	45,797	25,000	13,893	22,186	25,000
	153 - Liquor Sales - Banquet	6,490	16,409	22,250	17,055	25,669	26,000
	154 - Wine Sales - Banquet	679	2,891	4,000	7,442	7,628	6,500
	192 - Interest Income	3,592	22,928	15,250	20,594	21,109	10,500
	195 - Other G & A Revenue	1,796	(3,739)	9,000	19,423	24,376	80,000
	197 - Gratuities, Tips & Com	0	(30,735)	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	3,752,541	4,089,571	3,846,950	3,604,244	4,049,656	4,169,335
380	<b>MISCELLANEOUS REVENUES</b>						
	000 - Miscellaneous Revenue	18,813	0	0	0	0	0
391	<b>REVENUES</b>						
	000 - Sale of Fixed Assets	0	0	0	0	0	0
	001 - Gain on Sale of Sewer	(1,410,947)	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	(1,410,947)	0	0	0	0	0
392	<b>INTERFUND TRANSFERS IN</b>						
	001 - General Fund	0	0	0	0	0	0
	011 - Traffic Impact	0	0	0	0	0	0
	013 - Sewer Sale Fund	14,511,516	0	0	0	0	0
	020 - Debt Services	180,950	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	14,692,466	0	0	0	0	0
	<b>TOTAL REVENUES</b>	17,067,302	4,089,571	3,846,950	3,604,244	4,049,656	4,169,335
	<b>TOTAL FUNDS AVAILABLE</b>	17,067,302	16,056,577	3,166,820	15,571,249	15,520,454	15,668,549

**LOWER MAKEFIELD TOWNSHIP  
2025 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 9/30/2024 YTD	2024 PROJECTED	2025 BUDGET
453	<b>GOLF COURSE</b>						
	800 - Depreciation Expense	466,436	0	0	0	0	0
462	<b>COURSE &amp; GROUNDS</b>						
	100 - Course & Grounds Salaried	137,050	130,558	128,000	161,777	173,000	180,000
	101 - Course & Grounds Hourly	199,322	196,218	197,600	123,101	145,000	150,000
	150 - Benefits	34,602	41,795	39,600	33,134	44,521	46,800
	161 - FICA	33,008	35,642	26,000	25,863	29,430	28,289
	162 - Unemployment Compensation	0	0	12,268	0	7,706	13,405
	191 - Laundry - Uniforms	3,603	18,463	1,725	2,132	2,298	1,725
	200 - Supplies	20,476	20,509	13,800	30,825	31,595	22,800
	222 - Chemicals	82,031	62,770	80,000	82,905	84,977	80,000
	223 - Fertilizer	25,730	27,605	32,000	24,093	28,339	32,000
	224 - Seeds/Trees Expenses	0	1,900	4,000	1,716	2,000	4,000
	232 - Gas/Oil	41,031	30,830	38,000	18,595	36,275	38,000
	260 - Small Tools	1,794	714	1,200	9,444	9,680	1,200
	300 - Outside Services	10,470	8,580	11,500	6,267	14,887	13,500
	317 - Education & Training	0	0	1,100	0	1,000	1,100
	321 - Telephone and Fax	0	0	0	0	0	0
	322 - Aquatic Weed Management	1,300	3,370	2,500	3,074	4,090	2,500
	323 - Irrigation	12,323	18,997	9,050	10,132	10,386	9,050
	324 - Port-O-Lets	0	971	857	0	569	857
	326 - Sand/Top Dressing	6,596	7,873	5,600	17,096	17,523	12,000
	329 - Course & Grounds Travel	0	0	2,200	0	500	2,200
	335 - Tournament Expenses	384	6,220	0	1,000	1,000	0
	354 - Worker's Compensation	8,353	11,289	9,600	7,949	10,267	9,600
	362 - Utilities - Pump House	14,791	19,327	20,350	16,631	20,093	20,350
	363 - Sewer/Water	30,025	16,849	12,000	104,314	104,314	60,000
	364 - Utilities - Maintenance Building	207	3,471	4,000	181	1,614	4,000
	370 - Equipment Lease	10,010	66,193	86,400	1,917	86,400	86,400
	371 - Equipment Rental	3,761	11,157	5,050	228	3,050	5,050
	373 - Building Management	2,125	374	1,500	0	500	1,500
	374 - Repairs & Maintenance	38,233	23,675	30,000	18,290	33,446	30,000
	376 - Landscape Expenses	0	3,454	4,500	1,890	4,640	4,500
	420 - Subscriptions	1,510	2,854	520	3,027	3,973	520
	480 - Course & Grounds Miscellaneous	3,000	2,119	900	371	500	900
	481 - Other Course & Grounds Exp	0	0	0	0	0	0
	700 - Capital Purchases	0	170,549	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	721,736	944,326	781,820	705,951	913,573	862,246
463	<b>PRACTICE RANGE</b>						
	200 - Supplies	14,056	12,780	7,500	14,107	14,732	15,000
	201 - Range Balls	9,000	17,780	18,000	16,575	18,075	18,000
	<b>DEPARTMENT TOTALS</b>	23,056	30,560	25,500	30,682	32,807	33,000
	(Continued)						

**LOWER MAKEFIELD TOWNSHIP  
2025 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 9/30/2024 YTD	2024 PROJECTED	2025 BUDGET
464	<b>CARTS</b>						
	100 - Carts - Salaried	0	0	80,115	0	0	0
	101 - Carts - Hourly	73,308	70,245	0	64,573	73,754	80,115
	150 - Benefits	0	0	0	0	0	0
	161 - FICA	6,846	8,339	6,129	8,498	8,777	6,129
	162 - Unemployment Compensation	0	0	1,843	0	1,223	1,843
	200 - Supplies	12,521	24,593	12,000	11,382	12,536	12,000
	260 - Minor Equipment - Carts	0	0	700	200	550	700
	374 - Repairs & Maintenance	39	29,156	1,500	4,416	4,527	1,500
	380 - Cart Lease	0	74,861	77,400	76,499	77,100	77,400
	<b>DEPARTMENT TOTALS</b>	92,714	207,194	179,687	165,567	178,467	179,687
465	<b>PRO SHOP</b>						
	100 - Pro Shop - Salaried	186,002	167,073	200,000	155,305	197,797	200,000
	101 - Pro Shop - Hourly	60,539	62,058	52,800	66,301	71,843	72,800
	150 - Benefits	5,907	23,724	6,000	5,077	6,775	7,200
	161 - FICA	23,834	22,891	17,000	21,111	21,308	19,380
	162 - Unemployment Compensation	0	0	10,293	0	5,024	7,913
	180 - Cost of Goods Sold - Merchand	171,362	173,787	140,000	121,967	155,270	165,000
	191 - Laundry - Uniforms	0	0	6,350	0	2,805	6,350
	199 - Comission	3,144	0	2,900	0	2,400	2,900
	200 - Supplies	137	2,760	2,500	479	1,500	14,500
	203 - Score Cards	1,408	1,589	3,100	3,578	3,668	3,100
	206 - Miscellaneous Supplies	0	296	1,000	541	662	1,000
	211 - Handicap Expenses	16,506	35,731	15,000	21,315	27,815	15,000
	317 - Education & Training	0	3,011	2,000	0	0	2,000
	335 - Tournament Expense	0	0	1,200	0	2,200	1,200
	354 - Worker's Compensation	7,455	11,294	7,500	5,732	7,742	7,500
	374 - Repairs & Maintenance	0	0	0	0	0	0
	376 - Landscape Expenses	1,750	993	1,750	919	1,419	1,750
	400 - Over/Short	0	0	0	0	0	0
	419 - Golf Club Rental Expense	0	1,407	0	301	401	0
	420 - Dues and Subscriptions	2,560	15,738	9,800	7,510	10,562	9,800
	481 - Other Pro Shop Expenses	5,983	24,519	3,000	3,838	3,841	3,000
	<b>DEPARTMENT TOTALS</b>	486,585	546,871	482,193	413,974	523,032	540,393
466	<b>FOOD &amp; BEVERAGE</b>						
	100 - Food & Beverage - Salaried	187,423	124,404	155,000	91,703	131,747	155,075
	101 - Food & Beverage - Hourly	182,699	203,157	190,000	199,546	215,917	195,000
	150 - Benefits	4,820	34,502	6,000	3,497	5,681	7,200
	161 - FICA	36,804	41,858	25,094	35,380	37,149	25,100
	162 - Unemployment Compensation	0	0	10,825	0	7,020	10,827
	180 - Cost of Goods Sold - Food	174,495	180,928	180,854	156,585	186,813	194,529
	181 - Cost of Goods Sold - Beverage	12,230	28,653	22,543	23,007	24,672	25,000
	182 - Cost of Goods Sold - Beer	51,498	54,063	65,617	39,184	64,442	66,681
	183 - Cost of Goods Sold - Liquor	38,910	45,549	40,465	40,707	45,688	46,000
	184 - Cost of Goods Sold - Wine	7,466	7,689	7,026	7,179	7,358	7,231
	185 - Cost of Goods Sold - Banquet	0	0	0	0	0	0
	191 - Laundry - Uniforms	0	204	1,500	333	583	1,500
	192 - Laundry - Linens	10,854	14,931	11,750	16,217	16,622	11,750
	200 - Bar Supplies	1,305	6,437	1,550	1,062	1,313	1,550
	(Continued)						



