



Township of Lower Makefield

DATE: November 8, 2017
TO: Board of Supervisors
FROM: Terry Fedorchak, Township Manager
RE: 2018 SEWER FUND
BUDGET SUMMARY

2018 OPERATING BUDGET.

As we discussed during 2017 Budget deliberations, 2018 will require a sewer rate increase. This increase is being driven primarily by the additional debt service payments required resulting from the 2016 Bond Issue. These Bond Issue proceeds will be applied towards various sewer capital improvement projects slated over the next few years.

In addition, we expect to see increases in transmission fee expenses, particularly from the Morrisville Municipal Authority. Early in 2017 MMA increased their operating bill to LMT by 31.25%. We questioned the reasons for that increase to John Warena, Executive Director. In response, he revised our 2017 operating bill to reflect a 12.5 % increase or an annual increase of \$200,000. The attached report details what LMT paid to the MMA between 2014 – 2016 for both operating and capital expenses. At the time of this budget report LMT has not received either MMA's 2018 operating or capital budgets.

It should be noted that 65% of our Sewer operating budget is Transmission Fee charges. These are the fees that the Morrisville Municipal Authority, Bucks County Water and Sewer Authority and Falls Authority charge us for our wastewater travelling through their systems.

Another 15% of our Sewer operating expenses, or nearly \$1,100,000 is devoted to retiring debt.

So, **80%** of our Sewer operating budget expenses are fixed costs, over which we have virtually no control.

The 2018 Sewer Operating budget as presented will require a 25% rate increase to match revenues and expenses. I propose we increase our sewer rental rate **14.5%** for 2018 with the understanding an additional rate increase will be necessary in 2019.

2018 CAPITAL BUDGET.

The Sewer Capital Budget relies solely on the 2016 Bond Fund proceeds to finance the various capital projects detailed therein. We have already spent \$4.0 million on MMA capital projects and are uncertain as to what we should expect in 2018 and beyond.

SUMMARY.

The Bucks County Water and Sewer Authority is also facing significant capital concerns. BCW&SA will be required to participate in financing the City of Philadelphia's corrective action plan to reduce the City's significant wet weather events when the flows exceed the capacity of their treatment plants. The City, at the direction of PA DEP and EPA, is undertaking a large 20 to 30-year project to reduce the amount of storm water entering the system.

The City of Philadelphia has determined that the users of the Neshaminy Interceptor must contribute to reducing about 5% of the total load on the system. BCW&SA has estimated the cost to all the Neshaminy Interceptor users to be around \$245,000,000 over the next twenty years. This could result in annual increases to LMT transmission fees to BCW&SA in the neighborhood of 6.5% to 9.0% per year.

Future capital project requirements will continue to severely stress the Sewer operating and capital budgets.

Expenses paid by LMT to MMA

2014	Total LMT Flows	973,002,375		
	Operations	\$ 1,700,966.00	Operational Rate per 1000 Gallons =	\$ 1.748
	Capital	\$ 1,277,278.42	Capital Rate per 1000 Gallons =	\$ 1.313
	Total Expenses	\$ 2,978,244.42		
	Expenses per 1000 Gallons =	\$ 3.06		
2015	Total LMT Flows	793,634,773		
	Operations	\$ 1,790,277.00	Operational Rate per 1000 Gallons =	\$ 2.256
	Capital	\$ 993,466.22	Capital Rate per 1000 Gallons =	\$ 1.252
	Total Expenses	\$ 2,783,743.22		
	Expenses per 1000 Gallons =	\$ 3.51		
2016	Total LMT Flows	731,576,686		
	Operations	\$ 1,776,605.45	Operational Rate per 1000 Gallons =	\$ 2.428
	Capital	\$ 1,684,794.32	Capital Rate per 1000 Gallons =	\$ 2.303
	Total Expenses	\$ 3,461,399.77		
	Expenses per 1000 Gallons =	\$ 4.73		

**TOWNSHIP OF LOWER MAKEFIELD
2018 ANNUAL OPERATING BUDGET
SEWER FUND
REVENUES**

FUND NO. 08

DEPT.	ACCOUNT	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
289	I/1 CASH BALANCE***	1,420,000	461,577	461,577	461,577	(152,981)
341	INTEREST EARNINGS 000-Interest Earnings	4,379	4,000	2,567	4,000	4,000
364	SEWERAGE CHARGES 110-Connection Fees From 120-Residential Use Charges 121-Commercial Use Charges 122-Penalties 123-Certification Fees 124-Heacock Reimbursement 130-Sewer Use Charges	96,472 1,142,983 220,520 67,228 10,760 0 4,406,885	75,000 0 0 115,000 9,000 0 5,800,000	104,092 (504) 0 0 1,380 0 2,848,027	100,000 0 0 0 2,500 0 5,800,000	80,000 0 0 0 9,000 0 6,641,000
	DEPARTMENT TOTALS	5,944,847	5,999,000	2,952,995	5,902,500	6,730,000
392	INTERFUND TRANSFER IN 018-From Capital Projects - Sewer	1,139,176	0	0	0	0
395	REBATE FROM PRIOR YEAR 001-Casualty Insurance 002-Workmens Compensation	17,316 3,319	16,000 3,000	15,654 718	17,318 3,000	17,000 3,000
	DEPARTMENT TOTALS	20,635	19,000	16,372	20,318	20,000
	TOTAL REVENUES	7,109,037	6,022,000	2,971,934	5,926,818	6,754,000
	TOTAL FUNDS AVAILABLE	8,529,037	6,483,577	3,433,511	6,388,395	6,601,019

