

LOWER MAKEFIELD TOWNSHIP
GENERAL FUND 2011 SUMMARY

DEPARTMENT		2010 BUDGET	2010 PROJECTED	2011 BUDGET
BEGINNING FUND BALANCE		685,486	916,211	867,254
REVENUES				
301	REAL ESTATE TAXES	5,114,068	5,031,355	5,435,235
310	LOCAL ACT 511 TAXES	1,344,000	1,152,820	1,246,500
321	LICENSES AND PERMITS	503,715	547,447	547,152
322	PERMITS/NON-BUS. LIC	4,200	2,360	4,000
331	FINES AND FORFEITS	82,000	131,954	111,600
341	INTEREST EARNINGS	25,113	668	2,500
342	RENTS AND ROYALTIES	223,817	287,236	277,236
351	FEDERAL GRANTS	3,000	18,500	67,500
354	STATE GRANTS	222,114	307,341	39,140
355	STATE SHARED REVENUES	331,770	364,317	364,270
361	CHARGES FOR SERVICES	435,200	539,294	523,500
380	MISCELLANEOUS REVENUES	17,000	60,200	30,200
383	LEAF ASSESSMENTS	355,000	356,700	415,000
387	CONTRIBUTIONS-PRIVATE SOURCES	11,900	2,400	2,100
391	SALE OF FIXED ASSETS	2,500	11,197	2,500
392	INTERFUND OPERATING TRANSFERS	796,283	790,487	472,367
395	REBATE FROM PRIOR YEAR	33,083	118,850	45,000
TOTAL REVENUES		9,504,763	9,723,126	9,585,800
EXPENDITURES				
400	CENTRAL GOVERNMENT	591,048	656,559	600,177
401	GENERAL EXPENDITURES	2,226,178	2,143,574	2,328,887
402	FINANCE	260,070	231,849	247,425
403	TAX COLLECTION	19,866	20,718	20,827
404	ELM LOWNE	29,610	33,396	38,240
407	DATA PROCESSING	68,470	65,357	67,970
410	POLICE	4,057,138	4,029,982	4,001,198
414	PLANNING AND ZONING	393,376	413,370	414,664
	PUBLIC WORKS	1,274,555	1,296,725	1,271,095
	PUBLIC WORKS - BASIN MAINTENANCE	0	0	87,230
492	INTERFUND TRANSFERS	880,553	880,553	717,490
TOTAL EXPENDITURES		9,800,864	9,772,083	9,795,203
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES		(296,101)	(48,957)	(209,403)
ENDING FUND BALANCE (DEFICIT)		389,385	867,254	657,851

TOWNSHIP OF LOWER MAKEFIELD 2011 Annual Operating Budget

FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	1,171,201	685,486	916,211	916,211	867,254
301	REAL ESTATE TAXES	9.50 mills				10.25 mills
	100-Current Levy	4,797,580	4,901,833	4,852,792	4,879,855	5,273,000
	200-Delinquent	56,334	28,000	46,387	48,000	30,000
	600-Interim-Current	12,217	4,135	1,961	2,000	2,135
	601-Interim-Delinquent	504	100	1,261	1,500	100
	602-Local Service Tax	0	180,000	62,749	100,000	130,000
	DEPARTMENT TOTAL	4,866,635	5,114,068	4,965,150	5,031,355	5,435,235
310	LOCAL TAX ACT 511 TAX					
	010-Per Capita-Current Levy	198,545	192,500	195,391	196,000	195,000
	015-Renters	8,610	4,500	3,260	4,120	4,500
	030-Per Capita-Delinquent	3,868	2,000	2,214	2,700	2,000
	100-Real Estate Transfer	799,733	1,145,000	793,690	950,000	1,045,000
	900-Act 319 & 515 Taxes	0	0	0	0	0
	DEPARTMENT TOTAL	1,010,756	1,344,000	994,555	1,152,820	1,246,500
321	LICENSES AND PERMITS					
	300-Lic. & Permits-Police	2,475	2,600	3,525	4,000	3,500
	301-Alarms	200	160	180	180	150
	302-Alarms-Violations	5,950	5,000	3,725	5,000	5,000
	710-Amusement & G/S Perm.	215	250	155	200	235
	800-Cable TV Franchise	582,615	490,205	297,336	533,267	533,267
	901-Sign Permits	1,541	1,000	805	1,000	1,000
	902-Plumber Licenses	3,500	4,500	3,350	3,750	4,000
	903-Trash Truck Licenses	0	0	50	50	0
	DEPARTMENT TOTAL	596,496	503,715	309,126	547,447	547,152
322	PERMITS/NON-BUS. LIC.					
	820-Road Encroachment	5,368	4,200	2,320	2,360	4,000
331	FINES & FORFEITS					
	100-Police Fines	92,681	80,000	90,223	130,000	110,000
	101-Police Code Enforcement	1,675	1,500	825	1,100	1,100
	120-Code Enforcement	0	500	854	854	500
	DEPARTMENT TOTAL	94,356	82,000	91,902	131,954	111,600
341	INTEREST EARNINGS					
	000-Interest Earnings	3,973	25,113	668	668	2,500
342	RENTS AND ROYALTIES					
	201-Rent-Farringer House	12,600	12,600	9,450	12,600	12,600
	202-Rent- B.I.U. Office space	4,400	4,800	0	0	0
	204-Rent-Comm. Towers	224,678	186,881	201,899	245,100	229,100
	205-Rent-Patterson Farm	20,867	19,536	13,536	13,536	19,536
	(Continued)					

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
342	206-Rent-Elm Lowne	10,985	0	14,674	16,000	16,000
	DEPARTMENT TOTAL	273,530	223,817	239,559	287,236	277,236
351	FEDERAL GRANTS					
	020-Police Officers	11,925	0	12,500	16,000	65,000
	026-Ballistic Vests	0	3,000	0	2,500	2,500
	DEPARTMENT TOTAL	11,925	3,000	12,500	18,500	67,500
354	STATE GRANTS					
	030-Snow Removal Contract	13,781	13,614	0	13,616	14,140
	032-Highway Seat Belt Program	7,324	0	0	0	0
	033-Recycling	174,340	25,000	15,966	133,000	25,000
	034-Dare School Grant	11,352	28,000	0	0	0
	036-Pennsbury Police Partners	27,699	0	0	0	0
	037-Historical Commission	1,160	500	135	225	0
	038-Smooth Operator Grant	11,429	0	5,485	5,500	0
	039-Bucks Co Security Threat	175,022	155,000	65,585	155,000	0
	DEPARTMENT TOTAL	422,107	222,114	87,171	307,341	39,140
355	STATE SHARED REVENUE					
	010-Purta Entitlement	12,374	11,270	0	11,270	11,270
	120-Cas. Ins. -pension	312,801	320,500	0	352,600	353,000
	121-Ad. Hoc-pension	443	0	431	447	0
	DEPARTMENT TOTAL	325,618	331,770	431	364,317	364,270
361	CHARGE FOR SERVICES					
	100-Special Police Charges	19,068	9,100	80,466	90,000	9,100
	110-Police Overtime Reimbursement	0	6,000	0	0	70,000
	320-Plot Plan Review Fee	16,650	13,000	7,950	10,000	15,000
	321-Revision Fees	75	50	50	50	50
	330-Building Permits	234,786	200,000	156,823	200,000	200,000
	331-Electrical Permits	45,366	50,000	34,100	50,000	50,000
	332-Plumbing Permits	15,186	18,000	9,399	15,000	18,000
	333-Mechanical Permits	51,620	20,000	19,170	23,000	25,000
	334-Grading Permits	85	150	135	150	150
	340-Zoning Board Fees	25,005	20,000	19,478	22,000	20,000
	350-Plan Review Filing Fees	38,000	15,000	5,650	10,000	15,000
	351-Administration Fees	4,887	4,500	2,944	3,161	4,500
	353-Recycle Yard Fees	11,930	12,000	10,358	10,858	12,000
	357-School Dist. Crossing Grds	69,500	67,000	69,185	70,000	67,000
	363-Sale of Mulch	4,600	0	28,650	35,000	17,500
	510-Sale of Maps	675	150	52	75	100
	520-Sale of Ordinances	250	250	0	0	100
	DEPARTMENT TOTAL	537,683	435,200	444,410	539,294	523,500
	(Continued)					