**LOWER MAKEFIELD TOWNSHIP  
2025 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 9/30/2024 YTD	2024 PROJECTED	2025 BUDGET
cont.	201 - China/Glass/Silver	0	1,641	600	2,444	2,730	600
	202 - Cleaning Supplies	933	955	1,000	2,046	2,097	1,000
	203 - Dining Room Supplies	0	0	0	0	0	0
	204 - Kitchen Supplies	16,417	8,486	11,550	3,848	11,012	11,550
	205 - Paper Supplies	1,039	6,467	7,400	9,411	9,646	7,400
	206 - Miscellaneous Supplies	20,374	3,306	1,000	2,922	2,995	1,000
	209 - Flowers/Decorations	0	800	2,500	1,589	2,896	2,500
	215 - Licenses & Permits	2,702	5,904	2,750	1,839	3,298	2,750
	225 - Meals & Entertainment	1,450	7,701	9,650	1,298	7,895	9,650
	300 - Outside Services	18,377	14,337	18,000	26,506	31,623	30,000
	317 - Education & Training	669	1,631	600	(867)	(767)	600
	341 - Printing/Reproduction	203	(82)	2,250	2,396	2,755	2,250
	354 - Worker's Compensation	8,038	12,836	9,185	6,180	9,663	9,187
	371 - Equipment Rental	4,781	12,178	11,500	316	8,170	11,500
	374 - Repairs & Maintenance	8,660	24,953	19,000	13,108	20,658	19,000
	381 - Other Food & Beverage Expen	0	0	400	0	250	400
	400 - Over/Short	34	16,747	0	29	(13)	0
	<b>DEPARTMENT TOTALS</b>	792,181	860,234	815,609	687,464	859,914	856,830
467	<b>Marketing</b>						
	100 - Salaried	0	0	0	0	0	0
	340 - Advertising	28,637	24,523	20,250	17,173	20,995	20,250
	345 - Tournaments	2,680	10,318	10,000	12,720	13,301	10,000
	346 - Website	3,000	7,222	16,000	2,798	11,919	16,000
	347 - Collateral	0	0	0	0	0	0
	350 - Website	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	34,317	42,063	46,250	32,691	46,215	46,250
468	<b>General &amp; Administrative</b>						
	100 - General & Administrative - Sal	132,892	141,308	141,933	124,867	151,121	155,000
	101 - General & Administrative - Ho	0	0	0	0	0	0
	150 - Benefits	4,725	11,506	3,960	3,073	4,220	5,160
	161 - FICA	11,570	11,059	10,858	10,122	12,589	10,858
	162 - Unemployment Compensation	0	0	3,264	0	1,888	3,264
	191 - Laundry - Uniforms	0	0	0	1,973	2,000	0
	192 - Staff Uniforms	0	(134)	600	0	300	600
	202 - Cleaning Supplies	150	2,331	1,500	4,808	4,928	1,500
	207 - Bathroom Supplies	2,232	11,355	2,304	237	1,344	2,304
	210 - Office Supplies	5,251	15,019	6,600	8,117	8,309	7,500
	215 - Taxes, Licenses & Permits	210	1,531	1,000	405	1,205	1,000
	225 - Meals & Entertainment	19	462	700	0	406	700
	300 - Outside Services	33,002	33,790	32,000	29,577	31,347	32,000
	312 - Management Fees	100,432	109,534	110,784	78,525	108,249	113,556
	314 - Legal Fees	0	0	8,000	0	0	8,000
	317 - Education & Training	0	0	600	0	0	600
	321 - Telephone	8,042	8,849	9,400	5,260	8,081	9,297
	325 - Postage/Messenger	799	4,238	1,200	1,062	1,399	1,200
	329 - Travel	0	801	3,600	2,710	4,410	3,600
	338 - Credit Card Charges	95,400	105,117	87,400	76,972	95,061	99,400
	(Continued)						

**LOWER MAKEFIELD TOWNSHIP  
2025 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 9/30/2024 YTD	2024 PROJECTED	2025 BUDGET
cont.							
	339 - Bank Charges	966	14,317	600	322	660	600
	340 - Advertising & Promotion	0	0	0	0	0	0
	341 - Printing/Reproduction	0	0	0	0	0	0
	342 - Employee Procurement	0	0	800	668	677	800
	343 - Data Processing Expenses	7,463	3,103	12,100	3,246	9,575	12,100
	354 - Worker's Compensation	4,860	3,608	2,837	2,214	2,966	2,839
	360 - Utilities - Clubhouse	42,586	48,422	40,000	35,891	39,105	40,000
	361 - Water	10,758	23,737	25,100	(21,421)	0	25,100
	362 - Cable TV	5,501	4,859	5,400	4,882	5,819	5,400
	363 - Trash Removal	0	0	0	0	0	0
	372 - Security	1,909	2,323	2,200	3,352	3,435	2,200
	374 - Repairs & Maintenance	0	0	0	0	0	0
	375 - Clubhouse Maintenance	13,352	13,837	20,000	10,735	16,532	20,000
	376 - Equipment Maintenance	0	450	0	8,366	8,366	9,000
	399 - Goodwill	0	100	1,100	90	1,190	1,100
	401 - Bad Debt Expense	0	0	0	0	0	0
	420 - Dues & Subscriptions	1,088	1,117	3,750	6,996	7,171	3,750
	480 - Miscellaneous	300	3,786	1,200	125	825	1,200
	481 - Other G&A Expenses	0	0	0	0	0	0
	540 - Contributions	0	0	0	0	0	0
	700 - Capital Purchases	(0)	0	200,000	108,538	179,053	175,000
	<b>DEPARTMENT TOTALS</b>	483,505	576,426	740,790	511,711	712,232	754,628
471	<b>Debt Principal</b>						
	010 - Debt Principal - 2025 Bank Lo	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0	0
472	<b>Debt Interest</b>						
	005 - Debt Interest - GOB 2013A	15,950	0	0	0	0	0
	350 - Debt Service - Lease	16,674	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	32,624	0	0	0	0	0
475	<b>BOND ISSUANCE COSTS</b>						
	000 - Bond Issuance Costs	0	0	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>						
	001 - General Fund	531,896	1,078,104	1,078,104	0	455,000	455,000
	007 - Parks & Rec Capital	205,000	150,000	150,000	0	0	0
	014 - Golf Bond Repayment Fund	0	75,000	75,000	0	75,000	75,000
	016 - Golf Capital	0	75,000	75,000	0	225,000	225,000
	020 - Debt Service	1,230,247	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	1,967,143	1,378,104	1,378,104	0	755,000	755,000
	<b>TOTAL EXPENDITURES</b>	5,100,297	4,585,779	4,449,953	2,548,040	4,021,240	4,028,034
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	11,967,006	(496,208)	(603,003)	1,056,203	28,416	141,301
	<b>NET INCOME / (LOSS)</b>	11,967,006	11,470,798	(1,283,133)	13,023,209	11,499,214	11,640,515