**TOWNSHIP OF LOWER MAKEFIELD
2018 ANNUAL OPERATING BUDGET
SEWER FUND
EXPENDITURES**

FUND NO. 08

DEPT.	ACCOUNT	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
429	OPERATING EXPENSES					
	100-Personal Services	249,635	250,000	186,620	279,732	288,124
	150-Benefits	13,052	12,000	6,968	12,000	12,000
	153-Deferred Comp. Match	3,000	5,000	3,831	3,831	4,000
	156-Hospitalization	98,045	100,000	83,918	100,000	100,000
	160-FICA	19,931	26,000	15,050	25,000	26,000
	210-Office/Administration	6,737	8,000	1,206	4,000	8,000
	227-Fuels and Chemicals	0	5,000	0	5,000	5,000
	232-Diesel & Gasoline Fuel	8,104	12,500	6,564	9,000	10,000
	251-Vehicle Parts & Supplies	1,493	5,000	705	5,000	5,000
	260-Minor Equipment	2,865	4,000	800	4,000	4,000
	300-Contracted Services	108,281	98,000	34,348	98,000	104,000
	307-Water Consumption Data	7,405	7,800	4,806	7,800	7,800
	311-Audit Fees	23,279	22,000	22,025	22,025	22,000
	313-Engineering Fees	75,320	50,000	76,233	100,000	100,000
	314-Legal Fees	16,779	20,000	4,343	15,000	30,000
	318-Transmission Fees	4,537,704	4,350,000	3,002,969	4,420,000	4,641,000
	321-Telephone	12,288	10,000	3,604	10,000	12,000
	352-Casualty Insurance	44,356	50,000	36,126	50,000	50,000
	354-Worker's Compensation Insurance	18,964	19,000	14,639	19,000	19,000
	361-Electricity	81,688	100,000	53,403	80,000	85,000
	364-Water & Sewer	3,220	3,500	2,381	3,600	3,600
	375-R&M-Meters/General	9,253	15,000	8,624	17,000	19,000
	376-R&M-Manholes/Mains	50,199	30,000	75,862	80,000	80,000
	377-R&M-Pump Stations	33,029	35,000	41,787	60,000	60,000
	378-R&M-Joint Use Y.B.	60,994	45,000	66,240	67,000	60,000
	379-R&M-Computers	8,469	2,500	1,620	2,500	3,500
	392-Software Maintenance	269	0	0	0	0
	480-Miscellaneous	0	3,000	890	2,000	3,000
	490-Sewer Auth. Admin & Capital Fun	200	3,100	200	3,100	3,100
	800-Depreciation Expense	1,146,366	0	0	0	0
	DEPARTMENT TOTALS	5,494,561	5,291,400	3,755,761	5,504,588	5,765,124
471	DEBT PRINCIPAL					
	003-Principal - GOB 2011/2016	0	0	0	0	340,000
	004-Principal 2016 (New Money)	0	346,500	346,500	346,500	308,000
	DEPARTMENT TOTALS	0	346,500	346,500	346,500	648,000
472	DEBT INTEREST					
	002-Amorization Expense	5,697	0	0	0	0
	003-GOB 2011/2016	239,799	173,093	173,093	173,093	208,550
	004-Interest 2016 (New Money)	104,662	201,194	201,195	201,195	240,594
	DEPARTMENT TOTALS	350,158	374,287	374,288	374,288	449,144
483	PENSION FUND EXPENDITURES					
	000-Unfunded Pension Expenses	23,019	0	0	0	0
	TOTAL EXPENDITURES (THIS PAGE)	5,867,738	6,012,187	4,476,548	6,225,376	6,862,268

**TOWNSHIP OF LOWER MAKEFIELD
2018 ANNUAL OPERATING BUDGET
SEWER FUND
EXPENDITURES**

FUND NO. 08

DEPT.	ACCOUNT	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
492	TRANSFERS					
	001-General Fund	250,000	250,000	208,330	250,000	250,000
	017-Bond Fund	8,606,813	0	0	0	0
	065-NonUniform Pension	52,535	66,000	0	66,000	66,000
	DEPARTMENT TOTALS	8,909,348	316,000	208,330	316,000	316,000
499	CAPITAL RESERVE	500,000	0	0	0	0
	TOTAL EXPENSES	15,277,086	6,328,187	4,684,878	6,541,376	7,178,268
	NET INCOME (LOSS)	(8,168,049)	(306,187)	(1,712,945)	(614,558)	(424,268)
	12/31 CASH BALANCE***	(6,748,049)	155,390	(1,251,368)	(152,981)	(577,249)

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: INTEREST EARNINGS
 TITLE OF ACCOUNT: INTEREST EARNINGS
 ACCOUNT NUMBER: 08341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1		4,379	4,000	2,567	4,000	4,000
TOTAL THIS PAGE		4,379	4,000	2,567	4,000	4,000
TOTAL THIS ACCOUNT		4,379	4,000	2,567	4,000	4,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: SEWERAGE CHARGES
TITLE OF ACCOUNT: CONNECTION FEES FROM SEWER AUTHORITY
ACCOUNT NUMBER: 08364-110