TOWNSHIP OF LOWER MAKEFIELD 2011 Annual Operating Budget

FUND NO. 01

GENERAL FUND REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
380	MISC. REVENUE					
	000-Misc	59,110	15,000	29,698	60,000	30,000
	001-Elm Lowne Events	1,100	0	0	0	0
	002-Misc-Historic Brochure	1,987	2,000	156	200	200
	DEPARTMENT TOTAL	62,197	17,000	29,854	60,200	30,200
383	LEAF ASSESSMENT REVENUES					
	200-Leaf Assessment-Current	356,822	355,000	350,775	356,700	415,000
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001-DARE Donations	1,225	900	1,625	1,700	1,500
	002-Town Watch Donations	0	0	100	100	0
	006-K-9 Unit Donations	270	1,000	300	600	600
	007-Crime Commission	1,500	0	0	0	0
	052-Veteran's Square Donations	28,436	10,000	0	0	0
	DEPARTMENT TOTAL	31,431	11,900	2,025	2,400	2,100
391	FIXED ASSET DISPOSITION					
	000-Sale of Fixed Assets	9,146	2,500	11,197	11,197	2,500
392	INTERFUND OPERATING TRANSFERS					
	005-Parks & Recreation	97,368	97,367	73,026	97,367	97,367
	008-Sewer	249,996	250,000	187,497	250,000	250,000
	009-Community Pool	99,996	100,000	74,997	100,000	100,000
	010-Open Space Maintenance	13,920	13,916	8,120	8,120	0
	011-Traffic Impact	106,500	0	0	0	0
	015-Golf Course	0	0	0	0	25,000
	030-Capital Reserve	0	335,000	0	335,000	0
	DEPARTMENT TOTAL	567,780	796,283	343,640	790,487	472,367
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	46,486	0	35,193	48,393	30,000
	002-Workmens Compensation	77,343	33,083	70,457	70,457	15,000
	DEPARTMENT TOTAL	123,829	33,083	105,650	118,850	45,000
	TOTAL REVENUES	9,299,652	9,504,763	7,990,933	9,723,126	9,585,800
	TOTAL FUNDS AVAILABLE	10,470,853	10,190,249	8,907,144	10,639,337	10,453,054

TOWNSHIP OF LOWER MAKEFIELD

2011 Annual Operating Budget

GENERAL FUND - CENTRAL GOVERNMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
400	CENTRAL GOVERNMENT					
	100 - Personal Services	223,807	215,383	162,723	214,883	225,212
	101 - Supervisor Salaries	23,628	17,500	15,646	17,500	21,875
	210 - Office/Administration	7,473	6,800	7,679	8,000	6,800
	260 - Minor Equipment	1,682	1,000	374	750	1,000
	300 - Contracted Services	4,633	3,525	2,375	3,345	3,525
	311 - Auditing & Accounting	9,741	14,000	14,400	14,400	17,500
	312 - Mgmt. Consultation	3,695	6,000	2,988	5,500	6,000
	313 - Engineering Fees	159,240	115,000	94,219	133,405	115,000
	314 - Legal Fees	175,963	125,000	136,825	184,475	125,000
	316 - Payroll Service Fees	14,487	14,365	8,449	13,595	14,365
	317 - Education & Training	1,510	1,975	1,394	1,500	1,975
	321 - Telephone	13,754	13,000	9,542	13,456	13,500
	325 - Postage	12,627	13,000	7,893	9,757	10,000
	337 - Auto Allowance	3,600	3,600	2,700	3,600	3,600
	340 - Advertising & Printing	17,561	12,000	6,101	9,500	10,000
	353 - Bonding Fees	5,838	6,200	5,838	5,838	6,200
	420 - Dues & Subscriptions	6,075	5,700	7,867	7,867	6,625
	480 - Misc Expense	16,006	17,000	5,830	9,188	12,000
	TOTAL EXPENDITURES	701,320	591,048	492,843	656,559	600,177

TOWNSHIP OF LOWER MAKEFIELD

2011 Annual Operating Budget

GENERAL FUND

GENERAL EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
401	GENERAL EXPENDITURES					
	153-Deferred Comp. Match	13,395	16,800	12,727	13,827	15,800
	156 - Hospitalization	1,189,813	1,333,669	1,043,687	1,283,000	1,449,000
	158 - Disability & Life Ins.	69,500	72,145	46,383	65,000	67,000
	161 - FICA Employers Share	373,465	363,806	270,855	363,806	371,992
	352 - Casualty Insurance	156,900	166,292	112,561	150,082	150,000
	354 - Workers Comp	173,865	164,800	138,018	161,121	169,000
	360 - Utilities	2,149	2,200	1,698	2,269	2,385
	430 - Real Estate Taxes	55,601	67,866	54,459	55,601	56,610
	461 - Farmland Preservation	(3,123)	2,500	319	1,000	2,500
	462 - Enviroment Council	6,410	2,500	1,303	1,554	2,500
	463 - Historical Review Board	0	0	0	0	0
	464 - Historical Commission	15,934	6,000	2,298	3,500	6,000
	465 - Solid Waste	0	2,750	0	2,750	2,750
	474 - Cable TV Expense	289	600	400	500	600
	475 - Citizens Traffic Commission	1,346	1,000	533	955	1,000
	476 - Citizens Economic Directive	258	250	305	272	250
	477 - Citizens Budget Commission	717	1,000	0	250	1,000
	478 - Twp. Code Revision Task Force	18	0	0	0	0
	483 - Veteran's Square Expenses	28,436	5,000	0	0	0
	491 - Real Estate Tax Refund	636	1,000	8,244	9,000	1,000
	760 - Rental-Farringer House	2,066	2,000	1,825	2,087	2,000
	762 - Patterson Farm	17,667	11,500	23,709	24,500	25,000
	764 - Dalgewicz Manor House	1,339	2,500	1,580	2,500	2,500
	DEPARTMENT TOTALS	2,106,681	2,226,178	1,720,904	2,143,574	2,328,887
	TOTAL EXPENDITURES	2,106,681	2,226,178	1,720,904	2,143,574	2,328,887

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

GENERAL FUND - FINANCE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
402	FINANCIAL ADMIN.					
	100-Personal Services	250,076	254,480	189,323	226,359	239,935
	200-Parts & Supplies	2,708	1,500	1,029	1,250	1,500
	260-Minor Equipment	0	1,600	842	842	1,000
	300-Contracted Services	658	800	1,524	3,213	3,300
	317-Education & Training	100	1,500	0	0	1,500
	420-Dues & Subscriptions	85	190	85	185	190
	TOTAL EXPENDITURES	253,627	260,070	192,803	231,849	247,425

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

GENERAL FUND - TAX
COLLECTION EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
403	TAX COLLECTION					
	100-Personal Services	15,354	15,166	14,377	15,153	15,166
	200-Parts & Supplies	3,776	4,700	4,729	4,729	4,825
	353-Bonding Fees	0	0	836	836	836
	TOTAL EXPENDITURES	19,130	19,866	19,942	20,718	20,827

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

GENERAL FUND - ELM LOWNE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
404	ELM LOWNE					
	300-Contracted Services	5,969	5,350	7,350	7,750	6,050
	318-Professional Services	0	0	0	0	0
	360-Utilities	9,081	11,460	7,517	9,510	10,890
	374-Repairs and Maintenance	20,489	12,500	15,975	16,000	21,000
	480-Miscellaneous	198	300	136	136	300
	TOTAL EXPENDITURES	35,737	29,610	30,978	33,396	38,240

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget
GENERAL FUND - INFORMATION TECHNOLOGY
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACUTAL	2010 PROJECTED	2011 BUDGET
407	INFORMATION TECHNOLOGY					
	200-Parts & Supplies	3,222	2,225	2,661	2,852	2,725
	260-Minor Equipment	1,513	2,000	1,217	1,717	2,000
	300-Contracted Services	20,732	22,780	23,490	25,000	23,700
	317-Education & Training	0	2,000	0	0	2,000
	391-Hardware Maintenance	7,241	5,000	1,472	4,243	5,500
	392-Software Maintenance	16,181	18,115	14,980	19,115	18,935
	480-Miscellaneous	10,336	16,350	7,151	12,430	13,110
	TOTAL EXPENDITURES	59,225	68,470	50,971	65,357	67,970

TOWNSHIP OF LOWER MAKEFIELD 2011 Annual Operating Budget GENERAL FUND - POLICE DEPARTMENT REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
321	LICENSES & PERMITS					
	300 - Police Services	2,475	2,600	3,525	4,000	3,500
	301 - Alarms-Registrations	200	160	180	180	150
	302 - Alarms - Activations	5,950	5,000	3,725	5,000	5,000
	DEPARTMENT TOTAL	8,625	7,760	7,430	9,180	8,650
331	FINES & FORFEITS					
	100 - Police Fines	92,681	80,000	90,223	130,000	110,000
	101 - Police Code Enforcement	1,675	1,500	825	1,100	1,100
	DEPARTMENT TOTAL	94,356	81,500	91,048	131,100	111,100
351	FEDERAL GRANTS					
	020 - Police Officers	11,925	0	12,500	16,000	65,000
	026 - Ballistic Vests	0	3,000	0	2,500	2,500
	DEPARTMENT TOTAL	11,925	3,000	12,500	18,500	67,500
354	STATE GRANTS					
	034-D.A.R.E. Grant	11,352	28,000	0	0	0
	DEPARTMENT TOTAL	11,352	28,000	0	0	0
361	CHARGES FOR SERVICES					
	100 - Special Police Services	19,068	9,100	80,466	90,000	9,100
	110 - Police Overtime Reimbur.	0	6,000	0	0	70,000
	357 - School Dist. Crossing Grds	69,500	67,000	69,185	70,000	67,000
	DEPARTMENT TOTAL	88,568	82,100	149,651	160,000	146,100
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001 - D.A.R.E Donations	1,225	900	1,625	1,700	1,500
	002 - Town Watch	0	0	100	100	0
	006 - K-9 Unit	270	1,000	300	600	600
	DEPARTMENT TOTAL	1,495	1,900	2,025	2,400	2,100
	TOTAL REVENUES	216,321	204,260	262,654	321,180	335,450

