

2016
Amended
Budget

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**LOWER MAKEFIELD TOWNSHIP
GENERAL FUND
2016 BUDGET SUMMARY**

DEPARTMENT	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
BEGINNING FUND BALANCE	1,874,030	1,645,397	1,783,707	2,067,798	2,067,798	2,188,785
REVENUES						
301 REAL ESTATE TAXES	5,664,269	5,843,202	5,797,000	5,765,590	5,839,742	5,834,500
310 LOCAL ACT 511 TAXES	1,363,449	1,590,407	1,308,500	1,628,458	1,682,000	1,357,000
321 LICENSES AND PERMITS	739,788	770,940	741,550	615,918	793,925	793,700
322 PERMITS/NON-BUS. LIC	8,040	5,170	8,000	4,300	4,300	5,000
331 FINES AND FORFEITS	89,066	78,401	102,500	47,855	78,500	93,500
341 INTEREST EARNINGS	4,978	8,881	6,500	8,256	8,256	9,000
342 RENTS AND ROYALTIES	353,176	327,837	309,000	281,057	339,000	339,000
351 FEDERAL GRANTS	0	5,258	0	0	0	0
354 STATE GRANTS	313,731	191,310	93,940	42,258	102,258	66,000
355 STATE SHARED REVENUES	431,615	411,061	432,700	399,996	403,325	422,700
361 CHARGES FOR SERVICES	623,759	734,131	597,600	680,983	705,200	660,200
380 MISCELLANEOUS REVENUES	86,777	112,682	50,050	63,959	77,857	32,000
383 LEAF ASSESSMENTS	449,902	448,835	447,000	444,897	450,000	500,000
387 CONTRIBUTIONS-PRIVATE SOURCES	2,490	641	1,600	0	0	1,000
391 SALE OF FIXED ASSETS	250	0	5,000	5,105	5,105	0
392 INTERFUND OPERATING TRANSFERS	383,393	412,728	412,728	348,100	412,728	412,728
395 REBATE FROM PRIOR YEAR	110,940	149,980	100,000	119,266	120,000	100,000
TOTAL REVENUES	10,625,623	11,091,464	10,413,668	10,455,998	11,022,196	10,626,328
EXPENDITURES						
400 CENTRAL GOVERNMENT	483,641	611,485	534,100	488,182	616,150	557,010
401 GENERAL EXPENDITURES	2,128,465	2,286,954	2,278,100	1,869,232	2,284,714	2,390,500
402 FINANCE	167,033	161,655	179,200	116,099	172,000	182,200
403 TAX COLLECTION	20,780	21,230	21,300	19,800	22,300	21,300
407 INFORMATION TECHNOLOGY	59,770	64,186	69,500	71,129	83,783	73,000
410 POLICE	4,416,674	4,533,800	4,746,593	3,132,400	4,632,202	4,810,893
414 PLANNING AND ZONING	515,778	500,271	477,249	488,251	544,489	471,600
PUBLIC WORKS	1,458,987	1,534,629	1,404,970	1,094,130	1,581,571	1,539,400
492 OPERATIONAL TRANSFERS	822,836	954,005	959,343	388,163	964,000	949,000
TOTAL EXPENDITURES	10,073,964	10,668,215	10,670,355	7,667,385	10,901,209	10,994,903
EXCESS (DEFICIENCY) OPERATIONAL REVENUES OVER EXPENDITURES	551,659	423,249	(256,687)	2,788,613	120,987	(368,575)
492 INTERFUND TRANSFERS	547,091	848	0	0	0	450,000
ENDING FUND BALANCE (DEFICIT)	1,878,598	2,067,798	1,527,020	4,856,411	2,188,785	1,370,210

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET**

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	1,645,397	1,783,707	2,067,798	2,067,798	2,188,785
301	REAL ESTATE TAXES	10.85 mills	10.85 mills			10.85 mills
	100-Current Levy	5,470,187	5,450,000	5,458,838	5,470,000	5,470,000
	200-Delinquent	54,684	60,000	58,990	60,000	60,000
	600-Interim-Current	12,665	10,000	8,760	12,000	12,000
	601-Interim-Delinquent	2,456	2,000	2,742	2,742	2,500
	602-Local Service Tax	303,209	275,000	236,260	295,000	290,000
	DEPARTMENT TOTAL	5,843,202	5,797,000	5,765,590	5,839,742	5,834,500
310	LOCAL TAX ACT 511 TAX					
	010-Per Capita-Current Levy	196,569	198,000	195,573	197,500	197,500
	015-Renters	8,915	9,000	8,390	9,000	9,000
	030-Per Capita-Delinquent	61	1,500	187	500	500
	100-Real Estate Transfer	1,384,862	1,100,000	1,424,308	1,475,000	1,150,000
	DEPARTMENT TOTAL	1,590,407	1,308,500	1,628,458	1,682,000	1,357,000
321	LICENSES AND PERMITS					
	300-Lic. & Permits-Police	3,975	4,000	4,555	5,000	5,000
	301-Alarms	1,280	700	1,260	1,260	1,000
	302-Alarms-Violations	5,100	3,000	3,750	4,000	4,000
	710-Amusement & G/S Perm.	205	100	185	200	200
	800-Cable TV Franchise	757,072	730,000	602,703	780,000	780,000
	901-Sign Permits	183	750	265	265	500
	902-Plumber Licenses	3,125	3,000	3,200	3,200	3,000
	DEPARTMENT TOTAL	770,940	741,550	615,918	793,925	793,700
322	PERMITS/NON-BUS. LIC.					
	820-Road Encroachment	5,170	8,000	4,300	4,300	5,000
331	FINES & FORFEITS					
	100-Police Fines	74,926	100,000	46,305	75,000	90,000
	101-Police Code Enforcement	3,475	2,000	1,550	3,000	3,000
	120-Code Enforcement	0	500	0	500	500
	DEPARTMENT TOTAL	78,401	102,500	47,855	78,500	93,500
341	INTEREST EARNINGS					
	000-Interest Earnings	8,881	6,500	8,256	8,256	9,000
342	RENTS AND ROYALTIES					
	201-Rent-Farringer House	14,100	14,000	10,200	14,000	14,000
	204-Rent-Comm. Towers	313,737	295,000	270,857	325,000	325,000
	DEPARTMENT TOTAL	327,837	309,000	281,057	339,000	339,000
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET**

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
351	FEDERAL GRANTS					
	020-Police Officers	0	0	0	0	0
	026-Ballistic Vests	5,258	0	0	0	0
	DEPARTMENT TOTAL	5,258	0	0	0	0
354	STATE GRANTS					
	030-Snow Removal Contract	15,884	5,940	8,508	8,508	6,000
	033-Recycling	60,556	60,000	0	60,000	60,000
	034-DARE - SRO Officers	55,384	28,000	33,750	33,750	0
	035-Emergency Management Agency	59,486	0	0	0	0
	DEPARTMENT TOTAL	191,310	93,940	42,258	102,258	66,000
355	STATE SHARED REVENUE					
	010-Purta Entitlement	0	12,700	11,209	12,700	12,700
	120-Cas. Ins. -pension	410,504	420,000	388,163	390,000	410,000
	121-Ad. Hoc-pension	557	0	625	625	0
	DEPARTMENT TOTAL	411,061	432,700	399,996	403,325	422,700
361	CHARGE FOR SERVICES					
	100-Special Police Charges	7,845	7,000	8,070	9,000	8,000
	110-Police Overtime Reimbursement	69,128	80,000	66,691	70,000	80,000
	320-Plot Plan Review Fee	15,600	17,000	19,250	20,000	17,000
	321-Revision Fees	150	200	0	200	200
	330-Building Permits	338,815	230,000	267,772	280,000	280,000
	331-Electrical Permits	85,765	67,000	76,210	80,000	70,000
	332-Plumbing Permits	30,774	28,000	39,612	40,000	30,000
	333-Mechanical Permits	51,700	35,000	46,841	47,000	35,000
	334-Grading Permits	565	1,000	120	500	500
	340-Zoning Board Fees	17,515	14,000	13,250	14,000	14,000
	350-Plan Review Filing Fees	25,228	35,000	30,800	31,000	30,000
	351-Administration Fees	13,338	5,000	31,430	32,000	15,000
	353-Recycle Yard Fees	1,465	1,400	255	500	500
	357-School Dist. Crossing Grds	76,199	77,000	80,682	81,000	80,000
	DEPARTMENT TOTAL	734,087	597,600	680,983	705,200	660,200
380	MISC. REVENUE					
	000-Misc	86,249	25,050	43,535	55,000	25,000
	004-Misc-Workers Comp	17,181	25,000	17,567	20,000	7,000
	005-Police Cars Insurance Reimbursemen	9,297	0	2,857	2,857	0
	DEPARTMENT TOTAL	112,727	50,050	63,959	77,857	32,000
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET**

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
383	LEAF ASSESSMENT REVENUES					
	200-Leaf Assessment-Current	448,835	447,000	444,897	450,000	500,000
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001-DARE Donations	241	500	0	0	500
	005-Explorers	400	500	0	0	500
	006-K-9 Unit Donations	0	600	0	0	0
	DEPARTMENT TOTAL	641	1,600	0	0	1,000
391	FIXED ASSET DISPOSITION					
	000-Sale of Fixed Assets	0	5,000	5,105	5,105	0
392	INTERFUND OPERATING TRANSFERS					
	002-Street Lights	1,245	1,245	1,038	1,245	1,245
	003-Fire Protection	28,960	28,960	24,130	28,960	28,960
	004-Hydrant	5,014	5,014	4,180	5,014	5,014
	005-Parks & Recreation	30,916	30,916	25,760	30,916	30,916
	008-Sewer	250,000	250,000	208,330	250,000	250,000
	009-Community Pool	28,510	28,510	23,760	28,510	28,510
	015-Golf Course	25,000	25,000	25,000	25,000	25,000
	020-Debt Service	38,760	38,760	32,300	38,760	38,760
	050-Rescue Squad	4,323	4,323	3,603	4,323	4,323
	DEPARTMENT TOTAL	412,728	412,728	348,100	412,728	412,728
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	101,315	60,000	73,665	74,000	60,000
	002-Workmens Compensation	48,664	40,000	45,601	46,000	40,000
	DEPARTMENT TOTAL	149,980	100,000	119,266	120,000	100,000
	TOTAL REVENUES	11,091,464	10,413,668	10,455,998	11,022,196	10,626,328
	TOTAL FUNDS AVAILABLE	12,736,861	12,197,375	12,523,796	13,089,994	12,815,113

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: REAL ESTATE TAXES

TITLE OF ACCOUNT: REAL ESTATES - CURRENT

ACCOUNT NUMBER: 01301-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Estimate Assessment 514,014,900 7.50 mills - 2007 9.50 mills - 2008 9.50 mills - 2009 9.75 mills - 2010 10.50 mills - 2011 10.50 mills - 2012 10.85 mills - 2013 10.85 mills - 2014 10.85 mills - 2015	5,470,187	5,450,000	5,458,838	5,470,000	5,470,000
	TOTAL THIS PAGE	5,470,187	5,450,000	5,458,838	5,470,000	5,470,000
	TOTAL THIS ACCOUNT	5,470,187	5,450,000	5,458,838	5,470,000	5,470,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: REAL ESTATE TAXES

TITLE OF ACCOUNT: REAL ESTATE TAXES - DELINQUENT

ACCOUNT NUMBER: 01301-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Based on prior year receivables and on estimate of what can be collected	54,684	60,000	58,990	60,000	60,000
TOTAL THIS PAGE		54,684	60,000	58,990	60,000	60,000
TOTAL THIS ACCOUNT		54,684	60,000	58,990	60,000	60,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: REAL ESTATE TAXES
TITLE OF ACCOUNT: REAL ESTATE TAXES - INTERIM-CURRENT
ACCOUNT NUMBER: 01301-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	New Home Sales Continue to Increase	12,665	10,000	8,760	12,000	12,000
TOTAL THIS PAGE		12,665	10,000	8,760	12,000	12,000
TOTAL THIS ACCOUNT		12,665	10,000	8,760	12,000	12,000

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: REAL ESTATE TAXES
TITLE OF ACCOUNT: REAL ESTATE TAXES- INTERIM-DELINQUENT
ACCOUNT NUMBER: 01301-601

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Based on prior years interium assessments that are unpaid	2,456	2,000	2,742	2,742	2,500
TOTAL THIS PAGE		2,456	2,000	2,742	2,742	2,500
TOTAL THIS ACCOUNT		2,456	2,000	2,742	2,742	2,500

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: REAL ESTATE TAXES
 TITLE OF ACCOUNT: LOCAL SERVICE TAX
 ACCOUNT NUMBER: 01301-602

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	\$52 per person annually	303,209	275,000	236,260	295,000	290,000
TOTAL THIS PAGE		303,209	275,000	236,260	295,000	290,000
TOTAL THIS ACCOUNT		303,209	275,000	236,260	295,000	290,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: ACT 511 TAXES

TITLE OF ACCOUNT: PER CAPITA - CURRENT

ACCOUNT NUMBER: 01310-010

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2001 190,946	196,569	198,000	195,573	197,500	197,500
	2002 193,747					
	2003 194,876					
	2004 194,889					
	2005 193,316					
	2006 191,737					
	2007 193,501					
	2008 198,172					
	2009 198,545					
	2010 198,119					
	2011 197,914					
	2012 190,620					
	2013 198,013					
	2014 196,569					
	TOTAL THIS PAGE					
	TOTAL THIS ACCOUNT	196,569	198,000	195,573	197,500	197,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: ACT 511 TAXES

TITLE OF ACCOUNT: PER CAPITA - RENTERS

ACCOUNT NUMBER: 01310-015

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		8,915	9,000	8,390	9,000	9,000
	TOTAL THIS PAGE	8,915	9,000	8,390	9,000	9,000
	TOTAL THIS ACCOUNT	8,915	9,000	8,390	9,000	9,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: ACT 511 TAXES

TITLE OF ACCOUNT: PER CAPITA - DELINQUENT

ACCOUNT NUMBER: 01310-030

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		61	1,500	187	500	500
	TOTAL THIS PAGE	61	1,500	187	500	500
	TOTAL THIS ACCOUNT	61	1,500	187	500	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: ACT 511 TAXES

TITLE OF ACCOUNT: REAL ESTATE TRANSFER TAX

ACCOUNT NUMBER: 01310-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2000 1,048,811	1,384,862	1,100,000	1,424,308	1,475,000	1,150,000
	2001 1,247,435					
	2002 1,299,151					
	2003 1,664,002					
	2004 1,528,865					
	2005 1,925,165					
	2006 1,385,826					
	2007 1,657,098					
	2008 1,043,683					
	2009 799,733					
	2010 1,027,741					
	2011 808,000					
	2012 947,488					
	2013 1,154,713					
	2014 1,384,862					
	TOTAL THIS PAGE	1,384,862	1,100,000	1,424,308	1,475,000	1,150,000
	TOTAL THIS ACCOUNT	1,384,862	1,100,000	1,424,308	1,475,000	1,150,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: LICENSES & PERMITS

TITLE OF ACCOUNT: POLICE SERVICES

ACCOUNT NUMBER: 01321-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TRANS RETAIL LICENSE Solicitor's Permits	3,975	4,000	4,555	5,000	5,000
2	TOWING Wrecker on Call Licenses					
3	ALARM Alarm Company Licenses					
TOTAL THIS PAGE		3,975	4,000	4,555	5,000	5,000
TOTAL THIS ACCOUNT		3,975	4,000	4,555	5,000	5,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: LICENSES & PERMITS

TITLE OF ACCOUNT: ALARMS - REGISTRATIONS

ACCOUNT NUMBER: 01321-301

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Alarm Registration	1,280	700	1,260	1,260	1,000
TOTAL THIS PAGE		1,280	700	1,260	1,260	1,000
TOTAL THIS ACCOUNT		1,280	700	1,260	1,260	1,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: LICENSES & PERMITS

TITLE OF ACCOUNT: ALARMS - VIOLATIONS

ACCOUNT NUMBER: 01321-302

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ALARMS - VIOLATIONS	5,100	3,000	3,750	4,000	4,000
TOTAL THIS PAGE		5,100	3,000	3,750	4,000	4,000
TOTAL THIS ACCOUNT		5,100	3,000	3,750	4,000	4,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: LICENSES AND PERMITS

TITLE OF ACCOUNT: AMUSEMENT & G/S PERMITS

ACCOUNT NUMBER: 01321-710

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	GARAGE SALE PERMITS Averaged out over the last 5 years	205	100	185	200	200
TOTAL THIS PAGE		205	100	185	200	200
TOTAL THIS ACCOUNT		205	100	185	200	200

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**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: LICENSES AND PERMITS
TITLE OF ACCOUNT: CABLE TV FRANCHISE
ACCOUNT NUMBER: 01321-800

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Comcast Verizon 5% of audited gross revenues	757,072	730,000	602,703	780,000	780,000
	TOTAL THIS PAGE	757,072	730,000	602,703	780,000	780,000
	TOTAL THIS ACCOUNT	757,072	730,000	602,703	780,000	780,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: LICENSES AND PERMITS