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	LATERAL CONNECTION FEES FROM SEWER AUTHORITY Forwarded to the Township by the Sewer Authority. Projected additional housing units plus commercial units Toll Brothers Development 50 Permits by 12/31/16 (30 to BCWSA)	96,472	75,000	104,092	100,000	80,000
TOTAL THIS PAGE		96,472	75,000	104,092	100,000	80,000
TOTAL THIS ACCOUNT		96,472	75,000	104,092	100,000	80,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: SEWERAGE CHARGES
TITLE OF ACCOUNT: RESIDENTIAL USAGE CHARGES
ACCOUNT NUMBER: 08364-120

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	RESIDENTIAL USAGE CHARGES	1,142,983	0	(504)	0	0
TOTAL THIS PAGE		1,142,983	0	(504)	0	0
TOTAL THIS ACCOUNT		1,142,983	0	(504)	0	0

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: SEWERAGE CHARGES
 TITLE OF ACCOUNT: COMMERCIAL USAGE CHARGES
 ACCOUNT NUMBER: 08364-121

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	COMMERCIAL USAGE CHARGES	220,520	0	0	0	0
TOTAL THIS PAGE		220,520	0	0	0	0
TOTAL THIS ACCOUNT		220,520	0	0	0	0

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: SEWERAGE CHARGES _____
 TITLE OF ACCOUNT: PENALTIES _____
 ACCOUNT NUMBER: 08364-122 _____

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	PENALTIES AND LATE FEES	67,228	115,000	0	0	0
TOTAL THIS PAGE		67,228	115,000	0	0	0
TOTAL THIS ACCOUNT		67,228	115,000	0	0	0

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: SEWERAGE CHARGES
TITLE OF ACCOUNT: CERTIFICATION FEES
ACCOUNT NUMBER: 08364-123

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	CERTIFICATION FEES The fee is \$20 each.	10,760	9,000	1,380	2,500	9,000
TOTAL THIS PAGE		10,760	9,000	1,380	2,500	9,000
TOTAL THIS ACCOUNT		10,760	9,000	1,380	2,500	9,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: SEWERAGE CHARGES
 TITLE OF ACCOUNT: HEACOCK UPGRADE FEES
 ACCOUNT NUMBER: 08364-124

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	BOXWOOD FARMS	0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: SEWERAGE CHARGES
TITLE OF ACCOUNT: SEWER USE CHARGES
ACCOUNT NUMBER: 08364-130

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	14.5% Increase Projected for 2018	4,406,885	5,800,000	2,848,027	5,800,000	6,641,000
TOTAL THIS PAGE		4,406,885	5,800,000	2,848,027	5,800,000	6,641,000
TOTAL THIS ACCOUNT		4,406,885	5,800,000	2,848,027	5,800,000	6,641,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: INTERFUND TRANSFERS IN
TITLE OF ACCOUNT: TRANSFER FROM CAPITAL PROJECTS - SEWER
ACCOUNT NUMBER: 08392-018

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	Transfer from Capital Projects - Sewer	1,139,176	0	0	0	0
TOTAL THIS PAGE		1,139,176	0	0	0	0
TOTAL THIS ACCOUNT		1,139,176	0	0	0	0

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: REBATES FROM PRIOR YEAR

TITLE OF ACCOUNT: CASULTY INSURANCE

ACCOUNT NUMBER: 08395-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	Dividend	17,316	16,000	15,654	17,318	17,000
TOTAL THIS PAGE		17,316	16,000	15,654	17,318	17,000
TOTAL THIS ACCOUNT		17,316	16,000	15,654	17,318	17,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: REBATES FROM PRIOR YEAR
TITLE OF ACCOUNT: WORKMENS COMPENSATION
ACCOUNT NUMBER: 08395-002

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	REBATE	3,319	3,000	718	3,000	3,000
TOTAL THIS PAGE		3,319	3,000	718	3,000	3,000
TOTAL THIS ACCOUNT		3,319	3,000	718	3,000	3,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 08429-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016	2017	2017	2017	2018
		ACTUAL	BUDGET	YTD - 10/02/17	PROJECTED	BUDGET
1	DEPARTMENT HEAD (40% Public Works Director Total)	249,635	250,000	186,620	279,732	288,124
2	SEWER MAINTENANCE CREW (2)					
3	PART-TIME MAINTENANCE (MECHANICS)					
4	OVERTIME					
5	RECORDER					
6	BILLING SUPERVISOR (Eliminated 2016)					
7	SEWER CLERKS					
TOTAL THIS PAGE		249,635	250,000	186,620	279,732	288,124
TOTAL THIS ACCOUNT		249,635	250,000	186,620	279,732	288,124

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: BENEFITS

ACCOUNT NUMBER: 08429-150

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	DISABILITY & LIFE INSURANCE	13,052	12,000	6,968	12,000	12,000
2	VISION BENEFITS Estimated use by employees according to contract stipend					
3	LONGEVITY PAY Based on contract					
4	UNIFORM RENTALS Weekly rental for 3 employees' shirts, pants & coats					
TOTAL THIS PAGE		13,052	12,000	6,968	12,000	12,000
TOTAL THIS ACCOUNT		13,052	12,000	6,968	12,000	12,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: DEFERRED COMP. MATCH
ACCOUNT NUMBER: 08429-153

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	7 EMPLOYEES	3,000	5,000	3,831	3,831	4,000
TOTAL THIS PAGE		3,000	5,000	3,831	3,831	4,000
TOTAL THIS ACCOUNT		3,000	5,000	3,831	3,831	4,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: HOSPITALIZATION