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

GENERAL FUND - POLICE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
410	POLICE					
	100 - Personal Services	2,705,095	2,713,688	2,029,623	2,637,106	2,743,383
	102 - Crossing Guards	120,078	126,911	79,387	126,911	129,766
	103 - Overtime	247,789	188,000	161,866	205,000	190,000
	104 - Office	144,333	142,218	98,551	144,333	145,406
	105 - Court & Standby	62,359	45,000	33,276	45,000	47,000
	151 - Longevity	61,700	59,000	45,600	59,000	55,000
	152 - Other Benefits	145,875	165,596	3,409	170,000	178,798
	153 - Deferred Comp. Match	34,585	35,000	35,220	40,000	49,400
	154 - Retirement Benefits	29,500	28,000	0	28,000	0
	205 - Uniforms & Equip	75,602	75,650	60,414	75,650	72,500
	206 - Photo Supplies	221	200	15	100	100
	210 - Office/Administration	11,949	13,000	8,125	13,000	14,000
	232 - Diesel & Gasoline Fuel	42,676	50,000	40,103	69,500	71,250
	242 - Crime Prevention	4,008	8,100	2,664	8,100	8,100
	251 - Vehicle Parts & Supp.	28,985	20,900	25,380	30,000	30,400
	260 - Minor Equipment	28,127	26,760	14,859	26,760	27,760
	300 - Contracted Service	25,381	41,002	32,420	41,000	44,562
	317 - Education/Training	21,739	22,700	18,303	22,000	31,800
	319 - Animal Control	11,885	10,000	10,834	14,440	16,400
	321 - Telephone	22,133	19,100	19,543	20,500	20,100
	327 - Radio-Maintenance	407	1,800	413	700	1,800
	361 - Electric	26,987	27,500	21,672	29,000	29,000
	375 - Traffic Signal Repairs	32,648	34,000	21,148	34,000	34,000
	376 - Pistol Range Maint.	417	2,000	275	2,000	3,000
	420 - Dues & Subscriptions	1,477	1,250	1,352	1,352	1,910
	450 - Emergency Management	176	5,800	323	1,000	5,800
	480 - Miscellaneous	19,094	16,500	7,410	16,500	19,500
	485 - D.A.R.E. Program	3,933	7,000	117	7,000	7,000
	490 - Mobile Phones	8,899	20,463	12,030	12,030	23,463
	495 - Bucks Co Security Grp Exp	175,522	150,000	97,258	150,000	0
	700 - Capital Purchases	0	0	0	0	0
	TOTAL EXPENDITURES	4,093,580	4,057,138	2,881,590	4,029,982	4,001,198

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

GENERAL FUND - PLANNING AND
ZONING DEPARTMENT REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
321	LICENSES & PERMITS					
	710 - Amusement & G/S	215	250	155	200	235
	901 - Sign Permits	1,541	1,000	805	1,000	1,000
	902 - Plumbers Licenses	3,500	4,500	3,350	3,750	4,000
	DEPARTMENT TOTAL	5,256	5,750	4,310	4,950	5,235
331	FINES					
	120 - Code Enforcement	0	500	854	854	500
361	CHARGES FOR SERVICES					
	320 - Plot Plan Review Fees	16,650	13,000	7,950	10,000	15,000
	321 - Revision Fees	75	50	50	50	50
	330 - Building Permit	234,786	200,000	156,823	200,000	200,000
	331 - Electrical Permit	45,366	50,000	34,100	50,000	50,000
	332 - Plumbing Permit	15,186	18,000	9,399	15,000	18,000
	333 - Mechanical Permit	51,620	20,000	19,170	23,000	25,000
	334 - Grading Permit	85	150	135	150	150
	340 - Zoning Board Fees	25,005	20,000	19,478	22,000	20,000
	350 - Plan Review Filing Fee	38,000	15,000	5,650	10,000	15,000
	DEPARTMENT TOTAL	426,773	336,200	252,755	330,200	343,200
	TOTAL REVENUES	432,029	342,450	257,919	336,004	348,935

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

**GENERAL FUND - PLANNING AND
ZONING DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
414	BUILDING & ZONING					
	100 - Personal Services	216,027	214,026	154,858	207,320	226,564
	210 - Office/Administration	3,399	5,800	2,615	5,800	5,800
	260 - Minor Equipment	1,931	450	0	450	1,700
	300 - Contracted Services	167	0	168	200	0
	308 - Grading Fees	8,440	18,500	7,331	10,000	11,000
	309 - Inspection Fees	167,160	129,600	87,232	129,600	129,600
	311 - Zoning Hearing Board	107,176	25,000	56,434	60,000	40,000
	DEPARTMENT TOTALS	504,300	393,376	308,638	413,370	414,664
	TOTAL EXPENDITURES	504,300	393,376	308,638	413,370	414,664

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

**GENERAL FUND - PUBLIC WORKS
DEPARTMENT - REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
322	PERMITS/NON-BUSINESS LICENSES					
	820-Road Encroachment Permits	5,368	4,200	2,320	2,360	4,000
	TOTAL PERMITS	5,368	4,200	2,320	2,360	4,000
354	STATE GRANTS					
	030 Snow Removal Contract	13,781	13,614	0	13,616	14,140
	033-Recycling	174,340	25,000	15,966	133,000	25,000
	TOTAL STATE GRANTS	188,121	38,614	15,966	146,616	39,140
361	CHARGES FOR SERVICE					
	353-Recycle Yard Fee	11,930	12,000	10,358	10,858	12,000
	TOTAL CHARGES FOR SERVICE	11,930	12,000	10,358	10,858	12,000
	TOTAL PUBLIC WORKS DEPARTMENT	205,419	54,814	28,644	159,834	55,140

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

**GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
409	BUILDING MAINTENANCE					
	100-Personal Services	61,732	67,311	36,792	62,000	57,500
	260-Minor Equipment	2,202	1,500	325	350	1,750
	360-Utilities	56,284	74,225	45,333	70,100	75,850
	374-Repairs & Maintenance	52,753	60,300	43,687	56,100	60,000
	480-Miscellaneous	356	1,500	1,802	2,000	1,700
	TOTAL BUILDING MAINTENANCE	173,327	204,836	127,939	190,550	196,800
426	RECYCLING					
	100-Personal Services	27,524	53,070	42,503	51,730	52,730
	200-Parts & Supplies	9,347	11,000	4,313	11,000	11,000
	232-Diesel & Gasoline Fuel	8,067	14,000	7,998	11,000	11,000
	480-Miscellaneous	1,197	2,000	5,316	6,000	3,000
	600-Capital Construction	0	0	0	0	10,000
	TOTAL RECYCLING	46,135	80,070	60,130	79,730	87,730
427	LEAF COLLECTION					
	100-Personal Services	65,456	81,430	15,355	81,430	69,120
	200-Parts and Supplies	15,894	11,500	1,285	7,000	9,000
	232-Veh. Diesel & Gasoline	7,022	11,000	0	10,000	10,000
	305-Outside Labor	196,104	191,500	0	191,500	191,500
	480-Miscellaneous	351	350	489	600	400
	700-Capital Purchases	0	0	0	6,000	0
	TOTAL LEAF COLLECTION	284,827	295,780	17,129	296,530	280,020
430	HIGHWAY MAINTENANCE					
	100-Personal Services	421,138	402,116	269,017	388,540	391,820
	150-Benefits	12,680	32,418	6,853	26,330	28,870
	200-Parts and Supplies	14,446	16,800	12,683	16,000	16,000
	210-Office/Administration	8,607	9,100	4,086	6,170	7,600
	232-Veh-Diesel & Gasoline	31,468	57,000	32,186	42,500	42,500
	245-Materials	24,139	17,000	13,406	19,000	21,000
	246-Road Signs	14,624	18,600	12,411	17,700	20,600
	251-Veh-Parts & Supplies	23,640	38,500	18,998	31,000	31,500
	252-Tires	4,939	6,000	2,732	4,500	6,000
	253-Veh-Licenses & Tags	0	105	0	0	105
	260-Minor Equipment	826	7,400	6,168	6,500	9,400
	300-Contracted Services	66,426	42,500	36,630	46,100	45,700
	305-Outside Labor	5,365	5,000	10,278	12,000	8,000
	306-Veh-Outside Repairs	5,501	8,230	1,994	6,075	7,150
	374-Repairs & Maintenance	32,518	11,100	7,314	7,800	9,300
	700-Capital Purchase	0	0	0	0	9,000
	TOTAL HIGHWAY MAINTENANCE	666,317	671,869	434,756	630,215	654,545
	(Continued)					