TITLE OF ACCOUNT: SIGN PERMITS

ACCOUNT NUMBER: 01321-901

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SIGN PERMITS (Temporary Signs Only) Real Estate Open House, Dev., ect.	183	750	265	265	500
TOTAL THIS PAGE		183	750	265	265	500
TOTAL THIS ACCOUNT		183	750	265	265	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: LICENSES AND PERMITS
TITLE OF ACCOUNT: PLUMBERS' LICENSES
ACCOUNT NUMBER: 01321-902

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PLUMBERS LICENSES	3,125	3,000	3,200	3,200	3,000
TOTAL THIS PAGE		3,125	3,000	3,200	3,200	3,000
TOTAL THIS ACCOUNT		3,125	3,000	3,200	3,200	3,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: PERMITS/NON-BUSINESS LICENSES

TITLE OF ACCOUNT: ROAD ENCROACHMENT PERMITS

ACCOUNT NUMBER: 01322-820

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		5,170	8,000	4,300	4,300	5,000
	TOTAL THIS PAGE	5,170	8,000	4,300	4,300	5,000
	TOTAL THIS ACCOUNT	5,170	8,000	4,300	4,300	5,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: FINES & FORFEITS
TITLE OF ACCOUNT: POLICE FINES
ACCOUNT NUMBER: 01331-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	LMT TRAFFIC FINES	74,926	100,000	46,305	75,000	90,000
	STATE TRAFFIC FINE RETURNS					
	2009 92,681					
	2010 122,636					
	2011 115,888					
	2012 113,407					
	2013 87,616					
	2014 74,926					
	TOTAL THIS PAGE	74,926	100,000	46,305	75,000	90,000
	TOTAL THIS ACCOUNT	74,926	100,000	46,305	75,000	90,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: FINES & FORFEITS

TITLE OF ACCOUNT: POLICE CODE ENFORCEMENT

ACCOUNT NUMBER: 01331-101

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	POLICE CODE (ORDINANCE) ENFORCEMENT	3,475	2,000	1,550	3,000	3,000
TOTAL THIS PAGE		3,475	2,000	1,550	3,000	3,000
TOTAL THIS ACCOUNT		3,475	2,000	1,550	3,000	3,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: FINES & FORFEITS

TITLE OF ACCOUNT: CODE ENFORCEMENT

ACCOUNT NUMBER: 01331-120

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	CODE ENFORCEMENT	0	500	0	500	500
TOTAL THIS PAGE		0	500	0	500	500
TOTAL THIS ACCOUNT		0	500	0	500	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNINGS

ACCOUNT NUMBER: 01341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	First Federal/2012	8,881	6,500	8,256	8,256	9,000
TOTAL THIS PAGE		8,881	6,500	8,256	8,256	9,000
TOTAL THIS ACCOUNT		8,881	6,500	8,256	8,256	9,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: RENTS AND ROYALTIES

TITLE OF ACCOUNT: RENT-FARRINGER HOUSE

ACCOUNT NUMBER: 01342-201

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		14,100	14,000	10,200	14,000	14,000
	TOTAL THIS PAGE	14,100	14,000	10,200	14,000	14,000
	TOTAL THIS ACCOUNT	14,100	14,000	10,200	14,000	14,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: RENTS AND ROYALTIES

TITLE OF ACCOUNT: COMMUNICATION TOWERS

ACCOUNT NUMBER: 01342-204

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Two (2) Cell Towers Woodside Township Building	313,737	295,000	270,857	325,000	325,000
TOTAL THIS PAGE		313,737	295,000	270,857	325,000	325,000
TOTAL THIS ACCOUNT		313,737	295,000	270,857	325,000	325,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: FEDERAL GRANTS

TITLE OF ACCOUNT: POLICE OFFICERS

ACCOUNT NUMBER: 01351-020

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PCCD Hiring Grant - Expired 2012	0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: FEDERAL GRANTS

TITLE OF ACCOUNT: BALLISTIC VESTS

ACCOUNT NUMBER: 01351-026

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	BALLISTIC VESTS	5,258	0	0	0	0
TOTAL THIS PAGE		5,258	0	0	0	0
TOTAL THIS ACCOUNT		5,258	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: STATE GRANTS

TITLE OF ACCOUNT: SNOW REMOVAL CONTRACT

ACCOUNT NUMBER: 01354-030

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Annual Contract	15,884	5,940	8,508	8,508	6,000
	2006 24,890					
	2007 18,642					
	2008 15,454					
	2009 13,781					
	2010 13,790					
	2011 14,135					
	2012 14,616					
	2013 15,127					
	2014 15,884					
	TOTAL THIS PAGE	15,884	5,940	8,508	8,508	6,000
	TOTAL THIS ACCOUNT	15,884	5,940	8,508	8,508	6,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: STATE GRANTS
TITLE OF ACCOUNT: RECYCLING
ACCOUNT NUMBER: 01354-033

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Recycle America Income/State Grant	60,556	60,000	0	60,000	60,000
TOTAL THIS PAGE		60,556	60,000	0	60,000	60,000
TOTAL THIS ACCOUNT		60,556	60,000	0	60,000	60,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: STATE GRANTS

TITLE OF ACCOUNT: DARE - SRO OFFICERS

ACCOUNT NUMBER: 01354-034

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		55,384	28,000	33,750	33,750	0
	TOTAL THIS PAGE	55,384	28,000	33,750	33,750	0
	TOTAL THIS ACCOUNT	55,384	28,000	33,750	33,750	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: STATE GRANTS

TITLE OF ACCOUNT: EMERGENCY MANAGEMENT AGENCY

ACCOUNT NUMBER: 01354-035

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Tropical Storm Lee & Hurrigan Irene FEMA Cost Reimbursment	59,486	0	0	0	0
TOTAL THIS PAGE		59,486	0	0	0	0
TOTAL THIS ACCOUNT		59,486	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: STATE SHARED REVENUE
TITLE OF ACCOUNT: PURTA ENTITLEMENT
ACCOUNT NUMBER: 01355-010

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	12,700	11,209	12,700	12,700
	TOTAL THIS PAGE	0	12,700	11,209	12,700	12,700
	TOTAL THIS ACCOUNT	0	12,700	11,209	12,700	12,700

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: STATE SHARED REVENUE

TITLE OF ACCOUNT: FOREIGN INSURANCE PENSION

ACCOUNT NUMBER: 01355-120

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2006 - 305,764 2007 - 330,255 2008 - 328,192 2009 - 312,801 2010 - 352,598 2011 - 604,415 2012 - 396,948 2013 - 419,511	410,504	420,000	388,163	390,000	410,000
	TOTAL THIS PAGE	410,504	420,000	388,163	390,000	410,000
	TOTAL THIS ACCOUNT	410,504	420,000	388,163	390,000	410,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: STATE SHARED REVENUE

TITLE OF ACCOUNT: AD HOC-PENSION

ACCOUNT NUMBER: 01355-121

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		557	0	625	625	0
	TOTAL THIS PAGE	557	0	625	625	0
	TOTAL THIS ACCOUNT	557	0	625	625	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICES
 TITLE OF ACCOUNT: SPECIAL POLICE SERVICES
 ACCOUNT NUMBER: 01361-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ACCIDENT REPORTS Sale of copies of reports at State regulated price of \$15 per report.	7,845	7,000	8,070	9,000	8,000
2	POLICE REPORTS Sale of police reports at time/materials fees					
3	PHOTOS Sale of copies of police photos at \$25 each					
4	IMPOUND LOT FEES Per Diem charge for storage of impounded vehicles					
5	FINGERPRINTS					
TOTAL THIS PAGE		7,845	7,000	8,070	9,000	8,000
TOTAL THIS ACCOUNT		7,845	7,000	8,070	9,000	8,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICES

TITLE OF ACCOUNT: POLICE OVERTIME REIMBURSEMENT

ACCOUNT NUMBER: 01361-110

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REIMBURSE OF POLICE OVERTIME (PA-AG, outside businesses) Smooth Operator, PennDOT program for reimbursement of Police Overtime Reimburse for Police Booking Time and Expense - Booking Fees	69,128	80,000	66,691	70,000	80,000
TOTAL THIS PAGE		69,128	80,000	66,691	70,000	80,000
TOTAL THIS ACCOUNT		69,128	80,000	66,691	70,000	80,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICES

TITLE OF ACCOUNT: PLOT PLAN REVIEW FEES

ACCOUNT NUMBER: 01361-320

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	<p>PLOT PLAN REVIEW FEES</p> <p>A fee of \$150 is collected with all new construction (residential & commercial), inground swimming pools and other miscellaneous permits that require engineering review and site inspection(s) with regards to the grading on the property.</p> <p>2010 - 10,800 2011 - 18,300 2012 - 21,450 2013 - 18,350</p>	15,600	17,000	19,250	20,000	17,000
TOTAL THIS PAGE		15,600	17,000	19,250	20,000	17,000
TOTAL THIS ACCOUNT		15,600	17,000	19,250	20,000	17,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICES

TITLE OF ACCOUNT: REVISION FEES

ACCOUNT NUMBER: 01361-321

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	BUILDING PERMIT REVISION FEES	150	200	0	200	200
TOTAL THIS PAGE		150	200	0	200	200
TOTAL THIS ACCOUNT		150	200	0	200	200

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICES

TITLE OF ACCOUNT: BUILDING PERMITS

ACCOUNT NUMBER: 01361-330

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	BUILDING PERMITS	338,815	230,000	267,772	280,000	280,000
	2005 216,971					
	2006 212,797					
	2007 279,288					
	2008 283,184					
	2009 234,786					
	2010 211,030					
	2011 107,482					
	2012 243,943					
	2013 220,080					
	2014 338,815					
	TOTAL THIS PAGE	338,815	230,000	267,772	280,000	280,000
	TOTAL THIS ACCOUNT	338,815	230,000	267,772	280,000	280,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICES
TITLE OF ACCOUNT: ELECTRICAL PERMITS
ACCOUNT NUMBER: 01361-331

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ELECTRICAL PERMITS	85,765	67,000	76,210	80,000	70,000
	2005 51,355					
	2006 47,836					
	2007 65,200					
	2008 71,913					
	2009 45,366					
	2010 49,485					
	2011 52,860					
	2012 80,957					
	2013 68,535					
	2014 85,765					
	TOTAL THIS PAGE	85,765	67,000	76,210	80,000	70,000
	TOTAL THIS ACCOUNT	85,765	67,000	76,210	80,000	70,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICES

TITLE OF ACCOUNT: PLUMBING PERMITS

ACCOUNT NUMBER: 01361-332

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PLUMBING PERMITS	30,774	28,000	39,612	40,000	30,000
	2005 18,280					
	2006 13,698					
	2007 19,785					
	2008 37,134					
	2009 15,186					
	2010 14,000					
	2011 28,815					
	2012 31,926					
	2013 18,911					
	2014 30,774					
	TOTAL THIS PAGE	30,774	28,000	39,612	40,000	30,000
	TOTAL THIS ACCOUNT	30,774	28,000	39,612	40,000	30,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICES
TITLE OF ACCOUNT: MECHANICAL PERMITS
ACCOUNT NUMBER: 01361-333

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MECHANICAL PERMITS	51,700	35,000	46,841	47,000	35,000
	2005 26,445					
	2006 27,056					
	2007 33,810					
	2008 37,350					
	2009 51,620					
	2010 31,400					
	2011 31,400					
	2012 42,493					
	2013 39,180					
	2014 51,700					
	TOTAL THIS PAGE	51,700	35,000	46,841	47,000	35,000
	TOTAL THIS ACCOUNT	51,700	35,000	46,841	47,000	35,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICES

TITLE OF ACCOUNT: GRADING PERMITS

ACCOUNT NUMBER: 01361-334

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	GRADING PERMITS	565	1,000	120	500	500
TOTAL THIS PAGE		565	1,000	120	500	500
TOTAL THIS ACCOUNT		565	1,000	120	500	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICES

TITLE OF ACCOUNT: ZONING BOARD FEES

ACCOUNT NUMBER: 01361-340

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ZONING HEARING BOARD FEES	17,515	14,000	13,250	14,000	14,000
	2005 31,264					
	2006 30,604					
	2007 29,972					
	2008 26,517					
	2009 25,005					
	2010 24,728					
	2011 22,000					
	2012 12,433					
	2013 14,250					
	2014 17,515					
	TOTAL THIS PAGE	17,515	14,000	13,250	14,000	14,000
	TOTAL THIS ACCOUNT	17,515	14,000	13,250	14,000	14,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICES

TITLE OF ACCOUNT: PLAN REVIEW FILING FEES

ACCOUNT NUMBER: 01361-350

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PLAN REVIEW FILING FEES This is the filing fee charged to any party making application for Subdivision or Land Development. The amount of the filing fee collected is in accordance with Resolution 629. 2005 19,500 2006 18,400 2007 16,160 2008 900 2009 38,000 2010 5,650 2011 28,422 2012 26,078 2013 45,231 2014 25,228	25,228	35,000	30,800	31,000	30,000
	TOTAL THIS PAGE	25,228	35,000	30,800	31,000	30,000
	TOTAL THIS ACCOUNT	25,228	35,000	30,800	31,000	30,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: CHARGES FOR SERVICE

TITLE OF ACCOUNT: ADMINISTRATION FEES

ACCOUNT NUMBER: 01361-351

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	10% fee charged on developer escrow billings	13,338	5,000	31,430	32,000	15,000
TOTAL THIS PAGE		13,338	5,000	31,430	32,000	15,000
TOTAL THIS ACCOUNT		13,338	5,000	31,430	32,000	15,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: CHARGES FOR SERVICE
TITLE OF ACCOUNT: RECYCLE YARD FEE
ACCOUNT NUMBER: 01361-353

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Based on 80% of recorded contractors paying \$100 monthly fee for use of LMT Recycle Yard. 2009 1st year of charges	1,465	1,400	255	500	500
TOTAL THIS PAGE		1,465	1,400	255	500	500
TOTAL THIS ACCOUNT		1,465	1,400	255	500	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: CHARGES FOR SERVICE

TITLE OF ACCOUNT: SCHOOL DISTRICT-CROSSING GUARDS

ACCOUNT NUMBER: 01361-357

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	School District Share of Crossing Guards Cost 12 Crossings	76,199	77,000	80,682	81,000	80,000
TOTAL THIS PAGE		76,199	77,000	80,682	81,000	80,000
TOTAL THIS ACCOUNT		76,199	77,000	80,682	81,000	80,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: MISC. REVENUE
TITLE OF ACCOUNT: MISC REVENUE
ACCOUNT NUMBER: 01380-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Includes: charges for copies miscellaneous refunds of expenses cash overages sales of scrap inventory	86,249	25,050	43,535	55,000	25,000
TOTAL THIS PAGE		86,249	25,050	43,535	55,000	25,000
TOTAL THIS ACCOUNT		86,249	25,050	43,535	55,000	25,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: MISC. REVENUE

TITLE OF ACCOUNT: MISC REVENUE-WORKERS COMP

ACCOUNT NUMBER: 01380-004

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		17,181	25,000	17,567	20,000	7,000
	TOTAL THIS PAGE	17,181	25,000	17,567	20,000	7,000
	TOTAL THIS ACCOUNT	17,181	25,000	17,567	20,000	7,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: MISC. REVENUE

TITLE OF ACCOUNT: POLICE CARS INSURANCE REIMBURSEMENT

ACCOUNT NUMBER: 01380-005

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		9,297	0	2,857	2,857	0
	TOTAL THIS PAGE	9,297	0	2,857	2,857	0
	TOTAL THIS ACCOUNT	9,297	0	2,857	2,857	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: LEAF ASSESSMENT REVENUE

TITLE OF ACCOUNT: LEAF ASSESSMENT - CURRENT

ACCOUNT NUMBER: 01383-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	\$50.00/House	448,835	447,000	444,897	450,000	500,000
TOTAL THIS PAGE		448,835	447,000	444,897	450,000	500,000
TOTAL THIS ACCOUNT		448,835	447,000	444,897	450,000	500,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: CONTRIBUTIONS - PRIVATE SOURCES
TITLE OF ACCOUNT: DARE DONATIONS
ACCOUNT NUMBER: 01387-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	D.A.R.E DONATIONS Donations are from private sources and earmarked for use in the D.A.R.E. Program	241	500	0	0	500
TOTAL THIS PAGE		241	500	0	0	500
TOTAL THIS ACCOUNT		241	500	0	0	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: CONTRIBUTIONS - PRIVATE SOURCES
TITLE OF ACCOUNT: EXPLORERS
ACCOUNT NUMBER: 01387-005

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		400	500	0	0	500
	TOTAL THIS PAGE	400	500	0	0	500
	TOTAL THIS ACCOUNT	400	500	0	0	500

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: CONTRIBUTIONS - PRIVATE SOURCES
 TITLE OF ACCOUNT: K-9 UNIT DONATIONS
 ACCOUNT NUMBER: 01387-006