ACCOUNT NUMBER: 08429-156

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	HOSPITALIZATION INSURANCE	98,045	100,000	83,918	100,000	100,000
TOTAL THIS PAGE		98,045	100,000	83,918	100,000	100,000
TOTAL THIS ACCOUNT		98,045	100,000	83,918	100,000	100,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: FICA EMPLOYER'S SHARE
ACCOUNT NUMBER: 08429-160

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	FICA EMPLOYER'S SHARE	19,931	26,000	15,050	25,000	26,000
TOTAL THIS PAGE		19,931	26,000	15,050	25,000	26,000
TOTAL THIS ACCOUNT		19,931	26,000	15,050	25,000	26,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: OFFICE/ADMINISTRATION

ACCOUNT NUMBER: 08429-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	OFFICE SUPPLIES Items such as pencils, pens, paper clips, typewriter ribbon, sewer bills	6,737	8,000	1,206	4,000	8,000
2	POSTAGE Includes sewer bills plus additional postage for other letters.					
3	ADVERTISING & PRINTING Primarily for legal advertising throughout year for Sewer Auth. mtgs.					
4	COMPUTER SUPPLIES					
TOTAL THIS PAGE		6,737	8,000	1,206	4,000	8,000
TOTAL THIS ACCOUNT		6,737	8,000	1,206	4,000	8,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: FUELS & CHEMICALS
ACCOUNT NUMBER: 08429-227

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	LUBRICANTS & DIESEL FUEL Fuel for emergency generators	0	5,000	0	5,000	5,000
TOTAL THIS PAGE		0	5,000	0	5,000	5,000
TOTAL THIS ACCOUNT		0	5,000	0	5,000	5,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: DIESEL & GASOLINE FUEL
ACCOUNT NUMBER: 08429-232

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	FUEL - For Sewer Department vehicles. Gaged on pump numbers	8,104	12,500	6,564	9,000	10,000
TOTAL THIS PAGE		8,104	12,500	6,564	9,000	10,000
TOTAL THIS ACCOUNT		8,104	12,500	6,564	9,000	10,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: OPERATING EXPENSES
 TITLE OF ACCOUNT: VEHICLE PARTS & SUPPLIES
 ACCOUNT NUMBER: 08429-251

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	VEHICLE PARTS/TIRES	1,493	5,000	705	5,000	5,000
TOTAL THIS PAGE		1,493	5,000	705	5,000	5,000
TOTAL THIS ACCOUNT		1,493	5,000	705	5,000	5,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: MINOR EQUIPMENT

ACCOUNT NUMBER: 08429-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	SAFETY EQUIPMENT SYSTEM	2,865	4,000	800	4,000	4,000
2	SAFETY EQUIPMENT EMPLOYEES Gloves, boots, helmets, etc					
3	MINOR EQUIPMENT Lawn mowers aire movers etc.					
4	VERIZON WIRELESS PHONES					
TOTAL THIS PAGE		2,865	4,000	800	4,000	4,000
TOTAL THIS ACCOUNT		2,865	4,000	800	4,000	4,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 08429-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016	2017	2017	2017	2018
		ACTUAL	BUDGET	YTD - 10/02/17	PROJECTED	BUDGET
1	CONTRACT FOR FLUSH TRUCKS Emergencies Flushing for TV work & general cleaning	108,281	5,000	34,348	98,000	7,500
2	CONTRACTS FOR STATIONS / MAINS All preventative maintenance programs Autocon control cabinets by Controlex Service Corp @ 12 pump stations. Generator & transfer switch maintenance work by Atlantic Switch & Generator		6,000			6,000
3	CONTRACT FOR METER CALIBRATION Meters calibrated every 3 months		4,000			5,500
4	SYSTEM PROTECTION Contracted service with Holicong \$25/month/site = Monitoring \$25/month/site - 24 hr. self test \$150/site/maint visit x 2/yr.		12,000			12,000
5	BACK FLOW PREVENTER INSPECTIONS 22 @ \$100 per inspection		4,000			4,000
6	TREE REMOVAL COMPANY		5,000			7,000
7	BCWSA 2015 - Set Up Fee \$125,000 2016 - Annual Fee \$62,000		62,000			62,000
TOTAL THIS PAGE		108,281	98,000	34,348	98,000	104,000
TOTAL THIS ACCOUNT		108,281	98,000	34,348	98,000	104,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: WATER CONSUMPTION DATA

ACCOUNT NUMBER: 08429-307

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	WATER CONSUMPTION INFORMATION Payments to respective water suppliers for usage figures & adjustments to readings. S.0589 per reading per month	7,405	7,800	4,806	7,800	7,800
TOTAL THIS PAGE		7,405	7,800	4,806	7,800	7,800
TOTAL THIS ACCOUNT		7,405	7,800	4,806	7,800	7,800

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: AUDIT FEES

ACCOUNT NUMBER: 08429-311

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	AUDIT FEES	23,279	22,000	22,025	22,025	22,000
TOTAL THIS PAGE		23,279	22,000	22,025	22,025	22,000
TOTAL THIS ACCOUNT		23,279	22,000	22,025	22,025	22,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: ENGINEERING FEES

ACCOUNT NUMBER: 08429-313

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	ENGINEERING FEES Meeting Attendance, Map Preparation, Other Departmental Work, Layout & Design - Future Capital Work Heacock FM Design MMA Treatment Plant Stackhouse PS Oxford Valley & Stony Hill New Sewer Act 537 Planning	75,320	50,000	76,233	100,000	100,000
	TOTAL THIS PAGE	75,320	50,000	76,233	100,000	100,000
	TOTAL THIS ACCOUNT	75,320	50,000	76,233	100,000	100,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: LEGAL FEES