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
432	SNOW & ICE CONTROL 100-Personal Services 480-Miscellaneous	61,071 1,142	20,000 2,000	91,917 1,699	98,000 1,700	50,000 2,000
	TOTAL SNOW AND ICE CONTROL	62,213	22,000	93,616	99,700	52,000
	TOTAL PUBLIC WORKS DEPARTMENT	1,232,819	1,274,555	733,570	1,296,725	1,271,095

TOWNSHIP OF LOWER MAKEFIELD

2011 Annual Operating Budget

GENERAL FUND - PUBLIC WORKS

DEPARTMENT - SUMMARY

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	09/30/10 ACTUAL	2010 PROJECTED	2011 BUDGET
100	PERSONAL SERVICES	636,921	623,927	455,584	681,700	621,170
150	BENEFITS	12,680	32,418	6,853	26,330	28,870
200	PARTS AND SUPPLIES	39,687	39,300	18,281	34,000	36,000
210	ADMINISTRATION	8,607	9,100	4,086	6,170	7,600
232	VEH.-DIESEL & GASOLINE	46,557	82,000	40,184	63,500	63,500
245	MATERIALS	24,139	17,000	13,406	19,000	21,000
246	ROAD SIGNS	14,624	18,600	12,411	17,700	20,600
251	VEH.-PARTS & SUPPLIES	23,640	38,500	18,998	31,000	31,500
252	TIRES	4,939	6,000	2,732	4,500	6,000
253	VEH.-LICENSES & TAGS	0	105	0	0	105
260	MINOR EQUIPMENT	3,028	8,900	6,493	6,850	11,150
300	CONTRACTED SERVICES	66,426	42,500	36,630	46,100	45,700
305	OUTSIDE LABOR	201,469	196,500	10,278	203,500	199,500
306	VEH - OUTSIDE REPAIRS	5,501	8,230	1,994	6,075	7,150
360	UTILITIES	56,284	74,225	45,333	70,100	75,850
374	REPAIRS & MAINTENANCE	85,271	71,400	51,001	63,900	69,300
480	MISCELLANEOUS	3,046	5,850	9,306	10,300	7,100
600	CAPITAL CONSTRUCTION	0	0	0	0	10,000
700	CAPITAL PURCHASES	0	0	0	6,000	9,000
	TOTAL EXPENDITURES	1,232,819	1,274,555	733,570	1,296,725	1,271,095

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

**GENERAL FUND
TRANSFERS OUT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
492	INTERFUND OPERATING TRANSFERS					
	020 - Street Light	15,000	0	0	0	0
	060 - Police	325,502	575,344	0	575,344	456,011
	065 - Non-Uniformed	220,264	305,209	0	305,209	261,479
	DEPARTMENT TOTALS	560,766	880,553	0	880,553	717,490
	TOTAL EXPENDITURES	560,766	880,553	0	880,553	717,490

TOWNSHIP OF LOWER MAKEFIELD

2011 Annual Operating Budget

STREET LIGHT FUND

REVENUES

FUND NO. 02

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	(13,914)	(260)	7,888	7,888	8,629
341	INTEREST EARNINGS 000-Interest Earnings	115	120	5	5	20
383	LIGHT ASSESSMENTS 300-Current Assessment	33,520	33,938	35,295	35,508	33,938
392	INTERFUND TRANSFERS IN 001-Transfer from General Fund	15,000	0	0	0	0
	019-Transfer from Street Projects	12,000	0	0	0	0
	DEPARTMENT TOTAL	27,000	0	0	0	0
	TOTAL REVENUES	60,635	34,058	35,300	35,513	33,958
	TOTAL FUNDS AVAILABLE	46,721	33,798	43,188	43,401	42,587

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget
STREET LIGHT FUND
EXPENDITURES

FUND NO. 02

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
434	STREET LIGHTING					
	361-Electricity	30,782	32,857	24,402	31,272	34,399
	374-Repairs & Maintenance	8,051	1,000	3,484	3,500	4,150
	TOTAL EXPENDITURES	38,833	33,857	27,886	34,772	38,549
	EXCESS REVENUES OVER EXPENDITURES	21,802	201	7,414	741	(4,591)
	ENDING FUND BALANCE	7,888	(59)	15,302	8,629	4,038

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

**FIRE PROTECTION FUND
REVENUES**

FUND NO. 03

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	7,022	37,928	45,487	45,487	60,604
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES	.65 Mills	.90 Mills			
	100-Current Levy	454,012	446,440	447,950	448,000	446,440
	200-Delinquent	4,312	1,710	4,282	4,300	1,710
	600-Interim-Current	1,118	800	184	200	800
	601-Interim-Delinquent	42	10	104	105	10
	DEPARTMENT TOTALS	459,484	448,960	452,520	452,605	448,960
341	INTEREST EARNINGS					
	000-Interest Earnings	341	463	34	35	125
355	STATE SHARED REVS.					
	130-For. Fire Ins. Prem. Tax	349,445	332,320	0	332,320	332,320
362	FIRE INSPECTION FEE					
	201-Special Fire Protection Fees	27,370	23,600	23,880	24,830	24,600
395	REBATES FROM PRIOR YEAR					
	001 -Casualty Insurance Dividends	0	0	323	323	0
	002 -Workmens Compensation	209	0	240	240	0
	DEPARTMENT TOTALS	209	0	563	563	0
	TOTAL REVENUES	836,849	805,343	476,997	810,353	806,005
	TOTAL FUNDS AVAILABLE	843,871	843,271	522,484	855,840	866,609

TOWNSHIP OF LOWER MAKEFIELD

2011 Annual Operating Budget

FIRE PROTECTION FUND
EXPENDITURES

FUND NO. 03

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010	2010 PROJECTED	2011 BUDGET
411	FIRE PROTECTION					
	100-Personal Services	31,057	29,681	21,200	29,681	30,264
	161-FICA Employers Share	1,229	1,128	539	1,128	1,151
	210-Office/Administration	195	200	123	200	210
	300-Contracted Services	0	0	2,400	2,400	0
	354-Worker's Comp Ins.	1,391	498	2,238	2,736	2,873
	530-Contr.-Yardley-Makefield	333,000	333,000	333,000	333,000	333,000
	533-Y-M Relief Assn.	338,612	326,320	0	326,320	326,320
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	10,833	10,205	0	10,205	10,205
	DEPARTMENT TOTAL	722,317	707,032	365,500	711,670	710,023
471	DEBT PRINCIPAL					
	000-GOB 2006	18,625	19,370	19,370	19,370	19,743
472	DEBT INTEREST					
	000-GOB 2006	27,912	27,260	27,260	27,260	26,573
492	INTERFUND OPERATING TRANSFERS					
	020-Debt Service Fund	29,530	36,936	36,936	36,936	29,680
	TOTAL EXPENDITURES	798,384	790,598	449,066	795,236	786,019
	EXCESS REVENUES OVER EXPENDITURES	38,465	14,745	27,931	15,117	19,986
	ENDING FUND BALANCE	45,487	52,673	73,418	60,604	80,590

**LOWER MAKEFIELD TOWNSHIP
2011 Annual Operating Budget**

FUND NO. 04

HYDRANT FUND REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	28,728	20,939	22,656	22,656	12,294
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES	.29 Mills	.29 Mills			
	100-Current Levy	137,952	136,875	136,015	136,875	136,875
	200-Delinquent	1,852	1,115	1,380	1,380	1,115
	600-Interim-Current	504	250	83	100	50
	601-Interim-Delinquent	24	10	61	61	15
	DEPARTMENT TOTALS	140,332	138,250	137,539	138,416	138,055
341	INTEREST EARNINGS					
	000-Interest Earnings	121	148	14	15	20
	TOTAL REVENUES	140,453	138,398	137,553	138,431	138,075
	TOTAL FUNDS AVAILABLE	169,181	159,337	160,209	161,087	150,369

LOWER MAKEFIELD TOWNSHIP
2011 Annual Operating Budget

FUND NO. 04

HYDRANT FUND EXPENDITURES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
449	HYDRANT SERVICES					
	100-Personal Services	250	250	250	250	250
	366-PA American Water Fees	139,272	147,565	105,158	141,540	147,565
	367-Morrisville Water Fees	7,003	7,353	7,003	7,003	7,353
	TOTAL EXPENDITURES	146,525	155,168	112,411	148,793	155,168
	EXCESS REVENUES OVER EXPENDITURES	(6,072)	(16,770)	25,142	(10,362)	(17,093)
	ENDING FUND BALANCE	22,656	4,169	47,798	12,294	(4,799)