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	600	0	0	0
	TOTAL THIS PAGE	0	600	0	0	0
	TOTAL THIS ACCOUNT	0	600	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: FIXED ASSET DISPOSITION
TITLE OF ACCOUNT: SALE OF FIXED ASSETS
ACCOUNT NUMBER: 01391-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Sale of Old Equipment	0	5,000	5,105	5,105	0
TOTAL THIS PAGE		0	5,000	5,105	5,105	0
TOTAL THIS ACCOUNT		0	5,000	5,105	5,105	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM STREET LIGHTS

ACCOUNT NUMBER: 01392-002

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		1,245	1,245	1,038	1,245	1,245
	TOTAL THIS PAGE	1,245	1,245	1,038	1,245	1,245
	TOTAL THIS ACCOUNT	1,245	1,245	1,038	1,245	1,245

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM FIRE PROTECTION

ACCOUNT NUMBER: 01392-003

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		28,960	28,960	24,130	28,960	28,960
	TOTAL THIS PAGE	28,960	28,960	24,130	28,960	28,960
	TOTAL THIS ACCOUNT	28,960	28,960	24,130	28,960	28,960

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM HYDRANT

ACCOUNT NUMBER: 01392-004

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		5,014	5,014	4,180	5,014	5,014
	TOTAL THIS PAGE	5,014	5,014	4,180	5,014	5,014
	TOTAL THIS ACCOUNT	5,014	5,014	4,180	5,014	5,014

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM PARK & RECREATION

ACCOUNT NUMBER: 01392-005

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		30,916	30,916	25,760	30,916	30,916
	TOTAL THIS PAGE	30,916	30,916	25,760	30,916	30,916
	TOTAL THIS ACCOUNT	30,916	30,916	25,760	30,916	30,916

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM SEWER FUND

ACCOUNT NUMBER: 01392-008

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		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: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM COMMUNITY POOL

ACCOUNT NUMBER: 01392-009

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		28,510	28,510	23,760	28,510	28,510
	TOTAL THIS PAGE	28,510	28,510	23,760	28,510	28,510
	TOTAL THIS ACCOUNT	28,510	28,510	23,760	28,510	28,510

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM GOLF COURSE

ACCOUNT NUMBER: 01392-015

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		25,000	25,000	25,000	25,000	25,000
	TOTAL THIS PAGE	25,000	25,000	25,000	25,000	25,000
	TOTAL THIS ACCOUNT	25,000	25,000	25,000	25,000	25,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM DEBT SERVICE

ACCOUNT NUMBER: 01392-020

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		38,760	38,760	32,300	38,760	38,760
	TOTAL THIS PAGE	38,760	38,760	32,300	38,760	38,760
	TOTAL THIS ACCOUNT	38,760	38,760	32,300	38,760	38,760

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM RESCUE SQUAD

ACCOUNT NUMBER: 01392-050

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		4,323	4,323	3,603	4,323	4,323
	TOTAL THIS PAGE	4,323	4,323	3,603	4,323	4,323
	TOTAL THIS ACCOUNT	4,323	4,323	3,603	4,323	4,323

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: REBATE FROM PRIOR YEAR
TITLE OF ACCOUNT: CASUALTY INSURANCE
ACCOUNT NUMBER: 01395-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Budget based on RSF Credits available from Trust Rebates not always guaranteed or known until year-end	101,315	60,000	73,665	74,000	60,000
TOTAL THIS PAGE		101,315	60,000	73,665	74,000	60,000
TOTAL THIS ACCOUNT		101,315	60,000	73,665	74,000	60,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND REVENUES**

DEPARTMENT: REBATE FROM PRIOR YEAR
TITLE OF ACCOUNT: WORKMEN'S COMPENSATION
ACCOUNT NUMBER: 01395-002

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Budget based on RSF Credits available from Trust Rebates not always guaranteed or know until year-end	48,664	40,000	45,601	46,000	40,000
TOTAL THIS PAGE		48,664	40,000	45,601	46,000	40,000
TOTAL THIS ACCOUNT		48,664	40,000	45,601	46,000	40,000

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
GENERAL FUND - CENTRAL
GOVERNMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
400	CENTRAL GOVERNMENT					
	100 - Personal Services	229,335	237,000	170,954	237,000	244,110
	101 - Supervisor Salaries	8,750	17,500	7,292	8,750	17,500
	210 - Office/Administration	6,304	6,000	5,085	6,000	6,000
	260 - Minor Equipment	540	1,000	1,397	1,500	1,000
	300 - Contracted Services	6,337	4,000	2,299	4,000	4,000
	311 - Auditing & Accounting	16,000	12,000	5,625	12,000	9,000
	312 - Mgmt. Consultation	1,958	4,000	4,350	7,000	5,000
	313 - Engineering Fees	196,894	105,000	147,797	175,000	110,000
	314 - Legal Fees	67,699	80,000	67,882	75,000	80,000
	316 - Payroll Service Fees	9,152	10,000	8,320	10,000	10,000
	317 - Education & Training	793	1,500	0	1,500	1,500
	321 - Telephone	10,388	11,500	8,643	11,000	11,000
	325 - Postage	14,753	11,000	11,365	16,000	15,000
	337 - Auto Allowance	3,600	3,600	3,300	3,600	3,600
	340 - Advertising & Printing	6,782	9,000	19,941	22,000	16,000
	353 - Bonding Fees	5,838	6,000	6,786	6,800	6,800
	420 - Dues & Subscriptions	8,848	9,000	12,666	13,000	10,500
	480 - Misc Expense	17,514	6,000	4,480	6,000	6,000
	TOTAL EXPENDITURES	611,485	534,100	488,182	616,150	557,010

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 01400-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SALARIES TOWNSHIP MANAGER	229,335	237,000	170,954	237,000	244,110
2	SALARIES OFFICE - Assistant to Manager Part-Time Position					
3	SALARIES RECORDER (Kieslich)					
TOTAL THIS PAGE		229,335	237,000	170,954	237,000	244,110
TOTAL THIS ACCOUNT		229,335	237,000	170,954	237,000	244,110

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT
TITLE OF ACCOUNT: SUPERVISORS SALARIES
ACCOUNT NUMBER: 01400-101

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	J. BENEDETTO	8,750	17,500	7,292	8,750	17,500
2	D. DOBSON					
3	D. MCLAUGHLIN					
4	P. STAINTHORPE					
5	K. TYLER					
6	SECRETARY/TREASURER					
TOTAL THIS PAGE		8,750	17,500	7,292	8,750	17,500
TOTAL THIS ACCOUNT		8,750	17,500	7,292	8,750	17,500

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: OFFICE/ADMINISTRATION

ACCOUNT NUMBER: 01400-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	<p>GENERAL OFFICE SUPPLIES Includes Office Supplies, printing of some forms and Township Code updates 4 year average is \$6,800 annually.</p>	6,304	6,000	5,085	6,000	6,000
TOTAL THIS PAGE		6,304	6,000	5,085	6,000	6,000
TOTAL THIS ACCOUNT		6,304	6,000	5,085	6,000	6,000

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: MINOR EQUIPMENT

ACCOUNT NUMBER: 01400-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	VARIOUS MINOR EQUIPMENT 4 year average is \$1,250 annually.	540	1,000	1,397	1,500	1,000
TOTAL THIS PAGE		540	1,000	1,397	1,500	1,000
TOTAL THIS ACCOUNT		540	1,000	1,397	1,500	1,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 01400-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
	CONTRACTED SERVICES	6,337	4,000	2,299	4,000	4,000
1	Eastern Telephone - T&M Basis					
2	Time Recorders - (3) timestamp & (3) payroll clocks					
3	Postage Machine Maintenance - TMC Cpmppo.					
4	Saxon Office - Copier Maint.					
	4 year average is \$5,000 annually.					
	TOTAL THIS PAGE	6,337	4,000	2,299	4,000	4,000
	TOTAL THIS ACCOUNT	6,337	4,000	2,299	4,000	4,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: AUDIT AND ACCOUNTING

ACCOUNT NUMBER: 01400-311

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	AUDITING & ACCOUNTING Lopez, Teodosio, Larkin - 2015 Audit	16,000	12,000	5,625	12,000	9,000
TOTAL THIS PAGE		16,000	12,000	5,625	12,000	9,000
TOTAL THIS ACCOUNT		16,000	12,000	5,625	12,000	9,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: MANAGEMENT CONSULTATION

ACCOUNT NUMBER: 01400-312

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MANAGEMENT CONSULTATION SERVICES: Studies/Special Projects	1,958	4,000	4,350	7,000	5,000
TOTAL THIS PAGE		1,958	4,000	4,350	7,000	5,000
TOTAL THIS ACCOUNT		1,958	4,000	4,350	7,000	5,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT
TITLE OF ACCOUNT: ENGINEERING FEES
ACCOUNT NUMBER: 01400-313

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Boucher & James Engineers charges for meetings attendance, general annual retainer, and general engineering services. 2008 - \$132,824 2009 - \$159,240 2010 - \$153,402 2011 - \$135,637 2012 - \$155,630	196,894	105,000	147,797	175,000	110,000
TOTAL THIS PAGE		196,894	105,000	147,797	175,000	110,000
TOTAL THIS ACCOUNT		196,894	105,000	147,797	175,000	110,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: LEGAL FEES

ACCOUNT NUMBER: 01400-314

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	LEGAL FEES	67,699	80,000	67,882	75,000	80,000
	2007 151,469					
	2008 147,165					
	2009 175,963					
	2010 187,669					
	2011 134,263					
	2012 64,410					
	TOTAL THIS PAGE	67,699	80,000	67,882	75,000	80,000
	TOTAL THIS ACCOUNT	67,699	80,000	67,882	75,000	80,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT
TITLE OF ACCOUNT: PAYROLL SERVICE FEES
ACCOUNT NUMBER: 01400-316

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	CONTRACT WITH STREAMLINE PAYROLL, LLC Bi-weekly payroll processing Year-end W-2 preparation	9,152	10,000	8,320	10,000	10,000
TOTAL THIS PAGE		9,152	10,000	8,320	10,000	10,000
TOTAL THIS ACCOUNT		9,152	10,000	8,320	10,000	10,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT
TITLE OF ACCOUNT: EDUCATION AND TRAINING
ACCOUNT NUMBER: 01400-317

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TRAVEL & TRAINING PSATS Convention ICMA Convention Various Workshops MUNIS Training	793	1,500	0	1,500	1,500
TOTAL THIS PAGE		793	1,500	0	1,500	1,500
TOTAL THIS ACCOUNT		793	1,500	0	1,500	1,500

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: TELEPHONE

ACCOUNT NUMBER: 01400-321

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TELEPHONE and TELEPHONE REPAIRS Line Systems for Township Building	10,388	11,500	8,643	11,000	11,000
TOTAL THIS PAGE		10,388	11,500	8,643	11,000	11,000
TOTAL THIS ACCOUNT		10,388	11,500	8,643	11,000	11,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: POSTAGE

ACCOUNT NUMBER: 01400-325

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	POSTAGE Meter - \$50/month Postage charges - Federal Express charge	14,753	11,000	11,365	16,000	15,000
TOTAL THIS PAGE		14,753	11,000	11,365	16,000	15,000
TOTAL THIS ACCOUNT		14,753	11,000	11,365	16,000	15,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: AUTO ALLOWANCE

ACCOUNT NUMBER: 01400-337

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	CAR ALLOWANCE Township Manager - \$300/month	3,600	3,600	3,300	3,600	3,600
TOTAL THIS PAGE		3,600	3,600	3,300	3,600	3,600
TOTAL THIS ACCOUNT		3,600	3,600	3,300	3,600	3,600

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT
TITLE OF ACCOUNT: ADVERTISING & PRINTING
ACCOUNT NUMBER: 01400-340

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	BUCKS COUNTY COURIER legal notice for bids, meetings, public hearings, ordinance summaries	6,782	9,000	19,941	22,000	16,000
2	PENN VALLEY stationary/cards					
3	UPDATE CODIFICATION OF ALL TOWNSHIP ORDINANCES					
TOTAL THIS PAGE		6,782	9,000	19,941	22,000	16,000
TOTAL THIS ACCOUNT		6,782	9,000	19,941	22,000	16,000

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: BONDING FEES

ACCOUNT NUMBER: 01400-353

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	BONDING FEES Treasurers Bond - H.A. Thompson (\$2,000,000) Managers Bond - Johnson, Kendell & Johnson	5,838	6,000	6,786	6,800	6,800
TOTAL THIS PAGE		5,838	6,000	6,786	6,800	6,800
TOTAL THIS ACCOUNT		5,838	6,000	6,786	6,800	6,800

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT
TITLE OF ACCOUNT: DUES & SUBSCRIPTIONS
ACCOUNT NUMBER: 01400-420

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	DUES & SUBSCRIPTIONS PSTAS Dues ICMA Dues Bucks County Consortium Courier Times Other Bucks County Association of Townships APMM TMA E-Code Sam's Club Inter County Newspaper	8,848	9,000	12,666	13,000	10,500
	TOTAL THIS PAGE	8,848	9,000	12,666	13,000	10,500
	TOTAL THIS ACCOUNT	8,848	9,000	12,666	13,000	10,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND CENTRAL GOVERNMENT**

DEPARTMENT: CENTRAL GOVERNMENT

TITLE OF ACCOUNT: MISCELLANEOUS

ACCOUNT NUMBER: 01400-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MISCELLANEOUS ITEMS Spring Water Court Filing Fees Insurance Deductible - unreimbursed Various Contributions 1st Aid Supplies Mileage Reimbursement Recorder, Misc Committees County of Bucks - Monthly reporting	17,514	6,000	4,480	6,000	6,000
2	Unanticipated or Unplanned Projects 4 year average is \$8,500 annually	0				
TOTAL THIS PAGE		17,514	6,000	4,480	6,000	6,000
TOTAL THIS ACCOUNT		17,514	6,000	4,480	6,000	6,000

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
GENERAL FUND
GENERAL EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PORJECTED	2016 BUDGET
401	GENERAL EXPENDITURES					
	153-Deferred Comp. Match	19,058	24,000	19,650	24,000	24,000
	156 - Hospitalization	1,271,452	1,310,000	1,036,456	1,310,000	1,410,000
	158 - Disability & Life Ins.	56,539	58,000	51,061	58,000	58,000
	160 - Defined Contribution Match	3,860	10,000	0	0	4,000
	161 - FICA Employers Share	457,219	440,000	317,621	440,000	449,000
	352 - Property/Liability Insurance	159,760	163,000	164,270	165,000	161,000
	354 - Workers Comp	205,387	220,000	231,708	232,000	232,000
	360 - Utilities	2,711	2,600	2,889	3,000	2,600
	430 - Real Estate Taxes	35,948	36,400	36,718	36,718	36,400
	461 - Farmland Preservation	0	1,000	133	500	500
	462 - Enviroment Council	3,152	4,000	2,510	4,000	4,000
	463 - Historical Review Board	0	0	300	300	500
	464 - Historical Commission	53	500	1,325	1,325	0
	465 - Solid Waste	4,343	5,000	0	5,000	5,000
	474 - CMAC	128	600	128	200	500
	475 - Citizens Traffic Commission	531	500	344	500	500
	476 - Citizens Economic	191	500	481	500	500
	491 - Real Estate Tax Refund	40,716	1,000	466	500	1,000
	760 - Rental-Farringer House	2,972	500	2,919	2,919	500
	764 - Dalgewicz Manor House	731	500	252	252	500
	768 - Audit Reconciliations	22,204	0	0	0	0
	TOTAL EXPENDITURES	2,286,954	2,278,100	1,869,232	2,284,714	2,390,500

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES

TITLE OF ACCOUNT: DEFERRED COMPENSATION MATCH

ACCOUNT NUMBER: 01401-153

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	\$1,000 Match - All Non-Uniform Employees	19,058	24,000	19,650	24,000	24,000
TOTAL THIS PAGE		19,058	24,000	19,650	24,000	24,000
TOTAL THIS ACCOUNT		19,058	24,000	19,650	24,000	24,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES
TITLE OF ACCOUNT: HOSPITALIZATION
ACCOUNT NUMBER: 01401-156

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Health Care: Medical, Prescription, Dental	1,271,452	1,310,000	1,036,456	1,310,000	1,410,000
TOTAL THIS PAGE		1,271,452	1,310,000	1,036,456	1,310,000	1,410,000
TOTAL THIS ACCOUNT		1,271,452	1,310,000	1,036,456	1,310,000	1,410,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES

TITLE OF ACCOUNT: DISABILITY & LIFE INSURANCE

ACCOUNT NUMBER: 01401-158

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Long- and Short-Term Disability Life and Accidental Death & Disability (AD&D)	56,539	58,000	51,061	58,000	58,000
TOTAL THIS PAGE		56,539	58,000	51,061	58,000	58,000
TOTAL THIS ACCOUNT		56,539	58,000	51,061	58,000	58,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES
 TITLE OF ACCOUNT: DEFINED CONTRIBUTION MATCH
 ACCOUNT NUMBER: 01401-160

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Defined Contribution Match	3,860	10,000	0	0	4,000
TOTAL THIS PAGE		3,860	10,000	0	0	4,000
TOTAL THIS ACCOUNT		3,860	10,000	0	0	4,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES
TITLE OF ACCOUNT: FICA EMPLOYER'S SHARE
ACCOUNT NUMBER: 01401-161