ACCOUNT NUMBER: 08429-314

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	LEGAL FEES Fees to attend meetings, discuss operations, litigations, and general requests for information, including in 2004: Discussions on sewerage Discussions on surveys BCWSA/Philadelphia sewer discussions Removal or filing of liens for sewer assessment payoffs Quarterly retainers Sewer rate discussions	16,779	20,000	4,343	15,000	30,000
TOTAL THIS PAGE		16,779	20,000	4,343	15,000	30,000
TOTAL THIS ACCOUNT		16,779	20,000	4,343	15,000	30,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: TRANSMISSION FEES

ACCOUNT NUMBER: 08429-318

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	MORRISVILLE FEES Annual Flows and Prior Year Debit or Credit 2017 = \$525k Per Quarter	4,537,704	1,700,000	3,002,969	1,977,000	4,641,000
2	TOWNSHIP OF FALLS AUTHORITY All Tributary Areas		1,000,000		999,000	
3	BUCKS COUNTY WATER & SEWER AUTHORITY		1,650,000		1,444,000	
TOTAL THIS PAGE		4,537,704	4,350,000	3,002,969	4,420,000	4,641,000
TOTAL THIS ACCOUNT		4,537,704	4,350,000	3,002,969	4,420,000	4,641,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: TELEPHONE
ACCOUNT NUMBER: 08429-321

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	TELEPHONE CHARGES Department share of phone charges in Twp complex, plus charges for regular lines at pump stations & alarm business lines at stations. Changing telephones in meter pits to cellular with additional meters being added	12,288	10,000	3,604	10,000	12,000
TOTAL THIS PAGE		12,288	10,000	3,604	10,000	12,000
TOTAL THIS ACCOUNT		12,288	10,000	3,604	10,000	12,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: CASUALTY INSURANCE
ACCOUNT NUMBER: 08429-352

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	CASUALTY INSURANCE	44,356	50,000	36,126	50,000	50,000
TOTAL THIS PAGE		44,356	50,000	36,126	50,000	50,000
TOTAL THIS ACCOUNT		44,356	50,000	36,126	50,000	50,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: OPERATING EXPENSES
 TITLE OF ACCOUNT: WORKER'S COMP. INSURANCE
 ACCOUNT NUMBER: 08429-354

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1		18,964	19,000	14,639	19,000	19,000
TOTAL THIS PAGE		18,964	19,000	14,639	19,000	19,000
TOTAL THIS ACCOUNT		18,964	19,000	14,639	19,000	19,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: ELECTRICITY
ACCOUNT NUMBER: 08429-361

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	ELECTRICAL USAGE All locations: TWP Building Sherwood Park Silver Lake Black Rock Stackhouse Maplevale Clearview Kimble's Field Yardley Estates Yardley Oaks Heacock Road Brookstone Mill Road Estates Township Building 7 Meter locations	81,688	100,000	53,403	80,000	85,000
TOTAL THIS PAGE		81,688	100,000	53,403	80,000	85,000
TOTAL THIS ACCOUNT		81,688	100,000	53,403	80,000	85,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: WATER & SEWER
ACCOUNT NUMBER: 08429-364

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	SEWER & WATER FEES Township complex expenses plus water charges for the pump stations	3,220	3,500	2,381	3,600	3,600
TOTAL THIS PAGE		3,220	3,500	2,381	3,600	3,600
TOTAL THIS ACCOUNT		3,220	3,500	2,381	3,600	3,600

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: REPAIRS & MAINTENANCE - METERS/GENERAL
ACCOUNT NUMBER: 08429-375

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	REPAIRS & MAINTENANCE FLOW METERS If meters need to be removed or other parts needed, outside of calibrations	9,253	15,000	8,624	17,000	19,000
TOTAL THIS PAGE		9,253	15,000	8,624	17,000	19,000
TOTAL THIS ACCOUNT		9,253	15,000	8,624	17,000	19,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: REPAIRS & MAINTENANCE - MANHOLES/MAINS

ACCOUNT NUMBER: 08429-376

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	REPAIRS & MAINTENANCE MANHOLES & MAINS Adjusting manholes for paving program year to year Excavating surface failures over mains or laterals Special needs televising POCS billing Repairs & Maintenance of Mains & Manholes 2017 - Heacock FM Breaks/Temp Repairs Hydrojet @ Richie Ln, Black Rock Rd, Stony Hill Rd, Melissa Circle, Derbyshire, Sherwood Dr, Brook Ln, E Ferry	50,199	30,000	75,862	80,000	80,000
	TOTAL THIS PAGE	50,199	30,000	75,862	80,000	80,000
	TOTAL THIS ACCOUNT	50,199	30,000	75,862	80,000	80,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: REPAIRS & MAINTENANCE - PUMP STATIONS

ACCOUNT NUMBER: 08429-377

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	<p>REPAIRS & MAINTENANCE TO PUMP STATIONS Regular & unforeseen maintenance parts & equipment to keep stations running. Items such as gears, bearings, belts, fans, packing, seals etc.</p> <p>2017 - Heacock PS - Impellers, emergency cleanup Sherwood PS - Replace Elec Utility Large pump rebuilds</p>	33,029	35,000	41,787	60,000	60,000
	TOTAL THIS PAGE	33,029	35,000	41,787	60,000	60,000
	TOTAL THIS ACCOUNT	33,029	35,000	41,787	60,000	60,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: REPAIRS & MAINTENANCE - JOINT USE Y.B.