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

FUND NO. 05

PARK & RECREATION REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	269,349	382,740	265,844	265,844	205,430
301	REAL ESTATE TAXES	1.53 Mills	1.28 Mills			1.28 Mills
	100 - Current Levy	772,688	643,313	637,084	645,495	646,000
	200 - Delinquent	9,221	6,000	6,090	6,100	6,000
	600 - Interim - Current	2,170	2,000	357	1,430	2,000
	601 - Interim - Delinquent	108	0	270	300	100
	DEPARTMENT TOTALS	784,187	651,313	643,801	653,325	654,100
341	INTEREST EARNINGS	522	1,000	122	522	522
342	RENTS & ROYALTIES					
	216 - Rent - 5 Mile Woods	16,800	16,800	11,200	16,800	20,400
	450 - Equipment Rental	28,294	17,500	6,318	28,580	31,600
	DEPARTMENT TOTALS	45,094	34,300	17,518	45,380	52,000
357	LOCAL GOV'T. GRANTS					
	100 - Bucks Society Performing Arts	2,803	2,800	0	2,800	2,800
367	PARKS & RECREATION					
	100 - Program Fees	105,119	102,500	67,655	105,172	133,190
	101 - Program Fees-5 Mile Woods	876	1,000	0	456	1,125
	200 - Sales	15,976	18,000	17,336	17,500	18,000
	DEPARTMENT TOTALS	121,971	121,500	84,991	123,128	152,315
380	MISC. REVENUES					
	000 - Misc. Revenues	10,810	1,000	6,699	7,399	800
	001 - Community Pride Day	25,419	0	0	0	0
	DEPARTMENT TOTALS	36,229	1,000	6,699	7,399	800
387	CONTRIBUTIONS					
	050 - Developers	565	0	0	0	0
392	INTERFUND TRANSFERS					
	006 - Transfer From Park & Rec FIL	50,000	0	25,000	25,000	25,000
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	1,052	0	1,773	1,800	1,100
	002 - Workmens Compensation	2,930	2,050	2,682	2,700	2,000
	006 - Park & Rec Fee-In-Lieu	0	25,000	0	0	0
	021 - Casualty Insurance Rebate	0	0	26	26	0
	022 - Workmens Comp Rebate	0	0	96	96	0
	DEPARTMENT TOTALS	3,982	27,050	4,577	4,622	3,100
	TOTAL REVENUES	1,045,353	838,963	782,708	862,176	890,637
	TOTAL FUNDS AVAILABLE	1,314,702	1,221,703	1,048,552	1,128,020	1,096,067

Township of Lower Makefield
2011 Annual Operating Budget

FUND NO. 05

PARK & RECREATION EXPENDITURES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
451	PARKS & RECREATION					
	100 - Personal Services	206,923	225,394	180,186	221,028	227,117
	150 - Benefits	73,550	92,390	50,817	53,170	57,917
	153 - Deferred Comp Match	2,810	3,100	2,178	3,100	2,500
	161 - Fica Employer's Share	20,122	21,900	15,462	21,900	22,700
	191 - Uniform Allowance	340	1,750	427	1,450	1,450
	200 - Parts & Supplies	10,200	20,630	4,841	18,100	18,625
	210 - Office/Administration	2,119	5,000	2,166	4,479	4,500
	232 - Diesel & Gasoline Fuel	9,184	13,500	7,360	11,000	11,000
	247 - Programs & Events	10,359	5,350	406	4,000	5,350
	248 - Discount Tickets	15,975	18,000	16,444	17,000	18,000
	260 - Minor Equipment	689	6,600	4,060	6,000	6,000
	300 - Contracted Services	16,702	24,000	13,323	20,809	21,200
	313 - Engineering Fees	845	10,000	0	6,000	18,000
	314 - Legal Fees	0	5,000	0	2,000	1,000
	317 - Education/Training	0	500	0	300	500
	352 - Casualty Insurance	3,174	3,600	2,404	3,600	3,600
	354 - Worker's Comp. Insurance	8,009	6,500	11,190	13,965	14,000
	360 - Utilities	10,906	12,920	9,698	13,100	13,850
	374 - Repairs & Maintenance	22,507	29,455	22,036	27,845	43,455
	480 - Miscellaneous	0	0	2,985	3,000	0
	482 - Celebration Day	62,450	0	0	0	0
	540 - Contributions & Grants	13,803	11,000	6,500	11,000	10,500
	600 - Capital Construction	9,990	15,000	0	0	0
	700 - Capital Purchases	0	42,000	42,000	42,000	0
	DEPARTMENT TOTALS	500,657	573,589	394,483	504,846	501,264
452	MEMORIAL PARK					
	200 - Parts & Supplies	133	2,800	469	1,670	2,700
	222 - Chemicals	0	200	0	0	0
	300 - Contracted Services	240	6,775	0	1,575	2,575
	360 - Utilities	0	500	0	500	500
	374 - Repairs & Maintenance	0	500	0	200	500
	DEPARTMENT TOTAL	373	10,775	469	3,945	6,275
454	MACCLESFIELD PARK					
	200 - Parts & Supplies	9,369	13,750	6,780	12,037	12,750
	260 - Minor Equipment	0	14,000	1,725	9,225	10,500
	300 - Contracted Services	14,129	27,400	5,761	15,960	19,560
	360 - Utilities	44,827	32,950	36,338	40,450	40,450
	374 - Repairs & Maintenance	400	16,675	3,011	7,607	6,700
	600- Capital Construction	0	15,000	0	0	0
	DEPARTMENT TOTALS	68,725	119,775	53,615	85,279	89,960
	TOTAL EXPENDITURES (THIS PAGE)	569,755	704,139	448,567	594,070	597,499

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

FUND NO. 05

PARK & RECREATION EXPENDITURES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
455	OXFORD-ROELOFS					
	200 - Parts & Supplies	5,034	5,500	4,601	5,491	5,400
	260 - Minor Equipment	0	1,000	100	300	500
	300 - Contracted Services	4,166	5,700	1,356	2,850	3,450
	360 - Utilities	2,725	2,500	2,499	2,500	2,500
	374 - Repairs & Maintenance	344	775	6,452	6,727	775
	DEPARTMENT TOTALS	12,269	15,475	15,008	17,868	12,625
469	5 MILE WOODS					
	100 - Personal Services	13,551	12,000	0	12,000	12,000
	161 - FICA Employer's Share	1,038	956	35	956	1,038
	200 - Parts & Supplies	683	3,420	1,242	2,400	3,400
	210 - Office/Administration	354	32	94	350	350
	247 - Programs & Events	0	800	0	800	800
	260 - Minor Equipment	108	1,350	1,760	2,000	1,500
	300 - Contracted Services	1,733	5,500	1,051	3,000	3,500
	317 - Education/Training	0	200	0	100	200
	321 - Telephone	1,413	1,450	1,087	1,450	1,450
	352 - Casualty Insurance	504	572	252	572	575
	354 - Workers' Comp Insurance	902	552	2,238	2,300	1,700
	360 - Utilities	6,712	7,700	5,277	8,000	8,000
	374 - Repairs & Maintenance	2,936	4,900	646	5,600	5,000
	420 - Dues & Subscriptions	0	220	0	0	0
	DEPARTMENT TOTALS	29,934	39,652	13,682	39,528	39,513
492	INTERFUND OPERATING TRANSFER					
	001 - General Fund	97,368	97,367	73,026	97,367	97,367
	020 - Debt Service	173,757	173,757	92,471	173,757	173,757
	DEPARTMENT TOTALS	271,125	271,124	165,497	271,124	271,124
	TOTAL EXPENDITURES (THIS PAGE)	313,328	326,251	194,187	328,520	323,262
	TOTAL EXPENDITURES	883,083	1,030,390	642,754	922,590	920,761
	EXCESS REVENUES OVER EXPENDITURES	162,270	(191,427)	139,954	(60,414)	(30,124)
	ENDING FUND BALANCE	431,619	191,313	405,798	205,430	175,306

TOWNSHIP OF LOWER MAKEFIELD 2011 Annual Operating Budget PARK AND RECREATION FEE IN LIEU REVENUES
--

FUND NO. 06

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	89,703	55,917	59,062	59,062	37,302
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000-Interest Earnings	171	175	17	20	50
387	CONTRIBUTIONS 061 - North	19,188	0	3,220	3,220	0
	TOTAL REVENUES	19,359	175	3,237	3,240	50
	TOTAL FUNDS AVAILABLE	109,062	56,092	62,299	62,302	37,352

TOWNSHIP OF LOWER MAKEFIELD 2011 Annual Operating Budget PARK AND RECREATION FEE IN LIEU FUND - EXPENDITURES

FUND NO. 06

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
492	INTERFUND OPERATING TRANSFERS OUT					
	005 - Parks and Recreation	50,000	25,000	25,000	25,000	25,000
	DEPARTMENT TOTALS	50,000	25,000	25,000	25,000	25,000
	TOTAL EXPENDITURES	50,000	25,000	25,000	25,000	25,000
	EXCESS REVENUES OVER EXPENDITURES	(30,641)	(24,825)	(21,763)	(21,760)	(24,950)
	ENDING FUND BALANCE	59,062	31,092	37,299	37,302	12,352