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Employers Share FICA - @ 7.65% Payroll	457,219	440,000	317,621	440,000	449,000
TOTAL THIS PAGE		457,219	440,000	317,621	440,000	449,000
TOTAL THIS ACCOUNT		457,219	440,000	317,621	440,000	449,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES

TITLE OF ACCOUNT: PROIPERTY/LIABILITY INSURANCE

ACCOUNT NUMBER: 01401-352

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	DVIT General Insurance Coverage	159,760	163,000	164,270	165,000	161,000
TOTAL THIS PAGE		159,760	163,000	164,270	165,000	161,000
TOTAL THIS ACCOUNT		159,760	163,000	164,270	165,000	161,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES

TITLE OF ACCOUNT: WORKERS COMPENSATION INSURANCE

ACCOUNT NUMBER: 01401-354

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Workers Compensation Insurance Coverage - Delaware Valley Workers Compensation Trust (DVWCT) Based on Exposure/Claims and Payroll	205,387	220,000	231,708	232,000	232,000
TOTAL THIS PAGE		205,387	220,000	231,708	232,000	232,000
TOTAL THIS ACCOUNT		205,387	220,000	231,708	232,000	232,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES

TITLE OF ACCOUNT: UTILITIES

ACCOUNT NUMBER: 01401-360

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Utilities	2,711	2,600	2,889	3,000	2,600
TOTAL THIS PAGE		2,711	2,600	2,889	3,000	2,600
TOTAL THIS ACCOUNT		2,711	2,600	2,889	3,000	2,600

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES
TITLE OF ACCOUNT: REAL ESTATES TAXES
ACCOUNT NUMBER: 01401-430

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Real Estate Taxes - Assessed on Township-Owned Property	35,948	36,400	36,718	36,718	36,400
	SE Cor Woodside & Dolington Roads 2,645.20					
	Lot #2 NW Cor Quarry & Dolington Roads 628.27					
	Patterson 7,981.83					
	Patterson 10,314.97					
	ES Upper River Road 4,489.78					
	WS Oxford Valley Road 11,193.74					
	Faytol 1,348.45					
	Samost 12,878.37					
	Lot Between Patterson Farm & I-95 76.62					
	Detention Basin Woodfield Estates N Lily Pond Lane 658.91					
	Lot 102 Dolington Estates II 183.89					
	Open Space D KE Farm 36.59					
	Open Space A KE Farm 54.89					
	Open Space C KE Farm 54.89					
	Open Space E KE Farm 134.18					
	Open Space B KE Farm 195.16					
	Detention Basin - Santosa Estates 42.69					
	K Run to Become P/O 20-34-78-3 207.36					
	Open Space K Run on Stony Hill Road 914.81					
	Based on potential 1 millage increase in 2010					
	TOTAL THIS PAGE	35,948	36,400	36,718	36,718	36,400
	TOTAL THIS ACCOUNT	35,948	36,400	36,718	36,718	36,400

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES
TITLE OF ACCOUNT: FARMLAND PRESERVATION CORPORATION
ACCOUNT NUMBER: 01401-461

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Farmland Preservation Expenditures	0	1,000	133	500	500
TOTAL THIS PAGE		0	1,000	133	500	500
TOTAL THIS ACCOUNT		0	1,000	133	500	500

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES

TITLE OF ACCOUNT: ENVIRONMENT COUNCIL

ACCOUNT NUMBER: 01401-462

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MISCELLANEOUS - (Recorder, etc.)	3,152	4,000	2,510	4,000	4,000
TOTAL THIS PAGE		3,152	4,000	2,510	4,000	4,000
TOTAL THIS ACCOUNT		3,152	4,000	2,510	4,000	4,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES
TITLE OF ACCOUNT: HISTORICAL REVIEW BOARD
ACCOUNT NUMBER: 01401-463

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Historical Review Board	0	0	300	300	500
TOTAL THIS PAGE		0	0	300	300	500
TOTAL THIS ACCOUNT		0	0	300	300	500

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES
TITLE OF ACCOUNT: HISTORICAL COMMISSION
ACCOUNT NUMBER: 01401-464

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Historical Commission Expenditures Workshop/education fees Dues/membership Long Distance calls Photography/reproduction Advertising Fees Historical Research and planning consultants Special Projects: Costs related to Historical Commission Open House, Trolley Rental, Tent Rental, etc. Also the purchase of tiles to sell as fundraiser. Expense overage is partially offset by revenue from sale of tiles Recording Secretary	53	500	1,325	1,325	0
TOTAL THIS PAGE		53	500	1,325	1,325	0
TOTAL THIS ACCOUNT		53	500	1,325	1,325	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES
TITLE OF ACCOUNT: SOLID WASTE/RECYCLING
ACCOUNT NUMBER: 01401-465

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Hazardous Waste Collection County of Bucks Household Hazardous Waste Collection Program Fall expenditure each year.	4,343	5,000	0	5,000	5,000
TOTAL THIS PAGE		4,343	5,000	0	5,000	5,000
TOTAL THIS ACCOUNT		4,343	5,000	0	5,000	5,000

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES

TITLE OF ACCOUNT: CMAC

ACCOUNT NUMBER: 01401-474

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Miscellaneous - Cable TV Exp. & Electrical, Recording Secretary for Cable TV Advisory Board	128	600	128	200	500
TOTAL THIS PAGE		128	600	128	200	500
TOTAL THIS ACCOUNT		128	600	128	200	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES

TITLE OF ACCOUNT: CITIZENS TRAFFIC COMMISSION

ACCOUNT NUMBER: 01401-475

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Miscellaneous Recording Secretary	531	500	344	500	500
TOTAL THIS PAGE		531	500	344	500	500
TOTAL THIS ACCOUNT		531	500	344	500	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES

TITLE OF ACCOUNT: CITIZENS ECONOMIC DEV. COMMISSION

ACCOUNT NUMBER: 01401-476

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Miscellaneous - Recording Secretary	191	500	481	500	500
TOTAL THIS PAGE		191	500	481	500	500
TOTAL THIS ACCOUNT		191	500	481	500	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES

TITLE OF ACCOUNT: REAL ESTATE TAX REFUNDS

ACCOUNT NUMBER: 01401-491

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Real Estate Tax Refunds - prior years Historical amounts indicate need for budget here 2 lareg refunds in 2010 totalling \$6,900, historical average is under \$1,000 annually.	40,716	1,000	466	500	1,000
TOTAL THIS PAGE		40,716	1,000	466	500	1,000
TOTAL THIS ACCOUNT		40,716	1,000	466	500	1,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES

TITLE OF ACCOUNT: RENTAL PROPERTY - FARRANGER HOUSE

ACCOUNT NUMBER: 01401-760

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Farringer House - general repairs and maintenance-plumbing, electrical, wood, etc. Costs include: Security & Repairs & Maintenance Current tenant has 3 year lease, through 2014 4 year average is \$2,650 annually	2,972	500	2,919	2,919	500
TOTAL THIS PAGE		2,972	500	2,919	2,919	500
TOTAL THIS ACCOUNT		2,972	500	2,919	2,919	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES
TITLE OF ACCOUNT: DALGEWICZ MANOR HOUSE
ACCOUNT NUMBER: 01401-764

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Repairs to Structures and Property Unexpected Repairs in 2009 Maintenance 2010 - Tree removal and security Maintenance 2011 - No repairs 4 year average is \$1,500 annually	731	500	252	252	500
TOTAL THIS PAGE		731	500	252	252	500
TOTAL THIS ACCOUNT		731	500	252	252	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND GENERAL EXPENDITURES**

DEPARTMENT: GENERAL EXPENDITURES
TITLE OF ACCOUNT: AUDIT RECONCILIATIONS
ACCOUNT NUMBER: 01401-768

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Audit Reconciliations	22,204	0	0	0	0
TOTAL THIS PAGE		22,204	0	0	0	0
TOTAL THIS ACCOUNT		22,204	0	0	0	0

Prepared by: Terry Fedorchak _____

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
GENERAL FUND - FINANCE
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
402	FINANCIAL ADMIN.					
	100-Personal Services	144,086	153,000	106,376	153,000	168,000
	200-Parts & Supplies	2,498	2,500	979	2,500	2,500
	260-Minor Equipment	303	1,000	439	1,000	1,000
	300-Contracted Services	14,768	22,000	8,305	15,000	10,000
	317-Education & Training	0	500	0	500	500
	420-Dues & Subscriptions	0	200	0	0	200
	TOTAL EXPENDITURES	161,655	179,200	116,099	172,000	182,200

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FINANCE DEPARTMENT**

DEPARTMENT: FINANCE

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 01402-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	FINANCE DEPARTMENT STAFF Senior Accountant Accounts Payable Finance Clerk position moved from full-time to part-time Part Time Accountant	144,086	153,000	106,376	153,000	168,000
TOTAL THIS PAGE		144,086	153,000	106,376	153,000	168,000
TOTAL THIS ACCOUNT		144,086	153,000	106,376	153,000	168,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FINANCE DEPARTMENT**

DEPARTMENT: FINANCE

TITLE OF ACCOUNT: PARTS & SUPPLIES

ACCOUNT NUMBER: 01402-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Paper - Copier, Budget Forms, Checks, Envelopes, P.O.s, Deposit Slips, Invoices, 1099s, etc. GENERAL OFFICE SUPPLIES Pens, pencil supplies, binders, file folders, calculator supplies, tape, shipping & mailing, etc.	2,498	2,500	979	2,500	2,500
TOTAL THIS PAGE		2,498	2,500	979	2,500	2,500
TOTAL THIS ACCOUNT		2,498	2,500	979	2,500	2,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FINANCE DEPARTMENT**

DEPARTMENT: FINANCE

TITLE OF ACCOUNT: MINOR EQUIPMENT

ACCOUNT NUMBER: 01402-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Miscellaneous, chairs, file cabinets, shelving	303	1,000	439	1,000	1,000
TOTAL THIS PAGE		303	1,000	439	1,000	1,000
TOTAL THIS ACCOUNT		303	1,000	439	1,000	1,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FINANCE DEPARTMENT**

DEPARTMENT: FINANCE

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 01402-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Bucks County Bookkeeping Service	14,768	22,000	8,305	15,000	10,000
TOTAL THIS PAGE		14,768	22,000	8,305	15,000	10,000
TOTAL THIS ACCOUNT		14,768	22,000	8,305	15,000	10,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FINANCE DEPARTMENT**

DEPARTMENT: FINANCE

TITLE OF ACCOUNT: EDUCATION AND TRAINING

ACCOUNT NUMBER: 01402-317

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Seminars, Conferences, Continuing Education GFOA National State MUNIS Traning for Upgrade	0	500	0	500	500
TOTAL THIS PAGE		0	500	0	500	500
TOTAL THIS ACCOUNT		0	500	0	500	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FINANCE DEPARTMENT**

DEPARTMENT: FINANCE

TITLE OF ACCOUNT: DUES AND SUBSCRIPTIONS

ACCOUNT NUMBER: 01402-420

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Dues & Subscriptions GFOA H/R Sam's Club Progressive Business - H/R & Payroll Updates	0	200	0	0	200
TOTAL THIS PAGE		0	200	0	0	200
TOTAL THIS ACCOUNT		0	200	0	0	200

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: TAX COLLECTION

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 01403-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	\$1.15 per bill paid through payroll as statutory employee 4 year average is \$15,300	15,668	15,300	13,952	15,300	15,300
TOTAL THIS PAGE		15,668	15,300	13,952	15,300	15,300
TOTAL THIS ACCOUNT		15,668	15,300	13,952	15,300	15,300

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: TAX COLLECTION
 TITLE OF ACCOUNT: OFFICE ADMINISTRATION
 ACCOUNT NUMBER: 01403-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Postage and Printing of Bills 4 year average is \$4,500 annually	4,731	5,000	5,018	6,000	5,000
TOTAL THIS PAGE		4,731	5,000	5,018	6,000	5,000
TOTAL THIS ACCOUNT		4,731	5,000	5,018	6,000	5,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TAX DEPARTMENT**

DEPARTMENT: TAX COLLECTION
TITLE OF ACCOUNT: BONDING FEES
ACCOUNT NUMBER: 01403-353

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Bonding Fees Rate locked in through 2014.	830	1,000	830	1,000	1,000
TOTAL THIS PAGE		830	1,000	830	1,000	1,000
TOTAL THIS ACCOUNT		830	1,000	830	1,000	1,000

Prepared by: Terry Fedorchak _____

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
GENERAL FUND - INFORMATION TECHNOLOGY
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
407	INFORMATION TECHNOLOGY					
	200-Parts & Supplies	7,017	5,000	3,128	5,000	6,000
	260-Minor Equipment	3,627	4,000	170	4,000	4,000
	300-Contracted Services	25,475	27,000	23,547	27,000	27,000
	317-Education & Training	0	1,000	0	0	0
	391-Hardware Maintenance	0	3,500	0	3,500	3,500
	392-Software Maintenance	19,119	20,000	30,091	30,091	23,000
	480-Miscellaneous	8,948	9,000	14,192	14,192	9,500
	TOTAL EXPENDITURES	64,186	69,500	71,129	83,783	73,000

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
INFORMATION TECHNOLOGY**

DEPARTMENT: INFORMATION TECHNOLOGY
TITLE OF ACCOUNT: PARTS & SUPPLIES
ACCOUNT NUMBER: 01407-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014	2015	11/16/2015	2015	2016
		ACTUAL	BUDGET	ACTUAL	PROJECTED	BUDGET
1	LASER SUPPLIES 2 color laser printers 2 black and white laser	7,017	5,000	3,128	5,000	6,000
2	COMPUTER PAPER 30 boxes of 9 x 11 white paper @ \$20 - est. \$600 10 boxes of copier paper @ \$22 - est. \$220 5 boxes of 3 hold paper @ \$30 - est \$150					
3	MISC- color ink-jet printer cartridges for 3 printers					
TOTAL THIS PAGE		7,017	5,000	3,128	5,000	6,000
TOTAL THIS ACCOUNT		7,017	5,000	3,128	5,000	6,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
INFORMATION TECHNOLOGY**

DEPARTMENT: INFORMATION TECHNOLOGY
TITLE OF ACCOUNT: MINOR EQUIPMENT
ACCOUNT NUMBER: 01407-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Unexpected replacements 4 year average is \$1,300 annually	3,627	4,000	170	4,000	4,000
TOTAL THIS PAGE		3,627	4,000	170	4,000	4,000
TOTAL THIS ACCOUNT		3,627	4,000	170	4,000	4,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
INFORMATION TECHNOLOGY**

DEPARTMENT: INFORMATION TECHNOLOGY
TITLE OF ACCOUNT: CONTRACTED SERVICES
ACCOUNT NUMBER: 01407-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Verizon Internet	25,475	27,000	23,547	27,000	27,000
2	Dynamatrix Corp Contract \$9,998.75 Per Quarter					
TOTAL THIS PAGE		25,475	27,000	23,547	27,000	27,000
TOTAL THIS ACCOUNT		25,475	27,000	23,547	27,000	27,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
INFORMATION TECHNOLOGY**

DEPARTMENT: INFORMATION TECHNOLOGY
TITLE OF ACCOUNT: EDUCATION & TRAINING
ACCOUNT NUMBER: 01407-317

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	General Software Education MUNIS Training	0	1,000	0	0	0
TOTAL THIS PAGE		0	1,000	0	0	0
TOTAL THIS ACCOUNT		0	1,000	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
INFORMATION TECHNOLOGY**

DEPARTMENT: INFORMATION TECHNOLOGY
TITLE OF ACCOUNT: HARDWARE MAINTENANCE
ACCOUNT NUMBER: 01407-391

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Printer repair/replacement - printer necessary for latest version of MUNIS Computer repair/replacement/upgrades 4 year average is \$3,000 annually	0	3,500	0	3,500	3,500
TOTAL THIS ACCOUNT		0	3,500	0	3,500	3,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
INFORMATION TECHNOLOGY**

DEPARTMENT: INFORMATION TECHNOLOGY
TITLE OF ACCOUNT: SOFTWARE MAINTENANCE
ACCOUNT NUMBER: 01407-392

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Tyler Technologies Contract - Annual support for Munis software Split between data processing, sewer, and pool Munis software licensing	19,119	20,000	30,091	30,091	23,000
TOTAL THIS PAGE		19,119	20,000	30,091	30,091	23,000
TOTAL THIS ACCOUNT		19,119	20,000	30,091	30,091	23,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
INFORMATION TECHNOLOGY**

DEPARTMENT: INFORMATION TECHNOLOGY
TITLE OF ACCOUNT: MISCELLANEOUS
ACCOUNT NUMBER: 01407-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Televising Public Meetings Foster Digital Media Contract	8,948	9,000	14,192	14,192	9,500
TOTAL THIS PAGE		8,948	9,000	14,192	14,192	9,500
TOTAL THIS ACCOUNT		8,948	9,000	14,192	14,192	9,500