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GOLF CAPITAL PROJECTS  
REVENUES**

**FUND NO. 16**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	0	0	75,100	75,000	75,000	305,200
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	0	0	3,755	4,877	5,200	3,000
392	<b>INTERFUND TRANSFERS IN</b> 015 - Golf Fund	0	75,000	225,000	0	225,000	225,000
	<b>TOTAL REVENUES</b>	0	75,000	228,755	4,877	230,200	228,000
	<b>TOTAL FUNDS AVAILABLE</b>	0	75,000	303,855	79,877	305,200	533,200

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GOLF CAPITAL PROJECTS  
EXPENDITURES**

**FUND NO. 16**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
492	<b>INTERFUND TRANSFERS OUT</b> 015 - Golf Fund	0	0	0	0	0	0
600	<b>CAPITAL CONSTRUCTION</b>						
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	75,000	228,755	4,877	230,200	228,000
	<b>ENDING FUND BALANCE</b>	0	75,000	303,855	79,877	305,200	533,200

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
2016 BOND PROCEEDS  
REVENUES**

**FUND NO. 17**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	4,277,792	4,288,784	4,178,836	4,288,784	4,460,235	4,155,308
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	10,992	171,451	50,000	184,022	230,000	200,000
392	<b>INTERFUND TRANSFERS IN</b> 019 - Special Projects Fund	0	0	0	0	0	0
393	<b>BOND PROCEEDS</b> 105 - Bond Proceeds	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	10,992	171,451	50,000	184,022	230,000	200,000
	<b>TOTAL FUNDS AVAILABLE</b>	4,288,784	4,460,235	4,228,836	4,472,806	4,690,235	4,355,308

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
2016 BOND PROCEEDS  
EXPENDITURES**

**FUND NO. 17**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
492	<b>INTERFUND TRANSFERS OUT</b>						
	001 - General Fund	0	0	50,000	0	0	0
	005 - Park & Recreation	0	0	0	0	135,554	0
	006 - Park & Rec FIL	0	0	0	0	0	0
	007 - Parks & Rec Cap Res	0	0	257,051	0	0	0
	009 - Pool	0	0	301,323	0	0	0
	019 - Special Projects	0	0	2,852,197	0	299,373	3,121,360
	030 - Capital Reserve	0	0	0	0	0	0
	045 - Patterson Farm	0	0	699,852	0	100,000	700,000
	<b>DEPARTMENT TOTALS</b>	0	0	4,160,423	0	534,927	3,821,360
	<b>TOTAL EXPENDITURES</b>	0	0	4,160,423	0	534,927	3,821,360
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	10,992	171,451	(4,110,423)	184,022	(304,927)	(3,621,360)
	<b>ENDING FUND BALANCE</b>	4,288,784	4,460,235	68,413	4,472,806	4,155,308	533,948

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
SPECIAL PROJECTS FUND  
REVENUES**

**FUND NO. 19**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	<b>(13,973)</b>	157,205	244,126	157,205	<b>(289,171)</b>	<b>(304,842)</b>
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	0	1,854	2,500	0	0	2,500
354	<b>STATE GRANTS</b>						
	050 - ARLE Grant	0	38,925	240,075	0	0	260,000
	051 - Green Light & Go	0	0	0	0	0	305,320
	054 - DCED MTF	0	0	0	0	0	2,503,526
	055 - PA Small Water and Sewer	0	0	0	0	0	147,462
	<b>DEPARTMENT TOTAL</b>	0	38,925	240,075	0	0	3,216,308
357	<b>LOCAL GOVERNMENT GRANTS</b>						
	001 - Local Government Grants	548,341	518,973	0	205	205	0
380	<b>MISCELLANEOUS REVENUES</b>						
	006 - Park & Ride Lot Sale	0	0	0	0	0	0
387	<b>CONTRIBUTIONS</b>						
	191 - Offsite Traffic Improvement Fee	0	1,077	0	0	0	0
	197 - Matrix Fee	8,250	0	0	0	0	0
	198 - Fee In Lieu - Sidewalks	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	8,250	1,077	0	0	0	0
392	<b>INTERFUND TRANSFERS IN</b>						
	001 - General Fund	125,000	0	0	0	0	0
	005 - Park & Rec	14,750	0	0	0	0	0
	012 - American Rescue Plan	237,750	0	0	0	0	0
	016 - Sewer Sale	0	0	0	0	0	0
	017 - 2016 Bond Proceeds	0	0	2,852,197	0	299,373	3,121,360
	030 - Capital Reserve	0	0	0	0	22,789	0
	<b>DEPARTMENT TOTAL</b>	377,500	0	2,852,197	0	322,162	3,121,360
	<b>TOTAL REVENUES</b>	934,091	560,829	3,094,772	205	322,367	6,340,168
	<b>TOTAL FUNDS AVAILABLE</b>	920,118	718,034	3,338,898	157,410	33,195	6,035,326

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
SPECIAL PROJECTS FUND  
EXPENDITURES**

**FUND NO. 19**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
460	<b>SPECIAL PROJECTS</b>						
	480 - Miscellaneous	4,250	0	0	0	0	0
	700 - Land Acquisition	0	0	0	102,157	102,157	0
	<b>DEPARTMENT TOTAL</b>	4,250	0	0	102,157	102,157	0
492	<b>INTERFUND TRANSFERS OUT</b>						
	001 - General Fund	0	0	0	0	0	0
	017 - 2016 Bond Proceeds	0	0	0	0	0	0
	020 - Debt Service	0	0	0	0	0	0
	038 - Sidewalk FIL	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0	0
600	<b>CAPITAL CONSTRUCTION</b>						
	614 - Sandy Run	22,358	0	0	0	0	0
	615 - Big Oak/Make - Turning/Xwalk	8,274	17,614	228,000	14,518	14,518	260,000
	616 - Rt.332-Mir.Lake - Signal	0	0	0	0	0	0
	617 - Community Park Trail - Engineering	45,110	108,905	0	205	205	0
	618 - Community Park Trail - Construct.	544,805	295,525	0	0	0	0
	620 - Codes Permit Software Upgrade	73,080	0	0	0	0	0
	621 - Taylorsvill Rd. Flood Reconstruction	0	491,617	0	0	0	0
	657 - Website	0	0	0	0	0	0
	658 - Quiet Zone - Engineering	0	1,238	0	0	0	0
	659 - Quiet Zone - Construction	0	0	500,000	0	0	0
	715 - Maplevale Storm Water	65,037	92,306	66,000	0	0	0
	748 - Woodside Road Bikepath	0	0	0	0	0	204,754
	749 - PRP Projects	0	0	1,364,660	0	0	0
	750 - Highland Drive	0	0	697,537	73,808	155,975	950,000
	751 - Taylorsville/Woodside Road Crossing	0	0	290,000	27,882	65,182	306,700
	752 - Big Oak/Pine Grove Intersection Impr	0	0	0	0	0	305,320
	753 - Macclesfield Master Plan - Phase I	0	0	0	0	0	0
	754 - 5 Mile Woods - Nature Center Rehab	0	0	0	0	0	0
	755 - 5 Mile Woods - Annual Trail Replace	0	0	0	0	0	0
	756 - MS4 Permit Program	0	0	0	0	0	0
	757 - Stromwater Infrastructure - Misc. Repa	0	0	0	0	0	0
	758 - Taylorsville Road Curb and Sidewalk	0	0	0	0	0	2,503,526
	759 - Veterans Square	0	0	0	0	0	0
	760 - Bridge/culvert Cleanouts	0	0	0	0	0	0
	761 - Basin Repairs/Emergency Work	0	0	0	0	0	0
	762 - Bridge Impr. - Makefield Road/Rock R	0	0	0	0	0	0
	763 - Bridge Impr. P Sandy Run/Rock Creek	0	0	0	0	0	0
	764 - Dam Imprvmts- Makefield Chase Basi	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	758,663	1,007,206	3,146,197	116,413	235,880	4,530,300
	<b>TOTAL EXPENDITURES</b>	762,913	1,007,206	3,146,197	218,570	338,037	4,530,300
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	171,178	(446,377)	(51,425)	(218,365)	(15,670)	1,809,868
	<b>ENDING FUND BALANCE</b>	157,205	(289,171)	192,701	(61,160)	(304,842)	1,505,027