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

FUND NO. 08

SEWER FUND REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
289	1/1 CASH BALANCE***	1,285,454	1,079,713	983,165	983,165	529,363
	Principal Payment -Spring & Hillside		5,220		2,990	3,140
	ADJUSTED CASH BALANCE	1,285,454	1,084,933	983,165	986,155	532,503
	REVENUES:					
	INTEREST EARNINGS					
341	000-Interest Earnings	7,644	12,500	191	191	1,000
	005-Interest-Spring & Hillside	0	0	0	20	25
	DEPARTMENT TOTALS	7,644	12,500	191	211	1,025
364	SEWERAGE CHARGES					
	110-Connection Fees From Sewer Authority	19,640	23,570	5,892	15,720	75,000
	120-Residential Use Charges	3,679,308	3,916,260	2,897,996	3,750,000	4,312,500
	121-Commercial Use Charges	704,823	814,787	529,028	705,000	810,750
	122-Penalties	77,152	50,000	60,209	71,370	65,000
	123-Certification Fees	7,320	10,000	6,215	8,000	10,000
	124-Heacock Reimbursement	4,000	2,000	2,000	2,000	2,000
	DEPARTMENT TOTALS	4,492,243	4,816,617	3,501,340	4,552,090	5,275,250
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenues	799	2,520	347	2,350	1,520
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	12,337	0	3,790	10,000	2,000
	002-Workmens Compensation	14,699	0	19,082	15,000	6,000
	DEPARTMENT TOTALS	27,036	0	22,872	25,000	8,000
	TOTAL REVENUES	4,527,722	4,831,637	3,524,750	4,579,651	5,285,795
	TOTAL FUNDS AVAILABLE	5,813,176	5,916,570	4,507,915	5,565,806	5,818,298

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

FUND NO. 08

SEWER FUND EXPENSES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
429	OPERATING EXPENSES					
	100-Personal Services	302,002	246,175	192,862	266,362	269,000
	150-Benefits	5,992	10,960	13,963	14,000	12,070
	153-Deferred Comp. Match	2,500	4,300	2,546	3,050	3,200
	156-Hospitalization	83,998	106,500	59,632	82,000	80,001
	160-FICA	23,375	20,500	16,914	19,860	20,550
	210-Office/Administration	15,572	16,950	13,619	15,800	16,000
	227-Fuels and Chemicals	5,544	7,400	4,678	6,000	6,000
	232-Diesel & Gasoline Fuel	7,157	10,000	8,557	9,000	9,000
	251-Vehicle Parts & Supplies	2,770	5,600	2,398	3,100	2,900
	260-Minor Equipment	2,491	3,400	1,877	2,500	2,800
	300-Contracted Services	26,383	40,000	22,626	27,320	27,500
	307-Water Consumption Data	6,705	6,720	4,859	6,600	6,700
	311-Audit Fees	3,900	2,500	2,500	2,500	2,700
	313-Engineering Fees	45,004	50,000	17,488	30,000	30,000
	314-Legal Fees	5,105	15,000	3,245	4,600	5,500
	318-Transmission Fees	2,778,069	2,810,000	2,178,422	2,822,000	3,040,000
	321-Telephone	6,551	7,000	5,216	7,000	7,000
	352-Casualty Insurance	49,171	42,165	31,624	42,200	42,200
	354-Worker's Compensation Insurance	15,716	18,190	14,937	19,900	21,000
	361-Electricity	90,416	100,000	78,778	100,000	112,000
	364-Water & Sewer	2,265	2,700	1,861	2,500	2,500
	375-R&M-Meters/General	2,364	5,500	5,086	5,300	2,900
	376-R&M-Manholes/Mains	73,480	150,000	29,824	55,000	65,000
	377-R&M-Pump Stations	39,112	28,000	16,888	24,000	26,000
	378-R&M-Joint Use Y.B.	100,010	62,000	568	61,000	60,000
	379-R&M-Computers	1,460	2,500	1,530	1,700	1,700
	480-Miscellaneous	2,645	4,500	5,160	5,900	2,800
	490-Sewer Auth. Admin & Capital Funds	608	4,000	2,761	3,100	3,300
	600-Capital Construction	187,722	146,000	0	0	0
	700-Capital Purchases	0	150,000	55,870	55,870	49,900
	800-Depreciation Expense	9,266	0	0	0	0
	DEPARTMENT TOTALS	3,897,353	4,078,560	2,796,289	3,698,162	3,930,221
471	DEBT PRINCIPAL					
	003-Principal - GOB 2006	231,375	240,630	240,630	240,630	245,255
	DEPARTMENT TOTALS	231,375	240,630	240,630	240,630	245,255
472	DEBT INTEREST					
	002-Amorization Expense	7,470	8,480	0	8,480	8,480
	003-GOB 2006	347,269	338,652	339,171	339,171	330,110
	DEPARTMENT TOTALS	354,739	347,132	339,171	347,651	338,590
480	INVESTMENTS					
	120-Investment in Authority	0	0	0	0	0
	TOTAL EXPENDITURES	4,483,467	4,666,322	3,376,090	4,286,443	4,514,066
	(THIS PAGE)					

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

FUND NO. 08

SEWER FUND EXPENSES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
492	TRANSFERS					
	001-General Fund	249,996	250,000	187,497	250,000	250,000
	DEPARTMENT TOTALS	249,996	250,000	187,497	250,000	250,000
499	CAPITAL RESERVE	0	500,000	500,000	500,000	500,000
	TOTAL EXPENSES	4,733,463	5,416,322	4,063,587	5,036,443	5,264,066
	NET INCOME (LOSS)	(205,741)	(584,685)	(538,837)	(456,792)	21,729
	12/31 CASH BALANCE***	1,079,713	500,248	444,328	529,363	554,232

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

FUND NO. 09

COMMUNITY POOL REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
289	1/1 CASH BALANCE**	404,643	422,821	299,096	299,096	254,377
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000 - Interest Earnings	3,885	4,000	172	1,200	1,500
367	COMMUNITY POOL					
	100 - Membership Fees	644,510	675,390	647,525	647,525	649,790
	200 - Miscellaneous Sales	73,604	75,900	91,364	94,634	96,800
	DEPARTMENT TOTALS	718,114	751,290	738,889	742,159	746,590
370	SWIM TEAM					
	009 - Swim Team Revenues	25,264	30,000	36,035	36,035	36,000
	010 - Sponsorship Revenues	0	5,000	0	0	0
	DEPARTMENT TOTALS	25,264	35,000	36,035	36,035	36,000
380	MISCELLANEOUS REVENUES					
	000 - Miscellaneous Revenues	2,725	0	3,400	3,400	130
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	3,441	0	3,804	3,804	0
	002 - Workmens Compensation	6,216	0	7,086	7,086	2,486
		9,657	0	10,890	10,890	2,486
	TOTAL REVENUES	759,645	790,290	789,386	793,684	786,706
	TOTAL FUNDS AVAILABLE	1,164,288	1,213,111	1,088,482	1,092,780	1,041,083

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

FUND NO. 09

COMMUNITY POOL EXPENSES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
452	COMMUNITY POOL					
	100 - Personal Services	376,403	319,715	296,589	315,800	318,900
	150 - Benefits	0	1,000	1,719	2,400	3,000
	153 - Deferred Comp match	420	600	130	130	500
	156 - Hospitalization	15,112	17,500	19,833	53,170	56,370
	161 - FICA Employer's Share	25,725	25,500	19,779	20,000	20,000
	210 - Office/Administration	10,962	28,725	5,616	14,865	18,250
	222 - Chemicals	38,029	37,500	41,316	41,500	39,000
	249 - Other Exp. @ Pool	15,279	22,400	13,922	17,223	19,700
	260 - Minor Equipment	38,610	54,700	0	24,236	44,200
	300 - Contracted Services	1,450	5,100	1,031	2,700	3,400
	310 - Administrative Fees	0	4,900	0	4,200	4,700
	318 - Professional Services	0	2,000	0	2,000	2,000
	321 - Telephone	0	200	0	200	200
	352 - Casualty Insurance	11,573	14,000	8,295	12,500	12,500
	354 - Workers' Comp. Insurance	14,424	12,500	22,380	22,380	21,000
	360 - Utilities	67,941	83,900	64,548	79,485	77,860
	373 - Maint/Repairs/Facility	39,690	108,000	51,249	105,814	70,000
	376 - Maintenance/Grounds	6,506	13,500	1,247	4,596	8,400
	500 - Swim Team Expenses	0	5,000	4,100	4,100	5,000
	501 - Swim Team Expense	0	0	139	139	0
	600 - Capital Construction	(26,184)	25,000	2,965	6,965	20,000
	700 - Capital Purchases	0	15,000	4,000	4,000	10,000
	800 - Depreciation Expense	62,459	0	0	0	0
	DEPARTMENT TOTALS	698,399	796,740	558,858	738,403	754,980
492	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	99,996	100,000	74,997	100,000	100,000
	TRANSFERS TOTAL	99,996	100,000	74,997	100,000	100,000
	TOTAL EXPENSES	798,395	896,740	633,855	838,403	854,980
	NET INCOME (LOSS)	(38,750)	(106,450)	155,531	(44,719)	(68,274)
	12/31 CASH BALANCE	365,893	316,371	454,627	254,377	186,103