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
GENERAL FUND - POLICE
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
410	POLICE					
	100 - Personal Services	3,193,631	3,313,747	2,217,848	3,200,000	3,316,848
	102 - Crossing Guards	136,021	146,405	99,558	146,405	150,065
	103 - Overtime	278,154	220,000	191,798	260,000	227,000
	104 - Office	152,504	159,775	111,430	159,775	176,718
	105 - Court & Standby	54,145	54,410	27,963	54,410	55,839
	151 - Longevity	78,701	80,808	68,321	80,808	80,164
	152 - Other Benefits	203,871	222,073	4,687	222,073	223,564
	153 - Deferred Comp. Match	46,040	49,400	43,216	49,400	49,400
	154 - Retirement Benefits	0	35,000	26,180	26,180	71,000
	205 - Uniforms & Equip	68,608	70,000	71,898	71,898	71,300
	206 - Photo Supplies	0	100	0	100	100
	210 - Office/Administration	15,525	15,500	9,742	15,500	15,500
	232 - Diesel & Gasoline Fuel	71,968	95,000	34,640	50,000	50,000
	242 - Crime Prevention	1,757	7,350	2,253	7,350	7,350
	251 - Vehicle Parts & Supp.	42,065	45,300	37,427	45,300	45,300
	260 - Minor Equipment	15,777	27,470	19,184	27,470	27,480
	300 - Contracted Service	42,452	46,788	45,184	46,788	74,918
	317 - Education/Training	17,847	27,950	16,827	27,950	33,750
	319 - Animal Control	18,042	17,800	14,642	17,800	17,900
	321 - Telephone	29,936	31,000	27,003	31,000	34,120
	327 - Radio-Maintenance	0	1,800	0	1,800	1,800
	361 - Electric	6,704	7,000	5,024	7,000	7,000
	375 - Traffic Signal Repairs	28,455	30,000	15,644	25,000	30,000
	376 - Pistol Range Maint.	1,164	2,500	482	2,500	2,500
	420 - Dues & Subscriptions	2,482	2,617	2,770	2,770	2,777
	450 - Emergency Management	2,605	3,800	16	3,300	5,500
	480 - Miscellaneous	19,652	19,500	36,125	36,125	19,500
	485 - D.A.R.E. Program	3,858	4,500	2,537	4,500	4,500
	490 - Mobile Phones	1,836	9,000	0	9,000	9,000
	TOTAL EXPENDITURES	4,533,800	4,746,593	3,132,400	4,632,202	4,810,893

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 01410-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	SHIFT DIFFERENTIAL PAY (CONTRACT ITEM) Based on prior experience, re: number of shifts worked		24,000	0	24,000	24,000
TOTAL THIS PAGE		0	24,000	0	24,000	24,000
TOTAL THIS ACCOUNT		3,193,631	3,313,747	2,217,848	3,200,000	3,316,848

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: CROSSING GUARDS

ACCOUNT NUMBER: 01410-102

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	<p>CROSSING GUARDS</p> <p>Crossing guards are paid an hourly rate with a four hour per day minimum for 180 days per year: Crossing Guards: Adamo, L. Bender, R. Brelsford, J Brelsford, L. Burke, E Crea Jr., J Devine, M. Eckman, D. Gomba, J. Harrison, G. Lovejoy, J. Pattley, T.</p> <p>There are also sub. guards who are paid only when they work. Their pay is taken from the regular guards, who receive no benefits when sick or off.</p>	136,021	146,405	99,558	146,405	150,065
TOTAL THIS PAGE		136,021	146,405	99,558	146,405	150,065
TOTAL THIS ACCOUNT		136,021	146,405	99,558	146,405	150,065

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: OVERTIME

ACCOUNT NUMBER: 01410-103

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	OVERTIME Based on prior experience includes: Special details Sick leave coverage Extend duty Speed Enforcement Truck Enforcement Youth Aid Panel Training Community Policing Investigations Criminal Juvenile Surveillance D.A.R.E	278,154	220,000	191,798	260,000	227,000
	TOTAL THIS PAGE	278,154	220,000	191,798	260,000	227,000
	TOTAL THIS ACCOUNT	278,154	220,000	191,798	260,000	227,000

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: PERSONAL SERVICES-POLICE OFFICE

ACCOUNT NUMBER: 01410-104

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	Wagner, Jennifer - Office Mgr. Grant, Eleanor - Secretary Mignot, Christine - Secretary	152,504	47,682 39,582 36,900	111,430	159,775	48,874 40,571 37,822
2	OFFICE SALARIES - PART TIME Position 1 - P. Vogel Position 2 - N. Arnold		17,244 16,367			17,675 16,776
3	SALARIES, OFFICE - OVERTIME Based on prior experience, call ins for special investigations, holiday office coverage, etc.		0			0
4	COLLEGE INTERN - 12 weeks - part-time We have had an intern program with several colleges for many years. We are unable to compete with paying internships. Interns perform many research and statistical projects and help out during office staff vacations.		2,000			0
5	TRAFFIC SAFETY COORDINATOR - 6 months		0			15,000
TOTAL THIS PAGE		152,504	159,775	111,430	159,775	176,718
TOTAL THIS ACCOUNT		152,504	159,775	111,430	159,775	176,718

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: PERSONAL SERVICES-COURT ATTENDANCE

ACCOUNT NUMBER: 01410-105

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	COURT ATTENDANCE PAY (OVERTIME)	54,145	41,680	27,963	54,410	43,139
2	STANDBY PAY (CONTRACT ITEM) Based on prior experience, pay for standby while off duty for court call		12,730			12,700
TOTAL THIS PAGE		54,145	54,410	27,963	54,410	55,839
TOTAL THIS ACCOUNT		54,145	54,410	27,963	54,410	55,839

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: LONGEVITY

ACCOUNT NUMBER: 01410-151

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	LONGEVITY PAY (CONTRACT ITEM) Yearly bonus pay for years of service beginning with 5years of service and increased at five year intervals until 20 years of service when max is reached.	78,701		68,321	80,808	
	Roche, Thomas - Cpt. 1/02/74		3,768			3,900
	Bainbridge, Joseph - Sgt. 8/08/77		3,768			3,900
	Histand, Michael - Sgt. 12/02/82		3,768			3,900
	Detample, Glenn - Det. 3/1/84		3,768			0
	Mitchell, Sean - Ptl. 2/01/88		3,350			3,467
	Augustin, Thomas - Cpl. 7/01/88		3,350			3,467
	Lewis, Robert - Lt. 6/5/94		2,931			3,033
	Ferri, Steve - Ptl. 5/22/94		2,931			3,033
	Briam, Jason - Sgt. 6/19/94		2,931			3,033
	Golder, Brian - Sgt. 3/4/96		2,512			3,033
	McKee, Duncan - Ptl. 3/18/96		2,512			0
	Omlor, Brian - Det. Sgt. 4/1/96		2,512			3,033
	Pell, Michael - Ptl. 8/24/96		2,512			3,033
	Hilghman, Larry - Cpl. 6/22/99		2,512			2,600
	Reeves, Timothy - Cpl. 6/24/99		2,512			2,600
	Catoni, Fabrizio - Ptl. 6/28/99		2,512			2,600
	Coluzzi, Kenneth - Chief 10/9/00		2,512			2,600
	Campbell, John - Det. 7/30/01		2,512			2,600
	Siano, Denise - Det. 7/20/02		2,512			0
	Pitcher, George - Det. 8/9/04		2,512			2,167
	Bradley, Kurt - Cpl. 8/2/05		2,093			2,167
	Hamski, Kurt - Ptl. 9/6/05		2,093			2,167
	Rivers, James - Ptl. 4/10/06		1,675			2,167
	Golder, Keith - Ptl. 4/24/06		1,675			2,167
	Lange, Peter - Det. 5/8/06		1,675			2,167
	Meehl, Richard - Ptl. 6/25/07		1,675			1,733
	Stinson, Kenneth - Ptl. 7/9/07		1,675			1,733
	U'Selis, Timothy - Ptl. 1/5/09		1,675			1,733
	Holder, Brian - Ptl. 1/6/09		1,675			1,733
	Scherf, Gerald - Ptl. 2/2/09		1,675			1,733
	Kennedy, Robert - Ptl. 04/26/10		1,675			1,733
	Pontarelli, Brian - Ptl. 05/10/10		1,675			1,733
	Landis, Jason - Ptl. 09/27/10		1,675			1,733
	Forrest, Michael - Ptl. 6/27/11					1,733
	Kasprzyk, David - Ptl. 7/5/11					1,733
	TOTAL THIS PAGE	78,701	80,808	68,321	80,808	80,164
	TOTAL THIS ACCOUNT	78,701	80,808	68,321	80,808	80,164

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: OTHER BENEFITS

ACCOUNT NUMBER: 01410-152

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	INCENTIVE, COLLEGE CREDIT (CONTRACT ITEM) Percentage of base salary for college degree, MA-3%, BA/BS-2.5%, AA/AS 1.5%	203,871		4,687	61,282	
	Chief BA, MBA		3,988			4,128
	Roche, Thomas AA (Retire 03/01/15)		1,658			429
	Augustin, Thomas BA		2,204			2,281
	Bainbridge, Joseph AA		1,388			1,437
	Bradley, Kurt 60+		1,322			1,369
	Braim, Jason AA		1,388			1,437
	Cahill, Patrick BA		0			1,366
	Campbell, John AA		1,322			1,367
	DeTample, Glenn 60+		1,322			0
	Ferri, Steve BA		2,093			2,167
	Forrest, Michael BA		1,879			2,167
	Golder, Brian MBA		2,776			2,873
	Golder, Keith 60+		1,256			1,300
	Hamski, Todd BA		2,093			2,167
	Hilghman, Larry BA		2,204			2,281
	Histand, Michael BS,MA		2,776			2,873
	Holder, Brian 60+		1,256			1,300
	Kasprzyk, David AA		1,127			1,300
	Kennedy, Robert AA		1,256			2,167
	Landis, Jason BA		2,093			2,167
	Lange, Peter BA		2,093			2,281
	Leimbach, Kevin, BS		1,255			1,367
	Meehl, Richard, BS		2,093			2,281
	Mitchell, Sean BA		2,093			2,167
	Omlor, Brian 60+		1,405			1,454
	Pitcher, George AA		1,322			1,367
	Pontarelli, Brian AA		1,256			1,300
	Reeves, Timothy MBA		2,644			2,737
	Rivers, James BA		2,093			2,167
	Scherf, Gerard, AA		1,256			1,300
	Siano, Denise AA		1322			0
	Stinson, Kenneth, BS		2,093			2,167
	U'Selis, Timothy 60+		1,256			1,300
	New Officer (3-15, 1-16)		3,700			3,700
	SUBTOTAL	203,871	61,282	4,687	61,282	62,164
2	TUITION ASSISTANCE (CONTRACT ITEM) \$100 per year per officer enrolled in approved college level course		3,000		3,000	3,000
3	VISION BENEFITS (CONTRACT ITEM) In lieu of vision medical insurance, Twp. pays portion of eye exam and glasses. 1. Eye exam 20@ \$100.00 2. Prescribed glasses 16 @ \$150.00		2,000 2,400		2,000 2,400	2,000 2,400
4	HOLIDAY PAY (CONTRACT ITEM) (12 Holidays at an officers daily rate [salary/260])		153,391		153,391	154,000
	TOTAL THIS PAGE	203,871	222,073	4,687	222,073	223,564
	TOTAL THIS ACCOUNT	203,871	222,073	4,687	222,073	223,564

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: DEFERRED COMPENSATION PLAN MATCH

ACCOUNT NUMBER: 01410-153

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	DEFERRED COMP MATCH (CONTRACT ITEM) Twp. match to ICMA contributions by officers up to \$1,300 per 38 officers per year	46,040	49,400	43,216	49,400	49,400
TOTAL THIS PAGE		46,040	49,400	43,216	49,400	49,400
TOTAL THIS ACCOUNT		46,040	49,400	43,216	49,400	49,400

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: RETIREMENT BENEFITS

ACCOUNT NUMBER: 01410-154

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	BUDGET YEAR RETIREMENT(S) - DeTample Captain Roche	0 0	35,000 0	26,180 0	26,180 0	0 71,000
	TOTAL THIS PAGE	0	35,000	26,180	26,180	71,000
	TOTAL THIS ACCOUNT	0	35,000	26,180	26,180	71,000

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: UNIFORMS & EQUIPMENT

ACCOUNT NUMBER: 01410-205

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	UNIFORM ALLOWANCE (CONTRACT ITEM) For replacement of uniforms \$500.00 per uniformed officer per year (31) \$600.00 per plain clothes officer per year (7)	68,608	19,700	71,898	71,898	19,700
2	UNIFORM MAINTENANCE (CONTRACT ITEM) For cleaning of uniforms, Twp. contribution (\$425 per officer)		16,150			16,150
3	CROSSING GUARD UNIFORM ALLOWANCE \$175.00 per year per guard, (12 fulltime guards, 6 P/T initial issue)		2,000			2,000
4	OFFICER EQUIPMENT (CONTRACT ITEM) For replacement of job related equipment Leather gear Flashlights/repairs/bulbs/batteries/etc. Law book annual updates/replacements Eye/Ear protection for firearm qualifications Duty damaged uniforms/equipment \$150.00/SERT Officer/year - replace/repair (6) \$100.00/MIRT/K-9 Officer/year - replacements (4)		13,000			13,000
5	BALLISTIC VEST REPLACEMENT (CONTRACT ITEM) For replacement of vests every five years; Vests \$1,000 each Tactical Vests \$3,200. Manuf. Replace cycle = 5 years		6,000			6,000
6	TACTICAL EQUIPMENT & UNIFORMS (SERT & Rapid Deployment for Patrol)		3,150			3,150
7	SHIPPING FOR UNIFORMS		1,000			1,000
8	TASER Non-Leathal Duty Weapons & Duty Cartridges (includes training, supplies and replacements)		6,000			6,500
9	HAND GUN, Rifle, Shotgun Replacement Rotation (X Guns)		0			0
10	INITIAL ISSUE NEW OFFICERS		3,000			3,800
TOTAL THIS PAGE		68,608	70,000	71,898	71,898	71,300
TOTAL THIS ACCOUNT		68,608	70,000	71,898	71,898	71,300

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: PHOTO SUPPLIES

ACCOUNT NUMBER: 01410-206

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	POLICE PHOTOGRAPHY Film, Photo Paper, Memory and CD Disks, Camera Equipment	0	100	0	100	100
TOTAL THIS PAGE		0	100	0	100	100
TOTAL THIS ACCOUNT		0	100	0	100	100

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: OFFICE/ADMINISTRATION

ACCOUNT NUMBER: 01410-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	OFFICE EXPENSE Paper Goods Printing Copy Paper Note Pads Legal Pads File Cards File Folders Case Jackets Pens/Pencils Binders File Cabinets Paper clips/tape etc. Copy machine toner Printer ribbons and inkjet cartridges/toners typewriter ribbons Computer Disketets Misc. purchases	15,525	15,500	9,742	15,500	15,500
	TOTAL THIS PAGE	15,525	15,500	9,742	15,500	15,500
	TOTAL THIS ACCOUNT	15,525	15,500	9,742	15,500	15,500

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: DIESEL & GASOLINE FUEL

ACCOUNT NUMBER: 01410-232

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	VEHICLE FUEL - UNLEADED 2002 - \$ 17,439 2003 - \$ 23,552 2004 - \$ 29,397 2005 - \$ 34,185 2006 - \$ 57,942 2007 - \$ 70,042 2008 - \$ 72,359 2009 - \$ 42,676 2010 - \$ 67,358 2011 - \$ 84,312 2012 - \$ 96,094 2013 - \$ 82,111 2014 - \$ 71,968 (Budget figure based on past years usage x's the rate supplied by Public Works - \$2.50 for 2014)	71,968	95,000	34,640	50,000	50,000
	TOTAL THIS PAGE	71,968	95,000	34,640	50,000	50,000
	TOTAL THIS ACCOUNT	71,968	95,000	34,640	50,000	50,000

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: CRIME PREVENTION

ACCOUNT NUMBER: 01410-242

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	CRIME PREVENTION PROGRAM Supplies-Handouts/Printing/etc Videos Organizer per Diem Training Programming Meetings	1,757	5,250	2,253	7,350	5,250
2	Community Policing Equipment Police Bicycle, Safety Equipment Officer's uniforms/equipment Note: Program provides crime watch block organization and community group programs		500			500
3	BICYCLE MAINTENANCE & REPAIR 5 bicycles		100			100
4	U/AGE TIP LINE (Citizen's Crime Commission) 1 usage, item 2		1,500			1,500
TOTAL THIS PAGE		1,757	7,350	2,253	7,350	7,350
TOTAL THIS ACCOUNT		1,757	7,350	2,253	7,350	7,350

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: VEHICLE PARTS & SUPPLIES

ACCOUNT NUMBER: 01410-251

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	VEHICLE TIRES	42,065	5,750	37,427	45,300	5,750
2	REPAIR PARTS & SUPPLIES		25,750			25,750
3	OUTSIDE REPAIRS		13,500			13,500
4	TOWING EXPENSES		150			150
5	LICENSES & TAGS		150			150
TOTAL THIS PAGE		42,065	45,300	37,427	45,300	45,300
TOTAL THIS ACCOUNT		42,065	45,300	37,427	45,300	45,300