**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
DEBT SERVICE FUND  
REVENUES**

**FUND NO. 20**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	5,532	57,057	(639)	57,057	(263,648)	(254,498)
301	<b>REAL ESTATE TAXES</b>	2.09 mills	2.09 mills	2.63 mills			2.53 mills
	100 - Current	1,111,512	1,108,146	1,433,168	1,385,197	1,418,836	1,373,556
	200 - Delinquent	7,087	3,410	5,000	18,199	19,500	6,000
	600 - Interim	5,364	4,226	2,500	6,339	6,500	3,000
	601 - Interim - Delinquent	1,011	941	500	436	500	500
	<b>DEPARTMENT TOTALS</b>	1,124,973	1,116,724	1,441,168	1,410,171	1,445,336	1,383,056
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	1,139	3,894	4,500	4,663	5,750	3,000
380	<b>MISCELLANEOUS REVENUE</b>						
	000 - Miscellaneous Revenue	0	1,650	0	0	0	0
391	<b>FIXED ASSET DISPOSITION</b>						
	002 - Payment to Escrow Agent	(1,230,247)	0	0	0	0	0
392	<b>INTERFUND OPERATING IN</b>						
	001 - General Fund	500	0	0	0	0	0
	003 - Fire Protection Fund	43,064	0	0	0	0	0
	005 - Park & Recreation	173,757	0	0	0	0	0
	008 - Sewer	91,881	0	0	0	0	0
	015 - Golf	1,230,247	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	1,539,449	0	0	0	0	0
	<b>TOTAL REVENUES</b>	1,435,314	1,122,268	1,445,668	1,414,834	1,451,086	1,386,056
	<b>TOTAL FUNDS AVAILABLE</b>	1,440,846	1,179,325	1,445,029	1,471,891	1,187,438	1,131,558

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
DEBT SERVICE FUND  
EXPENDITURES**

**FUND NO. 20**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
471	<b>DEBT PRINCIPAL</b>						
	006 - Principal - 2013A	0	170,000	175,000	0	175,000	0
	007 - Principal - 2016	317,650	330,000	345,000	345,000	345,000	360,000
	009 - Principal - 2018	135,000	145,000	150,000	150,000	150,000	160,000
	384 - Principal - Radio Equipment	48,564	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	501,214	645,000	670,000	495,000	670,000	520,000
472	<b>DEBT INTEREST</b>						
	002 - Interest - 2010	0	0	0	0	0	0
	006 - Interest - 2013A	0	11,000	5,688	2,844	5,688	0
	007 - Interest - 2016	179,034	167,706	154,206	154,206	154,206	138,306
	009 - Interest- 2018	52,625	45,625	38,250	21,000	38,250	30,500
	384 - Radio Equipment Install	728	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	232,387	224,331	198,144	178,050	198,144	168,806
473	<b>LOAN PAYMENT</b>						
	000 - Road Paving Loan Payment	286,071	572,142	572,142	572,142	572,142	286,071
475	<b>FISCAL AGENT'S FEES</b>						
	000 - Trustee Fees	2,375	1,500	1,650	1,650	1,650	2,000
492	<b>INTERFUND TRANSFERS OUT</b>						
	008 - Sewer Fund	180,791	0	0	0	0	0
	015 - Golf Course	180,950	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	361,741	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	1,383,789	1,442,973	1,441,936	1,246,842	1,441,936	976,877
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	51,525	(320,705)	3,732	167,992	9,150	409,178
	<b>ENDING FUND BALANCE</b>	57,057	(263,648)	3,093	225,049	(254,498)	154,680

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
REGENCY BRIDGE  
REVENUES**

**FUND NO. 21**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	631,290	661,017	141,761	661,017	431,632	131,632
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	3,587	15,943	11,000	22,852	25,000	11,000
380	<b>MISCELLANEOUS REVENUE</b> 000 - Miscellaneous Revenue	51,150	3,300	0	0	0	0
	<b>TOTAL REVENUES</b>	54,737	19,243	11,000	22,852	25,000	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>	686,027	680,260	152,761	683,869	456,632	142,632

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
REGENCY BRIDGE  
EXPENDITURES**

**FUND NO. 21**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
460	<b>REGENCY BRIDGE ESC PD - FEES</b>						
	310 - Professional Services	25,010	47,578	60,000	13,082	15,000	16,632
	600 - Regency Area improvements	0	201,050	0	287,950	310,000	126,000
	<b>DEPARTMENT TOTALS</b>	25,010	248,628	60,000	301,032	325,000	142,632
	<b>TOTAL EXPENDITURES</b>	25,010	248,628	60,000	301,032	325,000	142,632
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	29,727	(229,385)	(49,000)	(278,181)	(300,000)	(131,632)
	<b>ENDING FUND BALANCE</b>	661,017	431,632	92,761	382,837	131,632	0

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
CAPITAL RESERVE FUND  
REVENUES**

**FUND NO. 30**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	(0)	808,315	274,595	808,316	235,684	0
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	7,236	11,290	11,000	8,715	10,000	0
354	<b>STATE GRANTS</b>						
	080 - DEP 902 Recycling Grant	0	0	0	10,229	0	0
	090 - DCED Police Grant	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0	0
380	<b>MISCELLANEOUS REVENUE</b>						
	006 - Water Company Road Reimb	0	0	0	0	0	0
	007 - Insurance Reimbursement	4,266	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	4,266	0	0	0	0	0
387	<b>CONTRIBUTIONS</b>						
	300-Developers	10,000	0	0	0	0	0
392	<b>INTERFUND TRANSFERS IN</b>						
	001 - General Fund	734,108	0	0	0	0	0
	012 - American Rescue Plan	1,018,532	564,575	0	0	0	0
	017 - 2016 Bond Proceeds	0	0	0	0	0	0
	038 - Sidewalk FIL	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	1,752,640	564,575	0	0	0	0
393	<b>PROCEEDS FROM LOAN</b>						
	001 - Proceeds from Road Paving Lc	1,650,000	0	0	0	0	0
	002 - Lease Proceeds	399,142	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	2,049,142	0	0	0	0	0
	<b>TOTAL REVENUES</b>	3,823,284	575,865	11,000	8,715	10,000	0
	<b>TOTAL FUNDS AVAILABLE</b>	3,823,284	1,384,180	285,595	817,031	245,684	0