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

**BASIN MAINTENANCE
FUND - REVENUES**

FUND NO. 10

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	234,889	119,039	91,427	91,427	1,826
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000 - Interest Earnings	768	800	19	19	25
387	CONTRIBUTIONS					
	200 - Basin Assessment	0	0	0	0	0
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	793	0	782	800	0
	002-Workmens Compensation	1,324	0	1,590	1,600	0
	DEPARTMENT TOTALS	2,117	0	2,372	2,400	0
	TOTAL REVENUES	2,885	800	2,391	2,419	25
	TOTAL FUNDS AVAILABLE	237,774	119,839	93,818	93,846	1,851

TOWNSHIP OF LOWER MAKEFIELD 2011 Annual Operating Budget BASIN MAINTENANCE FUND - EXPENDITURES

FUND NO. 10

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
428	DETENTION BASIN MAINTENANCE					
	100-Personal Services	81,991	58,280	37,378	51,000	47,000
	161-FICA	6,272	4,458	2,067	3,900	3,590
	200-Parts & Supplies	7,175	15,000	5,232	6,500	7,000
	260-Minor Equipment	480	1,500	0	0	750
	305-Outside Labor	31,039	23,500	13,084	16,000	23,500
	352-Casualty Insurance	2,741	2,618	1,964	2,000	1,540
	354-Workers' Comp. Insurance	2,729	2,291	4,476	4,500	3,850
	700-Capital Purchases	0	12,000	0	0	0
	DEPARTMENT TOTALS	132,427	119,647	64,201	83,900	87,230
492	INTERFUND OPERATING TRANSFERS					
	001-General Fund	13,920	14,050	8,120	8,120	0
	TOTAL EXPENDITURES	146,347	133,697	72,321	92,020	87,230
	EXCESS REVENUES OVER EXPENDITURES	(143,462)	(132,897)	(69,930)	(89,601)	(87,205)
	ENDING CASH BALANCE	91,427	(13,858)	21,497	1,826	(85,379)

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

FUND NO. 11

TRAFFIC IMPACT FUND REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	845,974	487,980	491,439	491,439	466,741
341	INTEREST EARNINGS 000 - Interest Earnings	2,433	2,560	146	150	400
387	CONTRIBUTIONS 519 - Dev. Contr. Service Area 2	8,073	7,500	1,752	1,752	7,500
	TOTAL REVENUES	10,506	10,060	1,898	1,902	7,900
	TOTAL FUNDS AVAILABLE	856,480	498,040	493,337	493,341	474,641

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

FUND NO. 11

TRAFFIC IMPACT FUND EXPENDITURES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
439	HIGHWAY CONSTRUCTION					
	619 - Service Area #2 Construction	98,541	25,000	26,564	26,600	25,000
	DEPARTMENT TOTALS	98,541	25,000	26,564	26,600	25,000
492	TRAFFIC IMPACT					
	001 - Trans to General Fund	106,500	0	0	0	0
	019 - Trans to Street Project	160,000	0	0	0	0
	DEPARTMENT TOTALS	266,500	0	0	0	0
	TOTAL EXPENDITURES	365,041	25,000	26,564	26,600	25,000
	EXCESS REVENUES OVER EXPENDITURES	(354,535)	(14,940)	(24,666)	(24,698)	(17,100)
	ENDING FUND BALANCE	491,439	473,040	466,773	466,741	449,641

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget
CAPITAL PROJECT
SEWER

FUND NO. 18

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	0	0	0	0	331,982
341	INTEREST EARNINGS 000 - Interest Earnings	0	0	2,812	2,812	1,000
392	INTERFUND TRANSFERS 008-Transfer from Sewer	0	500,000	0	500,000	500,000
	TOTAL REVENUES	0	500,000	2,812	502,812	501,000
	TOTAL FUNDS AVAILABLE	0	500,000	2,812	502,812	832,982

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

CAPITAL PROJECTS
SEWER

FUND NO. 18

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
429	MISCELLANEOUS EXPENDITURES					
	600 - Capital Projects	0	0	0	170,830	590,000
	700 - Capital Purchases	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	170,830	590,000
	TOTAL EXPENDITURES	0	0	0	170,830	590,000
	EXCESS REVENUES OVER EXPENDITURES	0	500,000	2,812	331,982	(89,000)
	ENDING FUND BALANCE	0	500,000	2,812	331,982	242,982

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

FUND NO. 19

STREET PROJECTS FUND REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	575,750	675,050	503,592	503,592	466,445
341	INTEREST EARNINGS 000 - Interest Earnings	1,988	2,110	159	160	400
351	FEDERAL GRANTS 029 - FEMA-Disaster Relief	333,807	0	32,887	55,845	0
387	CONTRIBUTIONS 191 - Offsite Traffic Improvements	0	0	17,500	17,500	0
392	INTERFUND TRANSFERS 011-Transfer from Traffic Impact	160,000	0	0	0	0
	TOTAL REVENUES	335,795	2,110	50,546	73,505	400
	TOTAL FUNDS AVAILABLE	911,545	677,160	554,138	577,097	466,845

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

FUND NO. 19

STREET PROJECTS FUND EXPENDITURES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
492	INTERFUND TRANSFERS OUT					
	002-Street Lights	12,000	0	0	0	0
	020-Debt Service	30,009	30,009	30,009	30,009	30,009
	DEPARTMENT TOTAL	42,009	30,009	30,009	30,009	30,009
600	CAPITAL CONSTRUCTION					
	657-Storm Water Management Projects	2,446	75,000	12,517	21,000	55,000
	715-PEMA Flood Assistance Grant	333,807	0	57,927	57,927	0
	725-Brock Creek Project	5,152	0	0	0	0
	738-Lindenhurst Rd. - Traffic Calming-Phase I	300	0	0	0	0
	742-Lindenhurst Rd.-Traffic Calming-Phase II	0	0	1,716	1,716	0
	DEPARTMENT TOTAL	341,705	75,000	72,160	80,643	55,000
601	EDGEWOOD ROAD TURNBACK					
	002-Other Improvements	24,239	0	0	0	0
	TOTAL EXPENDITURES	407,953	105,009	102,169	110,652	85,009
	EXCESS REVENUES OVER EXPENDITURES	(72,158)	(102,899)	(51,623)	(37,147)	(84,609)
	ENDING FUND BALANCE	503,592	572,151	451,969	466,445	381,836

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

FUND NO. 20

DEBT SERVICE FUND REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	66,130	(92,501)	(41,402)	(41,402)	200,909
	PREPAID EXPENSES	0	0	0	0	
	ACCOUNTS RECEIVABLE	0	0	0	0	
	CASH	66,130	(92,501)	(41,402)	(41,402)	200,909
		66,130	(92,501)	(41,402)	(41,402)	200,909
301	REAL ESTATE TAXES	2.65 Mills				
	100 - Current	1,338,272	1,320,220	1,318,964	1,320,220	995,000
	200 - Delinquent	17,037	9,070	12,608	12,608	6,530
	600 - Interim	5,786	2,610	952	1,000	580
	601 - Interim - Delinquent	230	25	577	600	112
	DEPARTMENT TOTALS	1,361,325	1,331,925	1,333,101	1,334,428	1,002,222
341	INTEREST EARNINGS					
	000 - Interest Earnings	1,109	1,255	152	152	1,255
	DEPARTMENT TOTALS	1,109	1,255	152	152	1,255
392	INTERFUND OPERATING TRANSFERS					
	003 - Fire Protection Fund	29,530	36,936	36,936	36,936	38,044
	005 - Park & Recreation	173,757	173,757	92,471	173,757	173,757
	019 - Street Projects	30,009	30,009	30,009	30,009	30,009
	DEPARTMENT TOTALS	233,296	240,702	159,416	240,702	241,810
	TOTAL REVENUES	1,595,730	1,573,882	1,492,669	1,575,282	1,245,287
	TOTAL FUNDS AVAILABLE	1,661,860	1,481,381	1,451,267	1,533,880	1,446,196