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: MINOR EQUIPMENT

ACCOUNT NUMBER: 01410-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	OFFICE FURNITURE & MISCELLANEOUS EQUIPMENT	15,777	1,500	19,184	27,470	1,500
2	E-Z STREETS UPGRADE		200			0
3	SURVIVALINK (Automated External Defibrillators)		500			500
4	COLOR PRINTER		800			800
5	COMPUTER, UPGRADES		1,500			1,500
6	COMPUTER PARTS & SOFTWARE		4,000			4,000
7	BATTERIES - Replacements for cell phones, thermal imagers, etc.		160			160
8	VIDIO SECURITY SYSTEM/CAMERAS: Prisoner Area, Lobby, Rear Door, Evidence & Property Room, etc.		6,000			6,000
9	REPLACEMENT SPEED ENFORCEMENT EQUIPMENT (VASCAR & ESP)		2,000			2,000
10	INVESTIGATIVE EQUIPMENT		3,000			3,000
11	XDPM Spare Batteries (TASER)		100			100
12	MEDICAL SUPPLIES, Patrol Car Oxygen Tanks		500			500
13	MINOLTA COPIER LEASE (approx \$230/month)		2,760			3,120
14	AED UNITS (Replace old units)		3,000			3,000
15	COVERT AND SURVEILLENCE CAMERAS		1,300			1,300
16	ALERT EVIDENCE SCAN SYSTEM		150			0
TOTAL THIS PAGE		15,777	27,470	19,184	27,470	27,480
TOTAL THIS ACCOUNT		15,777	27,470	19,184	27,470	27,480

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 01410-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	COMPUTER SOFTWARE MAINT - LICENSE FEES METRO - maintenance of Visual Alert	42,452	4,400	45,184	46,788	4,400
2	COPIER MAINTENANCE - MINOLTA EP 2030		1,200			1,200
3	SPEED EQUIP CERTIFICATION CONTRACT - davidheisers		1,500			1,500
4	SPEED EQUIP CERTIFICATION CONTRACT - YIS-Cowden		600			600
5	CAR WASH (SPARKLE) 27 CARS		2,800			2,900
6	LEXISNEXIS (Database Tec)/ACCUPRINT & TLO Identify, locate, profile individuals		2,000			2,000
7	EQUIPMENT REPAIR AND MAINTENANCE		300			300
8	MSM SERVICE, FIRST AID SUPPLIES- moved from misc.		200			200
9	AUTOMATED FINGERPRINT ID SYSTEM - Maintenance (1 year full warranty - maintenance agreement needed upon the expiration of warranty.) IDENTIX		6,100			6,100
10	COMPUTER PHOTO IMAGING NETWORK (CPIN) - Maintenance		3,800			3,800
11	CAROUSEL IND Video Processing Unit		750			750
12	DYNAMATRIX CONTRACT, PD PORTION		20,000			20,000
13	SAXON - KYOCCERA COPIER MAINTENANCE		700			700
14	LEADS-ON-LINE		2,238			2,238
15	APEX Overhead Door System Maintenance		200			280
16	BUCKS COUNTY DNA PROGRAM (Bode Tech)		0			13,000
17	TASER - Yearly Cloud Storage Fee (Bvid.com)		0			13,000
18	POWER DMS (Accreditation Management Software)		0			1,950
TOTAL THIS PAGE		42,452	46,788	45,184	46,788	74,918
TOTAL THIS ACCOUNT		42,452	46,788	45,184	46,788	74,918

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: EDUCATION & TRAINING

ACCOUNT NUMBER: 01410-317

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	EDUCATION & TRAINING	17,847		16,827	27,950	
	Mandatory Training - Fees		600			600
	CPR/First Aid Training - Fees & AED CERT. FEES		4,200			4,200
2	PA CHIEFS OF POLICE CONFERENCE		500			500
3	SCHOOLS & SEMINARS		5,000			5,000
4	WEAPONS PARTS, CLEANING SUPPLIES & ACCESSORIES		1,000			1,000
5	AMMUNITION, TRAINING (Pistols, Rifles, Shotgun, SERT)		12,500			12,500
6	TECHNICAL & LEGAL UPDATE, POLYGRAPH		700			700
7	BUREAU OF NARCOTICS OFFICERS ASSOC. CONFERENCE		450			450
8	MPOTEC RECRUIT TRAINING (Act 120 Basic PO Training)		1,000			1,000
9	INVESTIGATORS SPECIALIZED TRAINING (Computer/cell phone, forensics)		700			700
10	IACP CONFERENCE		1,000			1,000
11	BIKE OFFICER RECERTIFICATION		300			300
12	POLYGRAPH OPERATOR TRAINING		0			5,800
TOTAL THIS PAGE		17,847	27,950	16,827	27,950	33,750
TOTAL THIS ACCOUNT		17,847	27,950	16,827	27,950	33,750

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: ANIMAL CONTROL

ACCOUNT NUMBER: 01410-319

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	ANIMAL CONTROL	18,042	17,300	14,642	17,300	17,300
2	ACO Equipment and/or expenses		500		500	600
TOTAL THIS PAGE		18,042	17,800	14,642	17,800	17,900
TOTAL THIS ACCOUNT		18,042	17,800	14,642	17,800	17,900

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: TELEPHONES

ACCOUNT NUMBER: 01410-321

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	TELEPHONES Mobile Phones	29,936		27,003	31,000	
			20,280			22,600
2	Tactical Term On-Call Phone Reimbursement Expense (5 officers X \$120.00)		720			720
3	Verizon (Regular phone service) - Pacific Telemanage		1,000			1,000
4	Pennsylvania State Police - Secure Communications Line		3,700			3,700
5	Line Systems Inc.		4,500			5,300
6	Miscellaneous Phone Equipment (Replacement and new equip. etc.)		800			800
TOTAL THIS PAGE		29,936	31,000	27,003	31,000	34,120
TOTAL THIS ACCOUNT		29,936	31,000	27,003	31,000	34,120

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: RADIO-MAINTENANCE

ACCOUNT NUMBER: 01410-327

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	RADIO REPAIRS Bucks County Dept of Communications - for parts only, labor provided by Bucks County.	0	500	0	1,800	500
2	OUTSIDE REPAIRS Repairs of municipal bank radios		600			600
3	Police Portable Radio - Repairs, Battery Replacements etc.		700			700
TOTAL THIS PAGE		0	1,800	0	1,800	1,800
TOTAL THIS ACCOUNT		0	1,800	0	1,800	1,800

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: ELECTRIC

ACCOUNT NUMBER: 01410-361

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	ELECTRICITY PECO Traffic signal energy The Township has 31 traffic signal installations: (see acct # 375)	6,704	7,000	5,024	7,000	7,000
TOTAL THIS PAGE		6,704	7,000	5,024	7,000	7,000
TOTAL THIS ACCOUNT		6,704	7,000	5,024	7,000	7,000

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: TRAFFIC SIGNAL REPAIRS

ACCOUNT NUMBER: 01410-375

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED																																		
1	ANNUAL MAINTENANCE AGREEMENT	28,455	9,000	15,644	25,000	9,000																																		
2	TRAFFIC SIGNAL MAINTENANCE Includes - Maint Contract, Non Contract Repairs (storm dmg, accident knockdowns, lightning), Loop detector Replacement, equip replace. The Township has 29 traffic signal installations: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">1 Oxford Valley & Heacock Rds</td> <td style="width: 50%;">18 Big Oak East of Oxford Valley</td> </tr> <tr> <td>2 Big Oak & Makefield Rd</td> <td>19 Stony Hill & Oxford Valley Rd</td> </tr> <tr> <td>3 Makefield & Edgewood Rd</td> <td>20 Stony Hill & 332</td> </tr> <tr> <td>4 Edgewood & Yardley Rd</td> <td>21 Stony Hill & Big Oak</td> </tr> <tr> <td>5 Edgewood & Heacock Rd</td> <td>22 Stony Hill & Township Line Rd</td> </tr> <tr> <td>6 Heacock & Yardly-Langhorne Rd</td> <td>23 Stony Hill & Cardinal Dr</td> </tr> <tr> <td>7 Yardley-Langhorne & Stony Hill Rd</td> <td>24 Lindenhurst & Quarry Rd</td> </tr> <tr> <td>8 Yardley-Langhorne & Twp Line Rd*</td> <td>25 Yardley-Newtown & Mirror Lake</td> </tr> <tr> <td>9 Yardley-Langhorne & Schuyler Dr</td> <td>26 Lindenhurst Rd & Twining (2002)</td> </tr> <tr> <td>10 Heacock & Stony Hill Rd</td> <td>27 Yardley-Pine Grove (2004)</td> </tr> <tr> <td>11 Oxford Valley & Big Oak Rd</td> <td>28 Stony Hill/Bluestone (2004)</td> </tr> <tr> <td>12 Oxford Valley Rd & US Rte 1**</td> <td>29 Edgewood/Oxford Valley (2004)</td> </tr> <tr> <td>13 Route 332 & I-95 NB</td> <td>30 Newtown-Yardley & Creamery Rd</td> </tr> <tr> <td>14 Route 332 & I-95 SB</td> <td>31 Wash. Crossing & Stoopville (2010)</td> </tr> <tr> <td>15 Woodside & Taylorsville Rd</td> <td>32 Lindenhurst & Woodside</td> </tr> <tr> <td>16 Pine Grove/Big Oak</td> <td>33 Oxford Valley & Regency Way (2011)</td> </tr> <tr> <td>17 Oxford Valley & Willow Pond Dr</td> <td>34 West Trenton & Plaza Blvd***</td> </tr> </table> *Maintenance shared with Middletown **Maintenance shared with Falls Twp. (northern ramp signals at Rt 1) ***Maintenance Shared with Morrisville Boro There are also the following flashers: 1 School Flashers - Makefield Elementary 2 School Flashers - Pennwood & Chas. Boehm Middle Schools 3 School Flashers - St. Johns 4 School Flashers - Afton Elementary 5 School Flashers - Quarry Hill Elementary 6 School Flashers - Edgewood Elementary (Edgewood Road) 7 School Flashers - Edgewood Elementary (Oxford Valley Road) 8 Signal - Ahead Flashers for Stony Hill & Oxford Valley Rd 9 Township Complex 10 Shopping Center - Heacock Road	1 Oxford Valley & Heacock Rds	18 Big Oak East of Oxford Valley	2 Big Oak & Makefield Rd	19 Stony Hill & Oxford Valley Rd	3 Makefield & Edgewood Rd	20 Stony Hill & 332	4 Edgewood & Yardley Rd	21 Stony Hill & Big Oak	5 Edgewood & Heacock Rd	22 Stony Hill & Township Line Rd	6 Heacock & Yardly-Langhorne Rd	23 Stony Hill & Cardinal Dr	7 Yardley-Langhorne & Stony Hill Rd	24 Lindenhurst & Quarry Rd	8 Yardley-Langhorne & Twp Line Rd*	25 Yardley-Newtown & Mirror Lake	9 Yardley-Langhorne & Schuyler Dr	26 Lindenhurst Rd & Twining (2002)	10 Heacock & Stony Hill Rd	27 Yardley-Pine Grove (2004)	11 Oxford Valley & Big Oak Rd	28 Stony Hill/Bluestone (2004)	12 Oxford Valley Rd & US Rte 1**	29 Edgewood/Oxford Valley (2004)	13 Route 332 & I-95 NB	30 Newtown-Yardley & Creamery Rd	14 Route 332 & I-95 SB	31 Wash. Crossing & Stoopville (2010)	15 Woodside & Taylorsville Rd	32 Lindenhurst & Woodside	16 Pine Grove/Big Oak	33 Oxford Valley & Regency Way (2011)	17 Oxford Valley & Willow Pond Dr	34 West Trenton & Plaza Blvd***		21,000			21,000
1 Oxford Valley & Heacock Rds	18 Big Oak East of Oxford Valley																																							
2 Big Oak & Makefield Rd	19 Stony Hill & Oxford Valley Rd																																							
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TOTAL THIS PAGE		28,455	30,000	15,644	25,000	30,000																																		
TOTAL THIS ACCOUNT		28,455	30,000	15,644	25,000	30,000																																		

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: PISTOL RANGE MAINTENANCE

ACCOUNT NUMBER: 01410-376

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	PISTOL RANGE MAINTENANCE Signs Electric Maintenance Building Materials Range Training Aids	1,164	2,500	482	2,500	2,500
TOTAL THIS PAGE		1,164	2,500	482	2,500	2,500
TOTAL THIS ACCOUNT		1,164	2,500	482	2,500	2,500

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: DUES & SUBSCRIPTIONS

ACCOUNT NUMBER: 01410-420

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	DUES & SUBSCRIPTIONS	2,482		2,770	2,770	
	Membership Dues:					
	PA Crime Prevention Officer's Assoc		50			50
	PA Juvenile Officer's Assoc		15			15
	Maglocen		400			400
	N.R.A (Range)		30			30
	N.R.A. (Firearms instructors)		200			200
	American Polygraph Assoc		150			150
	American Socitey for Industrial Security		180			180
	International Association Chief of Police		120			120
	Bucks County Chief's Association		200			200
	PA Chief's Association		300			300
	NOTA (National Tactical Officers Association)		150			150
	SE PA Chief Association		100			100
	PA Police Accreditation Coalition (PAPAC)		35			35
	Commonwealth PA 1033 Program (surplus program) annual dues		450			450
	PA Bulletin (Fry Communications)		82			82
	PA Police Accreditation		0			35
	Annual Domain & Web Site Fees		0			125
	Subscriptions:					
	Physicians Desk Reference (Drug Bible)		50			50
	NATARI (Acc. Reconstruction)		60			60
	Yardley News		45			45
	TOTAL THIS PAGE	2,482	2,617	2,770	2,770	2,777
	TOTAL THIS ACCOUNT	2,482	2,617	2,770	2,770	2,777

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: EMERGENCY MANAGEMENT

ACCOUNT NUMBER: 01410-450

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	Emergency Management Supplies, Equipment, Training, Furnishings, and Related Needs	2,605	3,300	16	3,300	3,500
2	PA READYNOTIFY		500			0
3	Critical Incident Surveillance Equipment		0			2,000
TOTAL THIS PAGE		2,605	3,800	16	3,300	5,500
TOTAL THIS ACCOUNT		2,605	3,800	16	3,300	5,500

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: MISCELLANEOUS

ACCOUNT NUMBER: 01410-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	MISCELLANEOUS EXPENSE	19,652		36,125	36,125	
	Non-programmed purchases (unexpected & emergency)		1,000			1,000
	Flares		1,000			1,000
	Prophylactic supplies (rubber gloves etc)		250			250
	Meals & Travel		600			600
	Misc.		200			200
	Spring Water Stations		700			700
2	ADVERTISING & PRINTING		300			300
	Police forms, legal ads, printing of signs, etc.					
3	T.A.G. (TAG) Towns Against Graffiti materials		5,000			5,000
4	Fire Extinguisher		400			400
5	Barrier Tape/Evidence Tape		150			150
6	Police Explorer Program		3,000			3,000
	uniforms, equipment, maintenance and the yearly conference					
7	Investigative Supplies & Crime Scene Equipment		2,400			2,400
8	SERT (SouthEast Regional Response Team) Mutual Assistance Agreement		3,500			3,500
9	Building Locks, keys & repairs		1,000			1,000
TOTAL THIS PAGE		19,652	19,500	36,125	36,125	19,500
TOTAL THIS ACCOUNT		19,652	19,500	36,125	36,125	19,500

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: D.A.R.E. PROGRAM

ACCOUNT NUMBER: 01410-485

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	EDUCATION SUPPLIES, FILM, ETC (Some monies are from State Grants and Private Donations-01387-001)	3,858	4,000	2,537	4,000	4,000
2	STATE D.A.R.E. CONFERENCE & TRAINING (Training and update seminar for D.A.R.E. programs)		500		500	500
TOTAL THIS PAGE		3,858	4,500	2,537	4,500	4,500
TOTAL THIS ACCOUNT		3,858	4,500	2,537	4,500	4,500

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND POLICE DEPARTMENT**

DEPARTMENT: POLICE

TITLE OF ACCOUNT: MOBILE RADIOS

ACCOUNT NUMBER: 01410-490

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 PROPOSED
1	REPLACEMENT RADIOS, MDT's, Modems, Wireless Emergency Services & Upgrading Access ESTIMATED COST - 2015 \$50,711.45 ESTIMATED COST - 2016 \$50,711.45 ESTIMATED COST - 2017 \$50,711.45 ESTIMATED COST - 2018 \$50,711.45 ESTIMATED COST - 2019 \$50,711.45 ESTIMATED COST - 2020 \$50,711.45 ESTIMATED COST - 2021 \$50,711.64 EXPENSED FROM CAPITAL RESERVE	1,836	9,000	0	9,000	9,000
TOTAL THIS PAGE		1,836	9,000	0	9,000	9,000
TOTAL THIS ACCOUNT		1,836	9,000	0	9,000	9,000