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
CAPITAL RESERVE FUND  
EXPENDITURES**

**FUND NO. 30**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
438	<b>HIGHWAY MAINTENANCE</b>						
	313 - Engineering Fees	102,396	76,196	75,000	6,055	10,000	0
460	<b>PROJECTS</b>						
	702 - RACP Professional Services	0	0	0	0	0	0
	705 - Bridge Repair and Improvement	0	288,988	0	11,544	11,544	0
	724 - Storm Water Projects	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	288,988	0	11,544	11,544	0
480	<b>MISC. EXPENDITURES</b>						
	600 - Township Facilities	29,166	218,991	0	0	0	0
	601 - Construction-Roads	2,336,381	207,562	0	19,236	19,236	0
	700 - General Fund	74,055	6,155	0	(465)	(465)	0
	701 - Televising Township Meetings	0	0	0	0	0	0
	703 - Public Works	0	157,603	0	109,370	109,370	0
	704 - Police	27,290	162,041	25,000	24,905	24,905	0
	705 - Fire	0	0	0	0	0	0
	706 - Park and Rec	0	0	0	0	0	0
	800 - Street Equipment	0	0	0	0	0	0
	801 - Traffic Lights	46,538	30,960	48,305	19,705	48,305	0
	<b>DEPARTMENT TOTALS</b>	2,513,430	783,312	73,305	172,752	201,351	0
492	<b>INTERFUND TRANSFERS OUT</b>						
	020 - Transfer to Debt Service	0	0	0	0	0	0
	019 - Transfer to Special Projects	0	0	0	0	22,789	0
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	22,789	0
499	<b>CAPITAL RESERVE</b>						
	000 - Leases Capital Outlay	399,142	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	3,014,969	1,148,496	148,305	190,351	245,684	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	808,316	(572,631)	(137,305)	(181,635)	(235,684)	0
	<b>ENDING CASH BALANCE</b>	808,315	235,684	137,290	626,680	0	0

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
POOL CAPITAL RESERVE FUND  
REVENUES**

**FUND NO. 31**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	14,336	14,421	15,551	14,421	15,326	16,476
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	85	904	1,000	1,000	1,150	800
392	<b>INTERFUND TRANSFERS IN</b> 009 - Pool	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	85	904	1,000	1,000	1,150	800
	<b>TOTAL FUNDS AVAILABLE</b>	14,421	15,326	16,551	15,421	16,476	17,276

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
POOL CAPITAL RESERVE FUND  
EXPENDITURES**

**FUND NO. 31**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
480	<b>MISCELLANEOUS EXPENDITURES</b> 600 - Capital Projects	0	0	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b> 009 - Pool	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	85	904	1,000	1,000	1,150	800
	<b>ENDING FUND BALANCE</b>	14,421	15,326	16,551	15,421	16,476	17,276



**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
TREE BANK FUND  
REVENUES**

**FUND NO. 32**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	78,245	70,292	155,142	70,292	268,806	323,968
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	454	1,488	1,000	20,722	22,000	16,000
380	<b>MISCELLANEOUS REVENUES</b> 006 - Sale of Park & Ride	0	0	0	0	0	0
387	<b>DEVELOPER CONTRIBUTIONS</b> 060 - Fee in Lieu of Trees	0	294,458	235,128	102,162	102,162	5,000
	<b>TOTAL REVENUES</b>	454	295,946	236,128	122,884	124,162	21,000
	<b>TOTAL FUNDS AVAILABLE</b>	78,699	366,238	391,270	193,176	392,968	344,968

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
TREE BANK FUND  
EXPENDITURES**

**FUND NO. 32**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
455	<b>SHADE TREES</b> 760 - Tree Purchase & Landscaping	8,407	97,432	65,000	3,233	69,000	85,000
	<b>TOTAL EXPENDITURES</b>	8,407	97,432	65,000	3,233	69,000	85,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(7,953)	198,514	171,128	119,651	55,162	(64,000)
	<b>ENDING FUND BALANCE</b>	70,292	268,806	326,270	189,942	323,968	259,968

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
LIQUID FUELS FUND  
REVENUES**

**FUND NO. 35**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
279	<b>1/1/ FUND BALANCE</b>	163,729	96,793	165,692	96,793	199,326	679,070
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	2,749	22,106	20,000	31,308	32,000	25,000
355	<b>STATE SHARED REVENUES</b> 050 - Liquid Fuels Entitlement 051 - Act 32 Entitlement	999,360 16,840	1,030,316 16,840	1,013,262 16,840	1,020,767 16,840	1,020,767 16,840	1,003,243 16,840
	<b>DEPARTMENT TOTALS</b>	1,016,200	1,047,156	1,030,102	1,037,607	1,037,607	1,020,083
392	<b>INTERFUND TRANSFERS IN</b> 001 - General Fund	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	1,018,949	1,069,262	1,050,102	1,068,915	1,069,607	1,045,083
	<b>TOTAL FUNDS AVAILABLE</b>	1,182,678	1,166,055	1,215,794	1,165,708	1,268,933	1,724,153

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
LIQUID FUELS FUND  
EXPENDITURES**

**FUND NO. 35**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
430	<b>EQUIPMENT PURCHASES</b>						
	260 - Minor Equipment Purchases	0	0	0	0	0	0
	740 - Major Equipment Purchases	0	0	0	0	0	473,000
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0	473,000
431	<b>STREET CLEANING &amp; GUTTERS</b>						
	100 - Personnel - Full Time	0	0	0	0	0	30,420
	161 - FICA/Medicare	0	0	0	0	0	2,327
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0	32,747
432	<b>WINTER MAINTENANCE SERVICES</b>						
	100 - Personal Services - Full Time	0	0	0	0	0	56,500
	101 - Personal Services - Part Time	0	0	0	0	0	15,000
	103 - Personnel Services - Overtime	0	0	0	0	0	45,000
	161 - FICA/Medicare	0	0	0	0	0	8,912
	245 - Materials	0	0	0	0	0	90,000
	300 - Contracted Services	0	0	0	0	0	90,000
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0	305,412
433	<b>TRAFFIC CONTROL DEVICES</b>						
	100 - Personal Services - Full Time	0	0	0	0	0	49,500
	101 - Personnel Services - Overtime	0	0	0	0	0	3,600
	161 - FICA/Medicare	0	0	0	0	0	4,062
	245 - Materials	0	0	0	0	0	28,000
	300 - Contracted Services	0	0	0	0	0	85,000
	306 - Utilities	0	0	0	0	0	6,500
<b>DEPARTMENT TOTALS</b>	0	0	0	0	0	176,662	
436	<b>STORM SEWERS &amp; DRAINS</b>						
	100 - Personal Services - Full Time	0	0	0	0	0	66,000
	101 - Personnel Services - Overtime	0	0	0	0	0	3,075
	161 - FICA/Medicare	0	0	0	0	0	5,284
	245 - Materials	0	0	0	0	0	15,000
	300 - Contracted Services	0	0	0	0	0	6,500
<b>DEPARTMENT TOTALS</b>	0	0	0	0	0	95,859	
437	<b>FLEET MANAGEMENT SERVICES</b>						
	100 - Personal Services - Full Time	0	0	0	0	0	42,750
	101 - Personnel Services - Overtime	0	0	0	0	0	975
	161 - FICA/Medicare	0	0	0	0	0	3,345
	251 - Veh - Parts & Supplies	0	0	0	0	0	40,000
	306 - Veh - Outside Repairs	0	0	0	0	0	15,000
<b>DEPARTMENT TOTALS</b>	0	0	0	0	0	102,070	
	(Continued)						

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
LIQUID FUELS FUND  
EXPENDITURES**