ACCOUNT NUMBER: 08429-378

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	REPAIRS & MAINTENANCE TO JOINT USE FACILITIES With Yardley Borough Electricity for 2 meters Manpower costs to read meters Televising & engineering	60,994	45,000	66,240	67,000	60,000
TOTAL THIS PAGE		60,994	45,000	66,240	67,000	60,000
TOTAL THIS ACCOUNT		60,994	45,000	66,240	67,000	60,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: REPAIRS & MAINTENANCE - COMPUTERS
ACCOUNT NUMBER: 08429-379

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	REPAIRS & MAINTENANCE TO COMPUTER SYSTEM Department share of overall hardware & software maintenance plus own specifics	8,469	2,500	1,620	2,500	3,500
TOTAL THIS PAGE		8,469	2,500	1,620	2,500	3,500
TOTAL THIS ACCOUNT		8,469	2,500	1,620	2,500	3,500

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: OPERATING EXPENSES
 TITLE OF ACCOUNT: SOFTWARE MAINTENANCE
 ACCOUNT NUMBER: 08429-392

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1		269	0	0	0	0
TOTAL THIS PAGE		269	0	0	0	0
TOTAL THIS ACCOUNT		269	0	0	0	0

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: MISCELLANEOUS EXPENSES
ACCOUNT NUMBER: 08429-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	EASEMENT EXPENSE For any problems assoc. with all sanitary easements including grubbin, tree removal, etc.	0	3,000	890	2,000	3,000
TOTAL THIS PAGE		0	3,000	890	2,000	3,000
TOTAL THIS ACCOUNT		0	3,000	890	2,000	3,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: SEWER AUTH. ADMINSTRATIVE & CAPITAL FD
ACCOUNT NUMBER: 08429-490

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	Sewer Authority expenses expended for Solicitor and Engineer, PMAA dues member meetings, annual audit, and various Authority expenses. Account in accordance with Lease Agreement.	200	3,100	200	3,100	3,100
TOTAL THIS PAGE		200	3,100	200	3,100	3,100
TOTAL THIS ACCOUNT		200	3,100	200	3,100	3,100

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: DEPRECIATION EXPENSE
ACCOUNT NUMBER: 08429-800

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1		1,146,366	0	0	0	0
TOTAL THIS PAGE		1,146,366	0	0	0	0
TOTAL THIS ACCOUNT		1,146,366	0	0	0	0

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: DEBT PRINCIPAL
 TITLE OF ACCOUNT: PRINCIPAL - GOB 2011/2016
 ACCOUNT NUMBER: 08471-003

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	GOB 2011/2016	0	0	0	0	340,000
TOTAL THIS PAGE		0	0	0	0	340,000
TOTAL THIS ACCOUNT		0	0	0	0	340,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: DEBT PRINCIPAL
TITLE OF ACCOUNT: PRINCIPAL 2016 (New Money)
ACCOUNT NUMBER: 08471-004

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	Sewer Fund Piece of 2016 - 15 Million Issue	0	346,500	346,500	346,500	308,000
TOTAL THIS PAGE		0	346,500	346,500	346,500	308,000
TOTAL THIS ACCOUNT		0	346,500	346,500	346,500	308,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: DEBT INTEREST
 TITLE OF ACCOUNT: AMORTIZATION EXPENSE
 ACCOUNT NUMBER: 08472-002

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	Non-cash expense related to bonds	5,697	0	0	0	0
TOTAL THIS PAGE		5,697	0	0	0	0
TOTAL THIS ACCOUNT		5,697	0	0	0	0

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: DEBT INTEREST

TITLE OF ACCOUNT: INTEREST - GOB 2011/2016

ACCOUNT NUMBER: 08472-003

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	GOB 2011/2016	239,799	173,093	173,093	173,093	208,550
TOTAL THIS PAGE		239,799	173,093	173,093	173,093	208,550
TOTAL THIS ACCOUNT		239,799	173,093	173,093	173,093	208,550

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: DEBT INTEREST
TITLE OF ACCOUNT: INTEREST 2016 (New Money)
ACCOUNT NUMBER: 08472-004

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	Sewer Fund Piece of 2016 - 15 Million Issue	104,662	201,194	201,195	201,195	240,594
TOTAL THIS PAGE		104,662	201,194	201,195	201,195	240,594
TOTAL THIS ACCOUNT		104,662	201,194	201,195	201,195	240,594

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: PENSION FUND EXPENDITURES
TITLE OF ACCOUNT: UNFUNDED PENSION EXPENSES
ACCOUNT NUMBER: 08483-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1		23,019	0	0	0	0
TOTAL THIS PAGE		23,019	0	0	0	0
TOTAL THIS ACCOUNT		23,019	0	0	0	0

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: OPERATING TRANSFER
 TITLE OF ACCOUNT: TRANSFER TO GENERAL FUND
 ACCOUNT NUMBER: 08492-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	TRANSFER TO GENERAL FUND	250,000	250,000	208,330	250,000	250,000
TOTAL THIS PAGE		250,000	250,000	208,330	250,000	250,000
TOTAL THIS ACCOUNT		250,000	250,000	208,330	250,000	250,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND**

DEPARTMENT: OPERATING TRANSFER
TITLE OF ACCOUNT: TRANSFER TO BOND FUND
ACCOUNT NUMBER: 08492-017

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	TRANSFER TO BOND FUND	8,606,813	0	0	0	0
TOTAL THIS PAGE		8,606,813	0	0	0	0
TOTAL THIS ACCOUNT		8,606,813	0	0	0	0