Prepared by: Capt. Tom Roche/Chief Coluzzi

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: BUILDING AND ZONING
TITLE OF ACCOUNT: PERSONAL SERVICES
ACCOUNT NUMBER: 01414-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2 Full-Time, 1 Part-Time	215,665	220,389	71,352	100,000	175,000
TOTAL THIS PAGE		215,665	220,389	71,352	100,000	175,000
TOTAL THIS ACCOUNT		215,665	220,389	71,352	100,000	175,000

Prepared by: Nancy Frick

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: BUILDING AND ZONING
TITLE OF ACCOUNT: ADMINISTRATION
ACCOUNT NUMBER: 01414-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	OFFICE EXPENSE	3,270	2,000	2,878	2,878	2,000
2	DUES American Planning Assoc.		75			75
3	ADVERTISING & PRINTING		750			800
4	EDUCATION & TRAINING		1,000			1,000
5	COURT FEES Bucks County District Court This fee may be reimbursed.		500			500
6	REPAIR/MAINTENANCE/MISCELLANEOUS		125			125
TOTAL THIS PAGE		3,270	4,450	2,878	2,878	4,500
TOTAL THIS ACCOUNT		3,270	4,450	2,878	2,878	4,500

Prepared by: Nancy Frick

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: BUILDING AND ZONING
TITLE OF ACCOUNT: MINOR EQUIPMENT
ACCOUNT NUMBER: 01414-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	LEGAL SIZE FILE CABINETS (1)	864	1,010	1,418	1,418	1,000
2	FILE CABINETS (2) Letter Size		900			500
3	SHELVING (for downspairs storage area)		400			500
TOTAL THIS PAGE		864	2,310	1,418	1,418	2,000
TOTAL THIS ACCOUNT		864	2,310	1,418	1,418	2,000

Prepared by: Nancy Frick

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: BUILDING AND ZONING

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 01414-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		183	100	193	193	100
	TOTAL THIS PAGE	183	100	193	193	100
	TOTAL THIS ACCOUNT	183	100	193	193	100

Prepared by: Nancy Frick

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: BUILDING AND ZONING

TITLE OF ACCOUNT: GRADING FEES

ACCOUNT NUMBER: 01414-308

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	GRADING FEES 2009 - \$ 8,440 2010 - \$10,622 2011 - \$14,796 2012 - \$42,389 2013 - \$28,663	40,291	20,000	9,360	20,000	20,000
	TOTAL THIS PAGE	40,291	20,000	9,360	20,000	20,000
	TOTAL THIS ACCOUNT	40,291	20,000	9,360	20,000	20,000

Prepared by: Nancy Frick

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: BUILDING AND ZONING

TITLE OF ACCOUNT: INSPECTION FEES

ACCOUNT NUMBER: 01414-309

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	INSPECTION FEES Building, Electrical, Mechanical & Plumbing Fees Increase expected due to Regency development & Scammells Corner 2009 - \$167,160 2010 - \$116,125 2011 - \$159,233 2012 - \$183,431 2013 - \$184,654 Director of Planning & Zoning Position Eliminated in 2015. Contracted to Keystone Municipal Services 2 Positions - Planning Director, Code Enforcement Officer	177,715	180,000	338,423	350,000	200,000
	TOTAL THIS PAGE	177,715	180,000	338,423	350,000	200,000
	TOTAL THIS ACCOUNT	177,715	180,000	338,423	350,000	200,000

Prepared by: Nancy Frick

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND PLANNING AND ZONING DEPARTMENT**

DEPARTMENT: BUILDING AND ZONING
TITLE OF ACCOUNT: ZONING HEARING BOARD
ACCOUNT NUMBER: 01414-311

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ZONING HEARING BOARD EXPENDITURES	62,282	50,000	64,626	70,000	70,000
TOTAL THIS PAGE		62,282	50,000	64,626	70,000	70,000
TOTAL THIS ACCOUNT		62,282	50,000	64,626	70,000	70,000

Prepared by: Nancy Frick _____

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
409	BUILDING MAINTENANCE					
	100-Personal Services	66,326	64,955	59,600	65,000	66,625
	260-Minor Equipment	0	3,000	2,620	3,000	3,000
	360-Utilities	51,920	50,000	43,557	55,000	55,000
	374-Repairs & Maintenance	64,643	60,000	45,241	47,000	57,000
	480-Miscellaneous	1,915	2,000	2,086	2,200	5,000
	TOTAL BUILDING MAINTENANCE	184,804	179,955	153,104	172,200	186,625
426	RECYCLING					
	100-Personal Services	21,457	39,000	14,841	23,000	39,000
	200-Parts & Supplies	9,867	13,000	6,422	7,000	11,000
	232-Diesel & Gasoline Fuel	15,000	15,000	0	15,000	11,000
	480-Miscellaneous	3,491	5,000	3,629	5,000	5,000
	TOTAL RECYCLING	49,815	72,000	24,892	50,000	66,000
427	LEAF COLLECTION					
	100-Personal Services	120,541	67,840	6,650	67,840	70,000
	200-Parts and Supplies	9,217	12,000	21,952	25,000	11,500
	232-Veh. Diesel & Gasoline	15,475	15,000	0	15,000	12,500
	305-Outside Labor	96,809	122,000	0	122,000	122,000
	480-Miscellaneous	741	575	489	575	575
	TOTAL LEAF COLLECTION	242,783	217,415	29,091	230,415	216,575
428	BASIN MAINTENANCE					
	100-Personal Services	43,881	60,000	42,534	50,000	60,000
	200-Parts & Supplies	13,248	13,500	15,948	16,000	10,000
	260-Minor Equipment	833	1,500	400	800	900
	TOTAL BASIN MAINTENANCE	57,961	75,000	58,881	66,800	70,900
430	HIGHWAY MAINTENANCE					
	100-Personal Services	552,803	490,000	413,118	588,000	602,700
	150-Benefits	35,908	32,650	13,335	36,000	37,150
	200-Parts and Supplies	11,795	19,000	16,961	16,961	16,000
	210-Office/Administration	9,646	11,000	7,379	11,000	11,000
	232-Veh-Diesel & Gasoline	62,184	50,000	38,772	46,000	49,000
	245-Materials	38,425	42,000	49,774	49,774	50,000
	246-Road Signs	24,862	31,000	24,423	26,500	32,000
	251-Veh-Parts & Supplies	34,623	39,500	34,728	40,000	40,000
	252-Tires	4,235	6,000	4,569	6,000	6,000
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
	253-Veh-Licenses & Tags	120	150	35	150	150
	260-Minor Equipment	5,000	6,000	6,943	7,500	7,000
	300-Contracted Services	58,109	60,000	83,895	90,000	69,000
	305-Outside Labor	3,645	5,000	7,199	7,199	5,000
	306-Veh-Outside Repairs	6,721	9,300	9,372	12,000	10,300
	374-Repairs & Maintenance	3,575	7,000	7,572	7,572	6,500
	TOTAL HIGHWAY MAINTENANCE	851,649	808,600	718,075	944,656	941,800
432	SNOW & ICE CONTROL					
	100-Personal Services	143,898	50,000	107,626	115,000	55,000
	480-Miscellaneous	3,717	2,000	2,461	2,500	2,500
	TOTAL SNOW AND ICE CONTROL	147,615	52,000	110,087	117,500	57,500
	TOTAL PUBLIC WORKS DEPARTMENT	1,534,628	1,404,970	1,094,130	1,581,571	1,539,400

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: BUILDING MAINTENANCE

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 01409-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	FULL-TIME PERSONNEL	66,326	64,955	59,600	65,000	66,625
TOTAL THIS PAGE		66,326	64,955	59,600	65,000	66,625
TOTAL THIS ACCOUNT		66,326	64,955	59,600	65,000	66,625

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: BUILDING MAINTENANCE

TITLE OF ACCOUNT: MINOR EQUIPMENT

ACCOUNT NUMBER: 01409-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	Remodel Public Works Office New Office Furniture & File Cabinets & File Cabinets & Entry Doors	0	3,000	2,620	3,000	3,000
TOTAL THIS PAGE		0	3,000	2,620	3,000	3,000
TOTAL THIS ACCOUNT		0	3,000	2,620	3,000	3,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: BUILDING MAINTENANCE

TITLE OF ACCOUNT: UTILITIES

ACCOUNT NUMBER: 01409-360

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	HEATING FUEL ELECTRICITY - \$35,500 SEWER RENTAL - \$2,000 WATER - \$7,000 NATURAL GAS - \$5,500	51,920	50,000	43,557	55,000	55,000
TOTAL THIS PAGE		51,920	50,000	43,557	55,000	55,000
TOTAL THIS ACCOUNT		51,920	50,000	43,557	55,000	55,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: BUILDING MAINTENANCE
TITLE OF ACCOUNT: REPAIRS & MAINTENANCE
ACCOUNT NUMBER: 01409-374

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	HVAC-HEATING & COOLING Maintenance/service contracts on heating/cooling equipment at the following locations: Good A/C includes administration building and maintenance contract and services. Overtime and parts are not included (Est. \$3,500 annually.)	64,643	12,250	45,241	47,000	12,250
2	OUTSIDE REPAIRS (Projected service calls complex buildings: Plumber, Electrician, Door Repairs, Etc.)		15,250			15,250
3	MAINTENANCE SUPPLIES (The following materials are charged to this account: cleaning agents, floor wax, paper products, dispensers, deodorizers, insecticides, trash bags, buckets, brooms, mops, waste cans, light bulbs, florescent tubes, flowers, mulch, and any and all items used in maintaining the complex buildings and refurbishing the lavatories.)		16,250			16,250
4	MISCELLANEOUS CONTRACTED SERVICES (Excluding HVAC) Guardian Alarm - \$2,100 Lecks Ext. - increase to \$1,200 including the barn PA State Boiler Inspection - \$175 PA State Indemnification Fund (Insurance) - \$990 Contract Cleaning - \$2,200 Trash Hauling Fees - \$2,520 Fire Extinguisher Inspection Miscellaneous		16,250			13,250
	TOTAL THIS PAGE	64,643	60,000	45,241	47,000	57,000
	TOTAL THIS ACCOUNT	64,643	60,000	45,241	47,000	57,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: BUILDING MAINTENANCE

TITLE OF ACCOUNT: MISCELLANEOUS

ACCOUNT NUMBER: 01409-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
		1,915		2,086		
1	MATERIALS & Miscellaneous Mailbox repair - snow plow damage		1,500		1,500	1,500
2	Replace Trees & Shrubs on Township Property		500		500	500
3	Tree Trimming		0		200	3,000
TOTAL THIS PAGE		1,915	2,000	2,086	2,200	5,000
TOTAL THIS ACCOUNT		1,915	2,000	2,086	2,200	5,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: RECYCLING

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 01426-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	FULL-TIME - 1,500 hours	21,457	39,000	14,841	23,000	39,000
2	PART-TIME - 80 hours	0	0	0	0	0
3	OVER-TIME - 60 hours	0	0	0	0	0
TOTAL THIS PAGE		21,457	39,000	14,841	23,000	39,000
TOTAL THIS ACCOUNT		21,457	39,000	14,841	23,000	39,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: RECYCLING

TITLE OF ACCOUNT: PARTS & SUPPLIES

ACCOUNT NUMBER: 01426-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	REPLACEMENT OF HAMMER TIPS	9,867	6,000	6,422	7,000	6,000
2	MISCELLANIOUS PART AND SUPPLIES & Chipper Blades (2 sets)		5,000			5,000
3	GENERAL MAINTNEANCE OF TUB GRINDER		2,000			0
TOTAL THIS PAGE		9,867	13,000	6,422	7,000	11,000
TOTAL THIS ACCOUNT		9,867	13,000	6,422	7,000	11,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: RECYCLING

TITLE OF ACCOUNT: DIESEL & GASOLINE FUEL

ACCOUNT NUMBER: 01426-232

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	DIESEL FUEL - Approx. \$3.75 gal Approx 4,000 gals a year @ \$3.75 gal 2009 average 45 day usage @ \$3.60/gallon 2010 average 42 day usage @ \$2.50/gallon 2011 average 42 day usage @ \$2.50/gallon 2012 estimate 40 days usage @ \$3.10/gallon 2013 estimate 45 day usage @ \$3.50/gallon 2014 estimate 50 day usage @ \$3.75/gallon 2015 estimate 50 day usage @ \$3.50/gallon 2016 estimate 50 day usage @ \$2.50/gallon	15,000	15,000	0	15,000	11,000
TOTAL THIS PAGE		15,000	15,000	0	15,000	11,000
TOTAL THIS ACCOUNT		15,000	15,000	0	15,000	11,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: RECYCLING

TITLE OF ACCOUNT: MISCELLANEOUS

ACCOUNT NUMBER: 01426-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	OUTSIDE REPAIRS Replace Fence Around Recycle Yard	3,491	5,000	3,629	5,000	5,000
TOTAL THIS PAGE		3,491	5,000	3,629	5,000	5,000
TOTAL THIS ACCOUNT		3,491	5,000	3,629	5,000	5,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: LEAF COLLECTION

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 01427-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1		120,541	67,840	6,650	67,840	70,000
	TOTAL THIS PAGE	120,541	67,840	6,650	67,840	70,000
	TOTAL THIS ACCOUNT	120,541	67,840	6,650	67,840	70,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: LEAF COLLECTION

TITLE OF ACCOUNT: PARTS & SUPPLIES

ACCOUNT NUMBER: 01427-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	<p>PARTS AND SUPPLIES</p> <p>Parts for leaf loader equipment repair, and supplies such as: goggles, gloves, ear plugs, rakes, including skid loader, safety vests for leaf crews and Port-A-Potty at Patterson's Farm during leaf season</p>	9,217	12,000	21,952	25,000	11,500
TOTAL THIS PAGE		9,217	12,000	21,952	25,000	11,500
TOTAL THIS ACCOUNT		9,217	12,000	21,952	25,000	11,500

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: LEAF COLLECTION

TITLE OF ACCOUNT: DIESEL FUEL

ACCOUNT NUMBER: 01427-232

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	VEHICLE FUEL - TRUCKS AND LEAF LOADERS DIESEL 2010 - 4,000 gals @ \$2.50/gal 2011 - 4,000 gals @ \$2.50/gal 2012 - 4,000 gals @ \$3.10/gal 2013 - 4,000 gals @ \$3.50/gal 2014 - 4,000 gals @ \$3.75/gal 2015 - 4,000 gals @ \$3.50/gal 2016 - 5,000 gals @ \$2.50/gal	15,475	15,000	0	15,000	12,500
TOTAL THIS PAGE		15,475	15,000	0	15,000	12,500
TOTAL THIS ACCOUNT		15,475	15,000	0	15,000	12,500

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: LEAF COLLECTION

TITLE OF ACCOUNT: OUTSIDE LABOR

ACCOUNT NUMBER: 01427-305

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	OUTSIDE LABOR Leaf labor from temporary employment agencies Includes outside contractors.	96,809	110,500	0	122,000	110,500
2	OUTSIDE REPAIRS Repairs to hydraulic valves and cylinders which work mechanism to dump leaves and axle and engine repairs.		1,500			1,500
3	Hauling of Leaves Off Site		10,000			10,000
TOTAL THIS PAGE		96,809	122,000	0	122,000	122,000
TOTAL THIS ACCOUNT		96,809	122,000	0	122,000	122,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: LEAF COLLECTION

TITLE OF ACCOUNT: MISCELLANEOUS

ACCOUNT NUMBER: 01427-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	ADVERTISING- Contractors Bid Notices	741	575	489	575	575
TOTAL THIS PAGE		741	575	489	575	575
TOTAL THIS ACCOUNT		741	575	489	575	575

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: BASIN MAINTENANCE

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 01428-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	SEASONAL/PART-TIME LABOR - For Grass Cutting LABOR FOR BASIN CLEAN-UP	43,881	60,000	42,534	50,000	60,000
TOTAL THIS PAGE		43,881	60,000	42,534	50,000	60,000
TOTAL THIS ACCOUNT		43,881	60,000	42,534	50,000	60,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: BASIN MAINTENANCE

TITLE OF ACCOUNT: PARTS & SUPPLIES

ACCOUNT NUMBER: 01428-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	Miscellaneous - mower blades, spindles, wheels/tires, filters, drive trains, parts, belts	13,248	13,500	15,948	16,000	10,000
TOTAL THIS PAGE		13,248	13,500	15,948	16,000	10,000
TOTAL THIS ACCOUNT		13,248	13,500	15,948	16,000	10,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: BASIN MAINTENANCE

TITLE OF ACCOUNT: MINOR EQUIPMENT

ACCOUNT NUMBER: 01428-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	New Pesticide Spray for Curblin - Weed Control	833	1,500	400	800	900
TOTAL THIS PAGE		833	1,500	400	800	900
TOTAL THIS ACCOUNT		833	1,500	400	800	900

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 01430-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1		552,803	490,000	413,118	588,000	602,700
	TOTAL THIS PAGE	552,803	490,000	413,118	588,000	602,700
	TOTAL THIS ACCOUNT	552,803	490,000	413,118	588,000	602,700