**FUND NO. 35**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
438	<b>ROAD &amp; BRIDGE MAINTENANCE</b>						
	100 - Personal Services - Full Time	151,626	142,979	534,491	0	325,000	57,750
	103 - Personnel Services - Overtime	0	0	0	0	0	10,000
	161 - FICA/Medicare	11,599	10,938	40,889	0	24,863	5,183
	198 - Benefits	0	0	160,347	0	75,000	0
	245 - Materials	0	0	0	0	0	35,000
	300 - Contracted Services	0	0	0	0	0	74,800
	313 - Engineering Fees	70,018	77,812	80,000	0	0	0
	<b>DEPARTMENT TOTALS</b>	233,243	231,729	815,727	0	424,863	182,733
439	<b>HIGHWAY/ROAD/STREET CONSTRUCTION</b>						
	245 - Materials	75,408	0	75,000	161,564	165,000	0
	300 - Contracted Services	0	0	0	0	0	0
	313 - Engineering Fees	0	0	0	0	0	0
	374 - Repairs and Maintenance	777,233	735,000	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	852,641	735,000	75,000	161,564	165,000	0
480	<b>MISCELLANEOUS EXPENDITURES</b>						
	210 - Office/Administration	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	1,085,884	966,729	890,727	161,564	589,863	1,368,484
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(66,936)	102,533	159,375	907,351	479,745	(323,401)
	<b>ENDING FUND BALANCE</b>	96,793	199,326	325,067	1,004,144	679,070	355,669

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
ROAD MACHINERY FUND  
REVENUES**

**FUND NO. 36**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	100,621	15,966	23,439	15,966	18,243	90,155
301	<b>REAL ESTATE TAXES</b>	.30 mills	.30 mills	.30 mills			.30 mills
	100 - Current	159,478	159,064	163,479	158,007	161,844	162,872
	200 - Delinquent	746	502	750	49,673	50,750	1,000
	600 - Interim-Current	789	621	500	725	1,000	500
	601 - Interim - Delinquent	188	138	100	240	300	100
	<b>DEPARTMENT TOTAL</b>	161,201	160,326	164,829	208,646	213,894	164,472
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	427	463	500	868	900	700
357	<b>LOCAL GOVERNMENT GRANTS</b>						
	000 - DEP 902 Recycling Grant	0	26,732	0	0	0	0
	480 - Miscellaneous Grants	0	40,098	11,366	0	11,366	0
	<b>DEPARTMENT TOTAL</b>	0	66,830	11,366	0	11,366	0
380	<b>MISCELLANEOUS REVENUES</b>						
	000 - Miscellaneous Revenues	0	72,334	0	0	0	0
392	<b>INTERFUND TRANSFERS IN</b>						
	012 - American Rescue Plan	0	20,000	0	0	0	0
393	<b>PROCEEDS FROM CAPITAL LEASE</b>						
	000 - Proceeds from Capital Lease	177,910	0	34,000	0	0	0
395	<b>FIXED ASSETS</b>						
	001 - Sale of Fixed Assets	0	0	34,000	0	39,000	10,000
	<b>TOTAL REVENUES</b>	339,537	319,953	244,695	209,514	265,161	175,172
	<b>TOTAL FUNDS AVAILABLE</b>	440,158	335,919	268,134	225,480	283,404	265,327

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
ROAD MACHINERY FUND  
EXPENDITURES**

**FUND NO. 36**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
480	<b>MISCELLANEOUS EXPENDITURES</b>						
	384 - Lease Expense	246,282	246,960	207,324	180,052	193,249	130,096
	800 - Capital Equipment	0	70,716	0	63,000	0	0
	<b>DEPARTMENT TOTAL</b>	246,282	317,676	207,324	243,052	193,249	130,096
492	<b>INTERFUND TRANSFERS OUT</b>						
	001 - General Fund	0	0	0	0	0	0
499	<b>CAPITAL RESERVE</b>						
	000 - Leases Capital Outlay	177,910	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	424,192	317,676	207,324	243,052	193,249	130,096
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(84,655)	2,277	37,371	(33,537)	71,912	45,076
	<b>ENDING FUND BALANCE</b>	15,966	18,243	60,810	(17,571)	90,155	135,231

**LOWER MAKEFIELD TOWNSHIP  
2025 ANNUAL OPERATING BUDGET  
SIDEWALK FEE IN LIEU  
REVENUES**

**FUND NO. 38**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	50,451	50,751	51,797	50,751	64,162	81,212
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	300	862	700	4,222	4,500	2,000
387	<b>CONTRIBUTIONS</b> 600 - Developers	0	12,550	0	12,550	12,550	38,390
392	<b>INTERFUND TRANSFERS IN</b> 001 - General Fund 019 - Special Projects	0 0	0 0	0 0	0 0	0 0	0 0
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	300	13,412	700	16,772	17,050	40,390
	<b>TOTAL FUNDS AVAILABLE</b>	50,751	64,162	52,497	67,522	81,212	121,602



**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
SIDEWALKS FEE IN LIEU  
EXPENDITURES**

**FUND NO. 38**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
480	<b>MISCELLANEOUS EXPENDITURES</b>						
	600 - Capital Projects	0	0	0	0	0	109,052
492	<b>INTERFUND TRANSFERS OUT</b>						
	001 - General Fund	0	0	0	0	0	0
	019 - Special Projects	0	0	0	0	0	0
	030 - Capital Reserve	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	109,052
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	300	13,412	700	16,772	17,050	(68,662)
	<b>ENDING FUND BALANCE</b>	50,751	64,162	52,497	67,522	81,212	12,550

**LOWER MAKEFIELD TOWNSHIP  
2025 ANNUAL OPERATING BUDGET  
GOR OPERATING FUND  
REVENUES**

**FUND NO. 40**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	2,164	19,868	14,161	19,868	16,856	8,756
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	71	525	450	573	600	450
387	<b>CONTRIBUTIONS--PRIVATE SOURCES</b> 000 - Contributions-private sources	3,343	0	0	0	0	40,000
392	<b>INTERFUND TRANSFERS IN</b> 001 - General Fund 005 - Parks & Recreation	58,000 0	40,000 0	50,000 0	50,000 0	50,000 0	0 15,000
	<b>TOTAL REVENUES</b>	61,415	40,525	50,450	50,573	50,600	55,450
	<b>TOTAL FUNDS AVAILABLE</b>	63,579	60,393	64,611	70,441	67,456	64,206

**LOWER MAKEFIELD TOWNSHIP  
2025 ANNUAL OPERATING BUDGET  
GOR OPERATING FUND  
EXPENDITURES**

**FUND NO. 40**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
459	<b>MEMORIAL CONSTRUCTION FUND</b>						
	200 - Parts & Supplies	5,090	2,295	3,000	564	1,000	3,000
	300 - Contracted Services	25,893	22,649	30,000	35,572	40,000	34,000
	340 - Advertising and Printing	0	956	1,000	956	1,000	1,000
	366 - Utilities - Water	8,747	13,203	12,500	14,670	12,500	12,500
	374 - Repairs and Maintenance	0	0	0	0	0	0
	481 - 9/11 Events	0	0	0	0	0	0
	767 - Utilities - PECO	3,981	4,434	4,200	3,964	4,200	4,200
	<b>DEPARTMENT TOTAL</b>	43,711	43,537	50,700	55,726	58,700	54,700
	<b>TOTAL EXPENDITURES</b>	43,711	43,537	50,700	55,726	58,700	54,700
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	17,704	(3,012)	(250)	(5,153)	(8,100)	750
	<b>ENDING FUND BALANCE</b>	19,868	16,856	13,911	14,715	8,756	9,506