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

FUND NO. 20

DEBT SERVICE FUND EXPENDITURES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
471	DEBT PRINCIPAL					
	000 - Principal	395,000	700,000	0	700,000	550,000
	001 - Principal - Rescue Squad	40,580	42,654	30,751	42,654	44,536
	002 - Principal - DVRFA Loan #1	600,000	22,000	0	0	0
	004 - Principal - PEMA	9,193	9,378	7,016	9,378	9,567
	005 - Principal - D.V.R.F.A. 2004	92,000	96,000	96,000	96,000	100,000
	DEPARTMENT TOTAL	1,136,773	870,032	133,767	848,032	704,103
472	DEBT INTEREST					
	000 - Interest	235,680	229,328	156,267	200,926	132,000
	001 - Interest - Rescue Squad	10,007	7,933	7,189	7,933	6,051
	002 -Interest - D.V.R.F.A. #1	27,505	0	0	0	0
	003 -Interest - D.V.R.F.A. #2	256,684	268,128	40,733	229,328	200,183
	004 -Interest - PEMA	1,949	1,764	1,340	1,764	1,575
	005 - Interest - D.V.R.F.A. 2004	34,664	98,288	16,777	38,288	94,631
	DEPARTMENT TOTAL	566,489	605,441	222,306	478,239	434,440
475	FISCAL AGENT'S FEES					
	000 - Trustee Fees	0	1,730	6,700	6,700	1,730
	TOTAL EXPENDITURES	1,703,262	1,477,203	362,773	1,332,971	1,140,273
	EXCESS REVENUES OVER EXPENDITURES	(107,532)	96,679	1,129,896	242,311	105,014
	ENDING FUND BALANCE	(41,402)	4,178	1,088,494	200,909	305,923

TOWNSHIP OF LOWER MAKEFIELD

2011 Annual Operating Budget

CAPITAL RESERVE FUND

EXPENDITURES

FUND NO. 30

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
460	PROJECTS					
	715-Memorial Park-Engineering & Phase I	58,906	0	5,702	5,702	0
	721-Macclesfield Lighting - Fields H & F	0	3,000	0	0	0
	723-LED Lighting Project	0	0	0	150,000	150,000
	DEPARTMENT TOTALS	58,906	3,000	5,702	155,702	150,000
480	MISC. EXPENDITURES					
	600-Capital Projects	159,637	90,000	117,400	117,400	80,000
	700-Capital Purchases-Gen Fund	200,954	80,000	78,231	78,875	145,000
	701-Televising Township Meetings	2,625	0	0	0	0
	DEPARTMENT TOTALS	363,216	170,000	195,631	196,275	225,000
492	INTERFUND TRANSFERS					
	001-Transfer to General Fund	0	0	0	335,000	0
	020-Transfer to Debt Service	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	335,000	0
	TOTAL EXPENDITURES	422,122	173,000	201,333	686,977	375,000
	EXCESS REVENUES OVER EXPENDITURES	(384,380)	(143,600)	(50,996)	(536,627)	(224,000)
	ENDING CASH BALANCE	1,163,396	994,959	1,112,400	626,769	402,769

**TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget**

FUND NO. 35

LIQUID FUELS FUND REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1/ FUND BALANCE	166,101	11,672	47,239	47,239	1,680
	REVENUES:					
341	INTEREST EARNINGS	530	550	62	62	300
355	STATE SHARED REVENUES					
	050-Liquid Fuels Entitlement	718,470	691,271	691,806	691,806	691,400
	051-Act 32 Entitlement	17,240	17,240	17,240	17,240	17,240
	DEPARTMENT TOTALS	735,710	708,511	709,046	709,046	708,640
	TOTAL REVENUES	736,240	709,061	709,108	709,108	708,940
	TOTAL FUNDS AVAILABLE	902,341	720,733	756,347	756,347	710,620

TOWNSHIP OF LOWER MAKEFIELD
2011 Annual Operating Budget

FUND NO. 35

LIQUID FUELS FUND EXPENDITURES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
438	HIGHWAY MAINTENANCE					
	100 - Personal Services	187,413	150,000	139,933	150,000	150,000
	161 - FICA Employer's Share	14,337	11,991	10,705	11,480	11,480
	200 - Parts & Supplies	3,958	17,000	7,657	9,740	10,321
	260 - Minor Equipment	0	12,100	3,714	6,000	7,500
	305 - Outside Labor	87,858	60,000	129,254	129,254	67,500
	313 - Engineering Fees	24,349	35,000	27,063	34,500	25,000
	DEPARTMENT TOTALS	317,915	286,091	318,326	340,974	271,801
439	HIGHWAY/ROAD/STREET CONSTRUCTION					
	245 - Materials	130,372	70,000	68,693	68,693	82,250
	374 - Repairs and Maintenance	261,975	290,000	0	260,000	255,000
	700 - Capital Purchases	144,840	70,000	84,419	85,000	85,000
	DEPARTMENT TOTALS	537,187	430,000	153,112	413,693	422,250
	TOTAL EXPENDITURES	855,102	716,091	471,438	754,667	694,051
	EXCESS REVENUES OVER EXPENDITURES	(118,862)	(7,030)	237,670	(45,559)	14,889
	ENDING FUND BALANCE	47,239	4,642	284,909	1,680	16,569

LOWER MAKEFIELD TOWNSHIP
2011 Annual Operating Budget

FUND NO. 40

MEMORIAL FUND REVENUES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	<u>I/I FUND BALANCE</u>	362,840	277,659	247,866	247,866	134,994
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000-Interest Earnings	2,927	2,000	76	76	0
354	DCED GRANT 001-DCED Grant	5,000	0	0	0	0
380	MISCELLANEOUS REVENUE 000-Miscellaneous Revenue	(90)	0	0	0	0
387	CONTRIBUTIONS--PRIVATE SOURCES 000-Contributions--private sources	84,958	90,000	41,682	41,682	0
	TOTAL REVENUES	92,795	92,000	41,758	41,758	0
	TOTAL FUNDS AVAILABLE	455,635	369,659	289,624	289,624	134,994

LOWER MAKEFIELD TOWNSHIP
2011 Annual Operating Budget

FUND NO. 40

MEMORIAL FUND EXPENDITURES

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
459	MEMORIAL CONSTRUCTION FUND					
	100-Personal Services	0	1,500	0	0	0
	200-Parts & Supplies	207	300	0	0	0
	210-Office/Administration	520	1,000	106	340	0
	300-Contracted Services	32,637	27,000	10,684	23,000	27,000
	313- Architect & Engineering	10,260	1,500	562	840	1,000
	340- Advertising and Printing	9,741	2,000	11,675	12,000	0
	366-Utilities - Water	5,978	13,000	8,610	9,890	13,000
	374-Repairs and Maintenance	3,880	10,000	21,163	22,000	10,000
	480-Miscellaneous Expense	1,437	3,500	100	3,500	3,500
	481- 9-11 Events	25,521	28,000	24,541	27,300	30,000
	600- Capital Construction Lighting	107,775	0	0	50,000	0
	767- Utilities - PECO	9,813	11,500	4,156	5,760	10,780
	DEPARTMENT TOTAL	207,769	99,300	81,597	154,630	95,280
	TOTAL EXPENDITURES	207,769	99,300	81,597	154,630	95,280
	EXCESS REVENUES OVER EXPENDITURES	(114,974)	(7,300)	(39,839)	(112,872)	(95,280)
	ENDING FUND BALANCE	247,866	270,359	208,027	134,994	39,714

TOWNSHIP OF LOWER MAKEFIELD

2011 Annual Operating Budget

AMBULANCE/RESCUE SQUAD

FUND REVENUES

FUND NO. 50

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
279	1/1 FUND BALANCE	23,709	23,715	26,467	26,467	25,310
	<u>REVENUES:</u>					
301	<u>REAL ESTATE TAXES</u>	.25 Mills			.25 Mills	
	100-Current	126,252	124,650	124,431	124,650	124,650
	200-Delinquent	1,590	500	1,189	1,200	500
	600-Interim-Current	416	100	68	70	50
	601-Interim-Delinquent	21	0	54	55	0
	DEPARTMENT TOTALS	128,279	125,250	125,742	125,975	125,200
341	INTEREST EARNINGS					
	000-Interest Earnings	138	130	12	12	200
	TOTAL REVENUES	128,417	125,380	125,754	125,987	125,400
	TOTAL FUNDS AVAILABLE	152,126	149,095	152,221	152,454	150,710

TOWNSHIP OF LOWER MAKEFIELD

2011 Annual Operating Budget

AMBULANCE/RESCUE SQUAD

FUND EXPENDITURES

FUND NO. 50

DEPT.	ACCOUNT	2009 ACTUAL	2010 BUDGET	9/30/2010 ACTUAL	2010 PROJECTED	2011 BUDGET
412	AMBULANCE/RESCUE					
	480-Miscellaneous Expenses	1,009	0	2,494	2,494	1,000
	500-Contributions	124,650	124,650	124,650	124,650	124,650
	TOTAL EXPENDITURES	125,659	124,650	127,144	127,144	125,650
	EXCESS REVENUES OVER EXPENDITURES	2,758	730	(1,390)	(1,157)	(250)
	ENDING FUND BALANCE	26,467	24,445	25,077	25,310	25,060