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: OPERATING TRANSFER
TITLE OF ACCOUNT: TRANSFER TO NONUNIFORM PENSION
ACCOUNT NUMBER: 08492-065

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	TRANSFER TO NONUNIFORM PENSION	52,535	66,000	0	66,000	66,000
TOTAL THIS PAGE		52,535	66,000	0	66,000	66,000
TOTAL THIS ACCOUNT		52,535	66,000	0	66,000	66,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2018
SEWER FUND

DEPARTMENT: CAPITAL RESERVE
TITLE OF ACCOUNT: CAPITAL RESERVE
ACCOUNT NUMBER: 08499-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 10/02/17	2017 PROJECTED	2018 BUDGET
1	Creation of a Sewer Capital Reserve to help finance future capital needs	500,000	0	0	0	0
TOTAL THIS PAGE		500,000	0	0	0	0
TOTAL THIS ACCOUNT		500,000	0	0	0	0

Prepared by: Greg Hucklebridge

**TOWNSHIP OF LOWER MAKEFIELD
2018 ANNUAL OPERATING BUDGET
CAPITAL PROJECTS - SEWER
REVENUES**

FUND NO. 18

DEPT.	ACCOUNT	2016 ACTUAL	2017 BUDGET	2017 YTD - 11/06/17	2017 PROJECTED	2018 BUDGET
279	1/1 FUND BALANCE	(444,201)	1,799,620	920,883	920,883	(246,088)
341	INTEREST EARNINGS 000 - Interest Earnings	(220)	1,000	(48)	0	0
364	SEWAGE CONNECTION FEES 601-Edgewood Village Assessment	17,446	15,000	33,052	33,052	15,000
392	INTERFUND TRANSFERS 008-Transfer from Sewer 017-Transfer from 2016 Bond Fund	500,000 2,000,000	0 1,500,000	0 0	0 678,260	0 2,375,000
	DEPARTMENT TOTAL	2,500,000	1,500,000	0	678,260	2,375,000
	TOTAL REVENUES	2,517,226	1,516,000	33,003	711,312	2,390,000
	TOTAL FUNDS AVAILABLE	2,073,025	3,315,620	953,887	1,632,195	2,143,912

**TOWNSHIP OF LOWER MAKEFIELD
2018 ANNUAL OPERATING BUDGET
CAPITAL PROJECTS - SEWER
EXPENDITURES**

FUND NO. 18

DEPT.	ACCOUNT	2016 ACTUAL	2017 BUDGET	2017 YTD - 11/06/17	2017 PROJECTED	2018 BUDGET
429	MISCELLANEOUS EXPENDITURES					
	600 - Capital Projects	12,530	1,275,000	41,460	77,500	1,550,000
	601 - Edgewood Village Sewer Project	435	0	989	989	0
	602 - Morrisville Capital Projects	0	1,250,000	1,684,794	1,684,794	0
	603 - YBSA Capital Projects	0	600,000	74,487	100,000	825,000
	700 - Capital Purchases	0	15,000	9,686	15,000	165,750
	DEPARTMENT TOTAL	12,965	3,140,000	1,811,416	1,878,283	2,540,750
492	INTERFUND TRANSFERS OUT					
	008 - Transfer to Sewer Fund	1,139,176	0	0	0	0
	TOTAL EXPENDITURES	1,152,141	3,140,000	1,811,416	1,878,283	2,540,750
	EXCESS REVENUES OVER EXPENDITURES	1,365,084	(1,624,000)	(1,778,413)	(1,166,971)	(150,750)
	ENDING FUND BALANCE	920,883	175,620	(857,529)	(246,088)	(396,838)

LOWER MAKEFIELD TOWNSHIP
 RECOMMENDED BUDGET FOR 2017
 CAPITAL PROJECTS - SEWER

DEPARTMENT: INTEREST EARNINGS
 TITLE OF ACCOUNT: INTEREST EARNINGS
 ACCOUNT NUMBER: 18341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 11/06/17	2017 PROJECTED	2018 BUDGET
1		(220)	1,000	(48)	0	0
TOTAL THIS PAGE		(220)	1,000	(48)	0	0
TOTAL THIS ACCOUNT		(220)	1,000	(48)	0	0

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2017
CAPITAL PROJECTS - SEWER**

DEPARTMENT: SEWAGE CONNECTION FEES
TITLE OF ACCOUNT: EDGEWOOD VILLAGE ASSESSMENT FEES
ACCOUNT NUMBER: 18364-601

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 11/06/17	2017 PROJECTED	2018 BUDGET
1	Assessment Fee - Year 3 of 10 - Billed in September of Each Year	17,446	15,000	33,052	33,052	15,000
TOTAL THIS PAGE		17,446	15,000	33,052	33,052	15,000
TOTAL THIS ACCOUNT		17,446	15,000	33,052	33,052	15,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
 RECOMMENDED BUDGET FOR 2017
 CAPITAL PROJECTS - SEWER

DEPARTMENT: INTERFUND TRANSFERS
TITLE OF ACCOUNT: TRANSFER FROM SEWER FUND
ACCOUNT NUMBER: 18392-008

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 11/06/17	2017 PROJECTED	2018 BUDGET
1		500,000	0	0	0	0
TOTAL THIS PAGE		500,000	0	0	0	0
TOTAL THIS ACCOUNT		500,000	0	0	0	0