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GARDEN OF REFLECTION CAPITAL RESERVE FUND  
REVENUES**

**FUND NO. 41**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	0	5,014	10,134	5,014	16,856	22,206
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	14	121	115	337	350	200
392	<b>INTERFUND TRANSFERS IN</b> 001 - General Fund 005 - Parks & Recreation	5,000 0	0 0	5,000 0	0 0	5,000 0	0 5,000
	<b>TOTAL REVENUES</b>	5,014	121	5,115	337	5,350	5,200
	<b>TOTAL FUNDS AVAILABLE</b>	5,014	5,136	15,249	5,351	22,206	27,406

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
GARDEN OF REFLECTION CAPITAL RESERVE FUND  
EXPENDITURES**

**FUND NO. 41**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
480	<b>MISCELLANEOUS</b> 000 - Miscellaneous Expense	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	5,014	121	5,115	337	5,350	5,200
	<b>ENDING FUND BALANCE</b>	5,014	5,136	15,249	5,351	22,206	27,406

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
ROADWAY IMPROVEMENT FUND  
REVENUES**

**FUND NO. 42**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	0	0	0	0	0	1,315
301	<b>REAL ESTATE TAXES</b>	0.0 mills	0.0 mills	2.0 mills			4.0 mills
	100 - Current	0	0	1,089,862	1,053,382	1,068,065	2,171,629
	200 - Delinquent	0	0	0	12,794	13,250	1,000
	600 - Interim-Current	0	0	0	4,791	5,000	500
	601 - Interim - Delinquent	0	0	0	0	0	100
	<b>DEPARTMENT TOTAL</b>	0	0	1,089,862	1,070,967	1,086,315	2,173,229
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	0	0	5,000	42,552	45,000	45,000
392	<b>INTERFUND TRANSFERS IN</b>						
	001 - General Fund	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	0	0	1,094,862	1,113,519	1,131,315	2,218,229
	<b>TOTAL FUNDS AVAILABLE</b>	0	0	1,094,862	1,113,519	1,131,315	2,219,544

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
ROADWAY IMPROVEMENT FUND  
EXPENDITURES**

**FUND NO. 42**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
430	<b>HIGHWAY MAINTENANCE</b>						
	313 - Engineering	0	0	0	80,000	80,000	100,000
	370 - Roadway Construct and Maint	0	0	1,050,000	140,681	1,050,000	2,000,000
	<b>TOTAL EXPENDITURES</b>	0	0	1,050,000	220,681	1,130,000	2,100,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	0	44,862	892,838	1,315	118,229
	<b>ENDING FUND BALANCE</b>	0	0	44,862	892,838	1,315	119,544

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
PATTERSON FARM  
REVENUES**

**FUND NO. 45**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2022 ACTUAL</b>	<b>2023 PRELIMINARY ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 11/15/24 YTD</b>	<b>2024 PROJECTED</b>	<b>2025 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	134,098	93,648	34,061	93,648	(98,213)	11,182
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	853	1,060	2,000	2	50	500
342	<b>RENTS AND ROYALTIES</b> 205 - Rent Income	59,772	43,476	44,649	15,190	45,382	45,000
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
	<b>DEPARTMENT TOTAL</b>	0	0	0	0	0	0
380	<b>MISCELLANEOUS REVENUE</b> 000 - Miscellaneous Revenues	3,350	0	0	620	620	0
392	<b>INTERFUND TRANSFERS IN</b> 017 - 2016 Bond Proceeds	0	0	699,852	0	100,000	700,000
	<b>TOTAL REVENUES</b>	63,975	44,536	746,501	15,812	146,052	745,500
	<b>TOTAL FUNDS AVAILABLE</b>	198,073	138,184	780,562	109,460	47,839	756,682



**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
PATTERSON FARM  
EXPENDITURES**

**FUND NO. 45**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
400	<b>PATTERSON FARM</b>						
	100 - Personnel Services	0	0	0	0	0	0
	300 - Contracted Services	32,962	206,520	45,000	16,057	20,000	20,000
	314 - Conservation/Easement Fees	0	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	32,962	206,520	45,000	16,057	20,000	20,000
401	<b>REAL ESTATE TAX</b>						
	430 - Real Estate Tax	58,149	29,310	29,310	14,657	14,657	15,000
409	<b>REPAIRS AND MAINTENANCE</b>						
	374 - Building Minor Repairs	13,314	567	5,000	1,471	2,000	5,000
	600 - Building Renovations	0	0	699,852	0	0	700,000
	<b>DEPARTMENT TOTAL</b>	13,314	567	704,852	1,471	2,000	705,000
	<b>TOTAL EXPENDITURES</b>	104,425	236,397	779,162	32,185	36,657	740,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(40,450)	(191,861)	(32,661)	(16,373)	109,395	5,500
	<b>ENDING FUND BALANCE</b>	93,648	(98,213)	1,400	77,275	11,182	16,682

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
AMBULANCE/RESCUE SQUAD FUND  
REVENUES**

**FUND NO. 50**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
279	<b>1/1 FUND BALANCE</b>	2,234	1,772	7,778	1,772	6,718	17,071
301	<b>REAL ESTATE TAXES</b>	.38 mills	.38 mills	.38 mills			.38 mills
	100 - Current	202,093	200,599	207,074	200,143	205,003	206,305
	200 - Delinquent	959	635	1,250	2,620	2,750	1,000
	600 - Interim-Current	999	1,670	500	893	1,000	500
	601 - Interim-Delinquent	152	175	100	81	100	100
	<b>DEPARTMENT TOTALS</b>	204,203	203,079	208,924	203,736	208,853	207,905
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	335	1,867	1,500	3,755	4,500	2,000
392	<b>INTERFUND TRANSFERS IN</b>						
	001 - General Fund	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	204,538	204,946	210,424	207,491	213,353	209,905
	<b>TOTAL FUNDS AVAILABLE</b>	206,772	206,718	218,202	209,263	220,071	226,976

**TOWNSHIP OF LOWER MAKEFIELD  
2025 ANNUAL OPERATING BUDGET  
AMBULANCE/RESCUE SQUAD FUND  
EXPENDITURES**

**FUND NO. 50**

DEPT.	ACCOUNT	2022 ACTUAL	2023 PRELIMINARY ACTUAL	2024 BUDGET	2024 11/15/24 YTD	2024 PROJECTED	2025 BUDGET
412	AMBULANCE/RESCUE 500 - Contributions	205,000	200,000	203,000	203,000	203,000	210,000
	<b>DEPARTMENT TOTAL</b>	205,000	200,000	203,000	203,000	203,000	210,000
492	INTERFUND TRANSFERS OUT 001 - General Fund	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	205,000	200,000	203,000	203,000	203,000	210,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(462)	4,946	7,424	4,491	10,353	(95)
	<b>ENDING FUND BALANCE</b>	1,772	6,718	15,202	6,263	17,071	16,976

## **Schedules**

Schedule A	Township Assessed Value History
Schedule B	Township Tax Millage History
Schedule C	Township Debt Service Schedule
Schedule D	Township Contracted Services Schedule

<b>SCHEDULE A</b>	
<b>TOWNSHIP ASSESSED VALUE HISTORY</b>	
<b>YEAR</b>	<b>VALUE</b>
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
2025	553,987,080
INCREASE SINCE 2020	3.20%
INCREASE SINCE 2015	6.28%

*\*As of September 1, 2024*

## SCHEDULE B

### TOWNSHIP TAX MILLAGE HISTORY

TAX PURPOSE	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Ambulance / Rescue	0.25	0.25	0.25	0.25	0.38	0.38	0.38	0.38	0.38	0.38	0.38
Debt Service	1.55	1.55	2.35	2.35	2.79	2.79	2.79	2.09	2.09	2.63	2.53
Fire Protection	0.90	0.90	0.90	0.90	0.90	0.90	0.90	1.10	1.10	1.10	1.10
General Fund	10.85	10.85	11.60	12.60	12.88	13.88	13.88	13.88	13.88	13.88	13.88
Hydrant	0.29	0.33	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	2.08	2.43	2.67	2.43	2.43	2.43	2.43	2.43	2.43
Roadway Improvement	-	-	-	-	-	-	-	-	-	2.00	4.00
Road Machinery	-	-	-	0.15	0.30	0.30	0.30	0.30	0.30	0.30	0.30
<b>Total Millage</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>	<b>24.95</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 2016	360,000.00	5.00	138,306.25	498,306.25	<b>2036</b>
G. O. Bond Series of 2018	160,000.00	5.00	30,500.00	190,500.00	<b>2028</b>
G. O. Note Series of 2022	283,464.00	2.45	2,606.98	286,070.98	<b>2025</b>
<b>TOTALS</b>	<b>\$ 803,464</b>		<b>\$ 171,413</b>	<b>\$ 974,877</b>	

## SCHEDULE D

### TOWNSHIP CONTRACTED SERVICES SCHEDULE

	<u>2025</u> <u>BUDGET</u>
<b>CENTRAL GOVERNMENT (01400-300)</b>	
Admin Copier (Leaf)	2,100
Admin Copier (Saxon)	-
General Code	500
Miscellaneous	4,500
Shredding (Wiggins)	500
STMP Program	71,900
	<b>79,500</b>
<b>FINANCE (01402-300)</b>	
Finance Copier (Leaf)	1,086
Finance Copier (Saxon)	650
Miscellaneous	250
Shredding (Wiggins)	650
	<b>2,636</b>
<b>TECHNOLOGY (01407-300)</b>	
Accounting Software (Tyler Tech)	40,000
Email Licensing (KTL)	35,000
Fuel System (Ekos)	5,628
Internet (Verizon)	5,000
IT Managed Services (includes some transition costs)	185,000
Livestreaming (Zoom)	2,500
Domain for PD (GoDaddy)	600
Microsoft 365	500
Miscellaneous	15,000
Video Production and Livestreaming (Foster Digital Media)	55,000
Video Publishing (Granicus Productions)	1,800
Zencity	26,000
Website Consultant (Catapult Web)	2,500
	<b>374,528</b>
<b>POLICE (01410-300)</b>	
Annual Cloud Storage Fee (Taser)	12,500
Background Checks (TransUnion)	1,560
Body Camera Monitoring	20,250
Bucks County DNA Program (Bode Tech)	11,000
Car Wash	3,500
Computer Software (Cody -RMS)	10,510
CPIN/LIVESCAN-Maintenace PA Chief's	7,500
Crime Watch Technologies	4,800
Forensic Exams (Cellebrite Digital Intelligence)	8,700
Leads On-line	3,750



LexisNexis/Accuprint & TLO	1,800
Miscellaneous	5,000
MSM Service (First Aid Supplies)	750
Office Concepts	2,750
Police Copiers (De Lage Landen)	4,000
Power DMS	4,300
Records Storage (Mobile Mini)	2,200
Shredding (Wiggins)	1,140
Speed Cert. Contract (Davidheiser's)	2,000
Traffic Safety Coordinator	8,400
	<b>116,410</b>
<b>COMMUNITY DEVELOPMENT (01414-300)</b>	
DocuFree	3,500
DocuPhase	9,900
ESRI (GIS)	800
Lawn Service (Vacant Property)	2,000
Miscellaneous	1,000
Permit Software (OpenGov)	32,750
Record Storage (Mobile Mini)	2,160
Scanning	7,890
	<b>60,000</b>
<b>PUBLIC WORKS - BUILDING MAINTENANCE (01409-300)</b>	
Building Repairs (doors, roof, windows, etc.)	15,000
Carpet Cleaning	1,000
Extermination	1,500
Fire Alarm Monitoring (Holicong)	2,200
Fire Extinguisher Maintenance (Bucks County Fire)	900
Floor Mats & Supplies	2,000
Fuel Pump Inspections and Repairs	3,500
Generator	3,500
HVAC Maintenance	20,000
Janitorial Services	65,000
Lawn Service	9,000
Lighting/Electrical Repairs	3,000
Miscellaneous	3,000
Permits/Inspections	250
Plumbing Service (Carney)	3,500
Trash Service (Waste Management)	4,800
Video Security Systems	2,500
	<b>140,650</b>
<b>PUBLIC WORKS - RECYCLING (01426-300)</b>	
Bucks County Hazardous Waste Recycling	5,294
Mulch Disposal	7,000
Recycling Grant Processing (Hough)	12,000
	<b>24,294</b>
<b>PUBLIC WORKS - LEAF COLLECTION (01427-300)</b>	

Leaf Disposal	14,000
Outside Contractors and Labor	258,000
Portable Toilets	1,150
	<b>273,150</b>
<b><i>PUBLIC WORKS - HIGHWAY MAINTENANCE (01430-300)</i></b>	
Air Quality Monitor Service (Witmer Public Safety)	1,000
Bridge Sediment Removal	5,500
Copier Lease	1,263
Copier Usage	1,200
Deer Hunt Signs (Penn Valley Printing)	1,500
DOT Drug & Alcohol Testing	2,400
Dumping Fees (Concrete, Sweepings, Asphalt)	30,000
EZ Pass	250
Fire Extinguisher Maintenance (Bucks County Fire)	500
GPS Vehicle Monitoring	6,900
Miscellaneous	5,000
Outside Repairs	5,000
PA One Call	3,600
Hazardous Waste Removal	2,000
Concrete Repair	1,500
Rental Equipment	10,000
Road Sign Software (Cartegraph)	2,500
Shop Software	1,500
Storm Sewer Video Inspection	6,000
Tire Disposal	2,000
Tree Maintenance and Removal	100,000
Welding Gas and Tank Rental	2,100
	<b>191,713</b>
<b><i>PUBLIC WORKS - SNOW &amp; ICE CONTROL (01432-300)</i></b>	
Contracted Snow and Ice Removal	20,000
	<b>20,000</b>
<b><i>FIRE SERVICES (03411-300)</i></b>	
Miscellaneous	800
	<b>800</b>
<b><i>PARKS &amp; RECREATION (05451-300)</i></b>	
Copier Lease (Leaf)	1,740
Copier Lease (Saxon)	1,000
Dog Class Orientation Coordinator (Homestead Wildlife)	3,000
Drug Testing and Physicals (Concentra)	1,000
Extermination	1,000
Fire Alarm Monitoring	1,500
Generator Maintenance	1,000
HVAC Maintenance	9,500
Lawn Maintenance	15,000
Lights	19,000
Miscellaneous	6,000

Oil heat	2,500
Pickleball Software	1,500
Portable Toilets	7,000
Registration Software	24,210
Signage	1,250
Trash Services (Waste Management)	26,500
Tree Maintenance and Removal	17,500
Uniforms/Rugs/Clothing	4,500
Video Security Systems	2,500
	<b>147,200</b>
<b><i>POOL COMPLEX (09452-300)</i></b>	
Diving Board Maintenance	5,000
Drug Testing and Physicals (Concentra)	28,000
Extermination	2,000
FBI Criminal History	750
Janitorial Services	3,250
Landscaping	6,000
Lighting/Electrical/Misc Repairs	15,000
Miscellaneous	2,500
O2 Tank Lease	2,000
Payroll Timekeeping	7,000
Permits/Inspections	500
Slide Maintenance	8,000
Trash Services (Waste Management)	8,000
Tree Maintenance and Removal	4,000
Video Security Systems	2,500
Water Quality Testing	2,500
Water Safety Instructor Course	3,000
	<b>100,000</b>