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2017
CAPITAL PROJECTS - SEWER**

DEPARTMENT: INTERFUND TRANSFERS
TITLE OF ACCOUNT: TRANSFER FROM 2016 BOND FUND
ACCOUNT NUMBER: 18392-017

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2016 ACTUAL	2017 BUDGET	2017 YTD - 11/06/17	2017 PROJECTED	2018 BUDGET
1		2,000,000	1,500,000	0	678,260	2,375,000
TOTAL THIS PAGE		2,000,000	1,500,000	0	678,260	2,375,000
TOTAL THIS ACCOUNT		2,000,000	1,500,000	0	678,260	2,375,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2017
CAPITAL PROJECTS - SEWER**

DEPARTMENT: MISCELLANEOUS EXPENDITURES

TITLE OF ACCOUNT: CAPITAL PROJECTS

ACCOUNT NUMBER: 18429-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 11/06/17	2,017 PROJECTED	2018 BUDGET
1	Inflow/Infiltration Reduction Program	12,530	150,000	41,460	25,000	50,000
2	Stackhouse Pump Station Replacement \$400,000 Pump Station \$100,000 Mains and Connections \$ 50,000 Property Acquisition \$ 50,000 Engineering		325,000		2,500	600,000
3	Buck Creek Interceptor		500,000		25,000	350,000
4	Neshaminy Interceptor I/I		300,000		25,000	50,000
5	Heacock Force Main		0		0	250,000
6	Stony Hill & Oxford Valley Extension		0		0	250,000
TOTAL THIS PAGE		12,530	1,275,000	41,460	77,500	1,550,000
TOTAL THIS ACCOUNT		12,530	1,275,000	41,460	77,500	1,550,000

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
 RECOMMENDED BUDGET FOR 2017
 CAPITAL PROJECTS - SEWER

DEPARTMENT: MISCELLANEOUS EXPENDITURES

TITLE OF ACCOUNT: EDGEWOOD VILLAGE SEWER PROJECT

ACCOUNT NUMBER: 18429-601

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 11/06/17	2,017 PROJECTED	2018 BUDGET
1	Edgewood Village Sewer Project	435	0	989	989	0
TOTAL THIS PAGE		435	0	989	989	0
TOTAL THIS ACCOUNT		435	0	989	989	0

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2017
CAPITAL PROJECTS - SEWER

DEPARTMENT: MISCELLANEOUS EXPENDITURES
TITLE OF ACCOUNT: MORRISVILLE CAPITAL PROJECTS
ACCOUNT NUMBER: 18429-602

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 11/06/17	2,017 PROJECTED	2018 BUDGET
1	Morrisville Capital Projects 2018 - Unknown	0	1,250,000	1,684,794	1,684,794	0
TOTAL THIS PAGE		0	1,250,000	1,684,794	1,684,794	0
TOTAL THIS ACCOUNT		0	1,250,000	1,684,794	1,684,794	0

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2017
CAPITAL PROJECTS - SEWER**

DEPARTMENT: MISCELLANEOUS EXPENDITURES
TITLE OF ACCOUNT: YBSA CAPITAL PROJECTS
ACCOUNT NUMBER: 18429-603

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 11/06/17	2,017 PROJECTED	2018 BUDGET
1	Yardley Boro Sewer Authority Capital Projects 3 Major Construction Projects Planned Costing Approx \$3 Million. LMT's Share 80% 2016 - 1st Phase Engineering 2017 - Continuing Engineering 2018 - 1/3 of LMT Portion 2019 - 2/3 of LMT Portion	0	600,000	74,487	100,000	825,000
TOTAL THIS PAGE		0	600,000	74,487	100,000	825,000
TOTAL THIS ACCOUNT		0	600,000	74,487	100,000	825,000

Prepared by: Greg Hucklebridge

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2017
CAPITAL PROJECTS - SEWER**

DEPARTMENT: MISCELLANEOUS EXPENDITURES

TITLE OF ACCOUNT: CAPITAL PURCHASES

ACCOUNT NUMBER: 18429-700

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016	2017	2017	2017	2018
		ACTUAL	BUDGET	YTD - 11/06/17	PROJECTED	BUDGET
1	Replace Sewer Truck	0	15,000	9,686	15,000	49,900
2	Replace Sewer Department Mower					15,000
3	Two New Pumps at Brookstone					16,000
4	New Impellers for All Pump Stations					54,000
5	Upgrade Fencing at Pump Stations					26,850
6	Silver Lake - Transfer Switch/Mother Board					4,000
TOTAL THIS PAGE		0	15,000	9,686	15,000	165,750
TOTAL THIS ACCOUNT		0	15,000	9,686	15,000	165,750

Prepared by: Greg Hucklebridge

LOWER MAKEFIELD TOWNSHIP
 RECOMMENDED BUDGET FOR 2017
 CAPITAL PROJECTS - SEWER

DEPARTMENT: INTERFUND TRANSFER OUT
 TITLE OF ACCOUNT: TRANSFER TO SEWER FUND
 ACCOUNT NUMBER: 18492-008

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2016 ACTUAL	2017 BUDGET	2017 YTD - 11/06/17	2,017 PROJECTED	2018 BUDGET
1	Transfer to Sewer Fund	1,139,176	0	0	0	0
TOTAL THIS PAGE		1,139,176	0	0	0	0
TOTAL THIS ACCOUNT		1,139,176	0	0	0	0

Prepared by: Greg Hucklebridge