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: BENEFITS

ACCOUNT NUMBER: 01430-150

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	UNIFORMS & PROTECTIVE CLOTHING - Shoes, gloves, safety goggles, ear plugs, etc.	35,908	6,000	13,335	36,000	6,500
2	UNIFORM MAINTENANCE		7,500			9,000
3	VISION BENEFITS		1,200			1,200
4	COMMERCIAL DRIVER'S LICENSE REIMBURSEMENT Hazmat licensing \$300 additional		250			250
5	LONGEVITY Eligible Road Crew		16,200			18,200
6	PHYSICAL EXAMINATIONS - Drug/Alcohol Compliance Federal Mandated - Random Drug Testing		1,500			2,000
TOTAL THIS PAGE		35,908	32,650	13,335	36,000	37,150
TOTAL THIS ACCOUNT		35,908	32,650	13,335	36,000	37,150

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: PARTS AND SUPPLIES

ACCOUNT NUMBER: 01430-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	HIGHWAY GARAGE SHOP SUPPLIES Welding supplies, mechanic's hand cleaner, hoist oil, drop lights and bulbs, detergent for steam cleaner, wiping cloths, etc. High pressure cleaner needed to clean salt and calcium from all snow removal equipment after each storm. Both chemicals are very corrosive and need to be removed as soon as possible.	11,795	19,000	16,961	16,961	16,000
TOTAL THIS PAGE		11,795	19,000	16,961	16,961	16,000
TOTAL THIS ACCOUNT		11,795	19,000	16,961	16,961	16,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: OFFICE/ADMINISTRATION

ACCOUNT NUMBER: 01430-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
		9,646		7,379		
1	SERVICE CONTRACT - COPIER, TIME CLOCK		1,500		1,500	1,500
2	MEDICINE AND FIRST AID CABINET Monthly replenishment.		500		500	500
3	EDUCATION AND TRAINING Seminars, conferences and classes; D/A training. Additional training for new employees and mechanics. Training for mechanics on new vehicle electronics \$900		3,500		3,500	3,500
4	MISCELLANEOUS Business cards, business lunches, miscellaneous tolls, film, etc. and stationary supplies		3,500		3,500	3,500
5	VERIZON WIRELESS		2,000		2,000	2,000
	TOTAL THIS PAGE	9,646	11,000	7,379	11,000	11,000
	TOTAL THIS ACCOUNT	9,646	11,000	7,379	11,000	11,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE
TITLE OF ACCOUNT: VEHICLE FUEL - DIESEL & GASOLINE
ACCOUNT NUMBER: 01430-232

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	DIESEL FUEL	62,184		38,772	46,000	45,000
2	UNLEADED GASOLINE Note: Majority of Public Works equipment operates on diesel fuel.		3,000			4,000
	Fuel proposed for 2016 Diesel - \$2.50/gallon - 18,000 gallons Gasoline - \$2.00/gallon - 2,000 gallons					
TOTAL THIS PAGE		62,184	50,000	38,772	46,000	49,000
TOTAL THIS ACCOUNT		62,184	50,000	38,772	46,000	49,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: MATERIALS

ACCOUNT NUMBER: 01430-245

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	ROAD MATERIALS/GENERAL MATERIALS Asphalt, binder, sand, stone, concrete, road marking paint, reflectorized curb paint, propane, lumber, pot hole repair material	38,425	42,000	49,774	49,774	50,000
TOTAL THIS PAGE		38,425	42,000	49,774	49,774	50,000
TOTAL THIS ACCOUNT		38,425	42,000	49,774	49,774	50,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: ROAD SIGNS

ACCOUNT NUMBER: 01430-246

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	ROAD SIGNS All materials needed for repair or replacement of Township road signs (signs, posts, straps, hardware, etc.). Need to increase material expenses - in addition to regular expenses we have. Additional expenses in order to meet MUTSD requirements	24,862	20,000	24,423	26,500	20,000
2	SOFTWARE AGREEMENT FOR SIGN MACHINE (yearly)		6,000			7,000
3	Hot Tape - Various Locations and School Crossing		4,000			4,000
4	Traffic Cones		1,000			1,000
TOTAL THIS PAGE		24,862	31,000	24,423	26,500	32,000
TOTAL THIS ACCOUNT		24,862	31,000	24,423	26,500	32,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: VEHICLE - PARTS & SUPPLIES

ACCOUNT NUMBER: 01430-251

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	VEHICLE PARTS AND SUPPLIES FOR MOTORIZED VEHICLES All parts and supplies necessary for repair and maintenance of Public Works automotive fleet of cars, trucks, tractors, sweepers and mowers, including: belts, batteries, windshield wipers, filters, and any and all small items and major repair parts. This does not include police vehicles.	34,623	32,500	34,728	40,000	32,000
2	OIL, ANTI-FREEZE, ETC.		6,000			7,000
3	SHOP TOOLS		1,000			1,000
TOTAL THIS PAGE		34,623	39,500	34,728	40,000	40,000
TOTAL THIS ACCOUNT		34,623	39,500	34,728	40,000	40,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: TIRES

ACCOUNT NUMBER: 01430-252

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	TIRES	4,235	6,000	4,569	6,000	6,000
TOTAL THIS PAGE		4,235	6,000	4,569	6,000	6,000
TOTAL THIS ACCOUNT		4,235	6,000	4,569	6,000	6,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: VEHICLES - LICENSES AND TAGS

ACCOUNT NUMBER: 01430-253

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	LICENSES AND TAGS	120	150	35	150	150
TOTAL THIS PAGE		120	150	35	150	150
TOTAL THIS ACCOUNT		120	150	35	150	150

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: MINOR EQUIPMENT

ACCOUNT NUMBER: 01430-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	BARRICADES, FLASHERS PC FOR ROAD PLAN GARAGE - MISCELLANEOUS	5,000	6,000	6,943	7,500	7,000
TOTAL THIS PAGE		5,000	6,000	6,943	7,500	7,000
TOTAL THIS ACCOUNT		5,000	6,000	6,943	7,500	7,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 01430-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	DUMPING FEES Trash pick-up - trash and road debris dumping. Recycling scrap expense - old tires picked up from roadsides and taken off Township' equipment.	58,109	5,000	83,895	90,000	10,000
2	TREE REMOVAL Removal of falling or dead trees along Township' roads or in open spaces. The more open space we acquire, the more these costs will increase.		25,000			25,000
3	OUTSIDE REPAIRS Hydraulic Hoist/Generator repairs (Inspection of overhead lifting device & in ground device)		10,000			10,000
4	CONTRACTED SERVICES Parts washer fluid change - hazardous waste material - Safety Kleen Regulations are requiring more of these services annually. Planet Earth antifreeze removal.		5,000			7,000
5	PA One Call		5,000			7,000
6	RENTAL EQUIPMENT/CONTRACTED SERVICES FOR EMERGENCY WK		10,000			10,000
TOTAL THIS PAGE		58,109	60,000	83,895	90,000	69,000
TOTAL THIS ACCOUNT		58,109	60,000	83,895	90,000	69,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: OUTSIDE LABOR

ACCOUNT NUMBER: 01430-305

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	OUTSIDE LABOR - STORM SEWERS AND DRAINS Underground storm sewer lines televised and blockages cleared.	3,645	5,000	7,199	7,199	5,000
TOTAL THIS PAGE		3,645	5,000	7,199	7,199	5,000
TOTAL THIS ACCOUNT		3,645	5,000	7,199	7,199	5,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: VEHICLES - OUTSIDE REPAIRS

ACCOUNT NUMBER: 01430-306

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	OUTSIDE VEHICLE REPAIRS/TRANSMISSION REPAIR	6,721	9,000	9,372	12,000	10,000
2	EMISSION TESTING		300			300
TOTAL THIS PAGE		6,721	9,300	9,372	12,000	10,300
TOTAL THIS ACCOUNT		6,721	9,300	9,372	12,000	10,300

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: HIGHWAY MAINTENANCE

TITLE OF ACCOUNT: REPAIRS AND MAINTENANCE

ACCOUNT NUMBER: 01430-374

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	RADIO EQUIPMENT REPAIR & MAINTENANCE	3,575	500	7,572	7,572	500
2	OUTSIDE REPAIRS Jack hammer and air compressor repairs		1,000			1,000
3	FIRE EXTINGUISHERS Inspection & recharge; replacement		500			500
4	STORM DRAIN PIPES - PURCHASES		4,000			3,500
5	ANNUAL INSPECTION OF GASOLINE DISPENSERS		1,000			1,000
TOTAL THIS PAGE		3,575	7,000	7,572	7,572	6,500
TOTAL THIS ACCOUNT		3,575	7,000	7,572	7,572	6,500

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: SNOW AND ICE CONTROL

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 01432-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	FULL-TIME	143,898	33,000	107,626	115,000	35,000
2	PART-TIME		13,000			14,000
3	PARK & RECREATION, SEWER (FULL-TIME)		1,000			2,000
4	OVER-TIME (ALL)		3,000			4,000
TOTAL THIS PAGE		143,898	50,000	107,626	115,000	55,000
TOTAL THIS ACCOUNT		143,898	50,000	107,626	115,000	55,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND - PUBLIC WORKS DEPARTMENT**

DEPARTMENT: SNOW AND ICE CONTROL

TITLE OF ACCOUNT: MISCELLANEOUS

ACCOUNT NUMBER: 01432-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUALS	2015 PROJECTED	2016 BUDGET
1	MISCELLANEOUS Miscellaneous items including food for personnel during storms.	3,717	2,000	2,461	2,500	2,500
TOTAL THIS PAGE		3,717	2,000	2,461	2,500	2,500
TOTAL THIS ACCOUNT		3,717	2,000	2,461	2,500	2,500

Prepared by: Kevin Kall

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
GENERAL FUND
TRANSFERS OUT**

FUND NO. 01

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
492	INTERFUND OPERATING TRANSFERS					
	060 - Police	671,390	669,343	388,163	670,000	625,000
	062 - Def Contribution Pension	3,956	0	0	4,000	4,000
	065 - Non-Uniformed	278,660	290,000	0	290,000	320,000
	SUB TOTALS	954,005	959,343	388,163	964,000	949,000
	TOTAL EXPENDITURES	954,005	959,343	388,163	964,000	949,000
492	TRANSFERS					
	035 - Liquid Fuels	848	0	0	0	0
	030 - Capital Reserve	0	0	0	0	450,000
	050 - Ambulance/Rescue Squad	0	0	0	0	0
	TOTAL	848	0	0	0	450,000

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TRANSFERS OUT**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: POLICE PENSION PLAN
ACCOUNT NUMBER: 01492-060

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Transfer of Annual Minimum Municipal Obligation (MMO) to the Township of Lower Makefield Police Pension Plan (Includes 1% Officer Contribution)	671,390	669,343	388,163	670,000	625,000
TOTAL THIS PAGE		671,390	669,343	388,163	670,000	625,000
TOTAL THIS ACCOUNT		671,390	669,343	388,163	670,000	625,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TRANSFERS OUT**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: DEF CONTRIBUTION PENSION
ACCOUNT NUMBER: 01492-062

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		3,956	0	0	4,000	4,000
	TOTAL THIS PAGE	3,956	0	0	4,000	4,000
	TOTAL THIS ACCOUNT	3,956	0	0	4,000	4,000

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TRANSFERS OUT**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: NONUNIFORMED PENSION PLAN
ACCOUNT NUMBER: 01492-065

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Transfer of Annual Minimum Municipal Obligation (MMO) to the Township of Lower Makefield Nonuniformed Pension Plan Includes early retirement window Also expensed directly from Par & Rec, Sewer & Pool (Includes 3% Employee Pension Contribution - Non-Uniformed, exempt)	278,660	290,000	0	290,000	320,000
TOTAL THIS PAGE		278,660	290,000	0	290,000	320,000
TOTAL THIS ACCOUNT		278,660	290,000	0	290,000	320,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TRANSFERS OUT**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: LIQUID FUELS
ACCOUNT NUMBER: 01492-035

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Transfer to Liquid Fuels	848	0	0	0	0
TOTAL THIS PAGE		848	0	0	0	0
TOTAL THIS ACCOUNT		848	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TRANSFERS OUT**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: CAPITAL RESERVE
ACCOUNT NUMBER: 01492-030

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Transfer to Capital Reserve	0	0	0	0	450,000
TOTAL THIS PAGE		0	0	0	0	450,000
TOTAL THIS ACCOUNT		0	0	0	0	450,000

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
GENERAL FUND TRANSFERS OUT**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: AMBULANCE/RESCUE SQUAD
ACCOUNT NUMBER: 01492-050

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Transfer to Ambulance/Rescue Squad	0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
STREET LIGHT FUND
REVENUES**

FUND NO. 02

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	(20,321)	(29,066)	(35,117)	(35,117)	(15,912)
341	INTEREST EARNINGS 000-Interest Earnings	(41)	0	(10)	0	0
383	LIGHT ASSESSMENTS 300-Current Assessment	33,390	50,000	62,800	62,800	62,360
	TOTAL REVENUES	33,349	50,000	62,790	62,800	62,360
	TOTAL FUNDS AVAILABLE	13,028	20,934	27,673	27,683	46,448

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
STREET LIGHT FUND
EXPENDITURES**

FUND NO. 02

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
434	STREET LIGHTING					
	361-Electricity	35,923	36,000	27,785	36,000	36,000
	374-Repairs & Maintenance	10,977	5,500	6,350	6,350	5,500
	DEPARTMENT TOTAL	46,900	41,500	34,135	42,350	41,500
492	TRANSFERS					
	001-Transfer to General Fund	1,245	1,245	1,141	1,245	1,245
	TOTAL EXPENDITURES	48,145	42,745	35,276	43,595	42,745
	EXCESS REVENUES OVER EXPENDITURES	(14,796)	7,255	27,514	19,205	19,615
	ENDING FUND BALANCE	(35,117)	(21,811)	(7,603)	(15,912)	3,703

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
STREET LIGHT FUND**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNINGS

ACCOUNT NUMBER: 02341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		(41)	0	(10)	0	0
	TOTAL THIS PAGE	(41)	0	(10)	0	0
	TOTAL THIS ACCOUNT	(41)	0	(10)	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
STREET LIGHT FUND**

DEPARTMENT: LIGHT ASSESSMENT

TITLE OF ACCOUNT: CURRENT ASSESSMENT

ACCOUNT NUMBER: 02383-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2015 - .50 per liner foot 855 property owners	33,390	50,000	62,800	62,800	62,360
TOTAL THIS PAGE		33,390	50,000	62,800	62,800	62,360
TOTAL THIS ACCOUNT		33,390	50,000	62,800	62,800	62,360

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
STREET LIGHT FUND**

DEPARTMENT: STREET LIGHTING

TITLE OF ACCOUNT: ELECTRICITY

ACCOUNT NUMBER: 02434-361

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		35,923	36,000	27,785	36,000	36,000
	TOTAL THIS PAGE	35,923	36,000	27,785	36,000	36,000
	TOTAL THIS ACCOUNT	35,923	36,000	27,785	36,000	36,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
STREET LIGHT FUND**

DEPARTMENT: STREET LIGHTING

TITLE OF ACCOUNT: REPAIRS & MAINTENANCE

ACCOUNT NUMBER: 02434-374

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Budget for very minor repairs, all others from General Fund	10,977	5,500	6,350	6,350	5,500
TOTAL THIS PAGE		10,977	5,500	6,350	6,350	5,500
TOTAL THIS ACCOUNT		10,977	5,500	6,350	6,350	5,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
STREET LIGHT FUND**

DEPARTMENT: STREET LIGHTING

TITLE OF ACCOUNT: TRANSFER TO GENERAL FUND

ACCOUNT NUMBER: 02492-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Interfund Transfer	1,245	1,245	1,141	1,245	1,245
TOTAL THIS PAGE		1,245	1,245	1,141	1,245	1,245
TOTAL THIS ACCOUNT		1,245	1,245	1,141	1,245	1,245

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
FIRE PROTECTION FUND
REVENUES**

FUND NO. 03

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	159,907	130,607	134,276	134,276	100,052
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES	.90 Mills				
	100-Current Levy	453,759	454,000	452,817	454,000	457,000
	200-Delinquent	4,637	4,000	4,539	4,539	4,000
	600-Interim-Current	1,041	1,000	720	1,000	1,000
	601-Interim-Delinquent	209	200	225	225	200
	DEPARTMENT TOTALS	459,645	459,200	458,302	459,764	462,200
341	INTEREST EARNINGS					
	000-Interest Earnings	783	700	557	700	700
355	STATE SHARED REVS.					
	130-For. Fire Ins. Prem. Tax	345,422	332,320	329,987	330,000	330,000
362	FIRE INSPECTION FEE					
	201-Special Fire Protection Fees	26,250	26,000	26,310	26,500	26,500
395	REBATES FROM PRIOR YEAR					
	002 -Workmens Compensation	474	500	570	570	400
	TOTAL REVENUES	832,575	818,720	815,726	817,534	819,800
	TOTAL FUNDS AVAILABLE	992,482	949,327	950,003	951,810	919,852

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
FIRE PROTECTION FUND
EXPENDITURES**

FUND NO. 03

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
411	FIRE PROTECTION					
	100-Personal Services	20,676	20,000	13,586	21,000	21,000
	161-FICA Employers Share	1,555	1,500	1,187	1,500	1,500
	210-Office/Administration	175	250	95	250	250
	300-Contracted Services	14,400	14,400	12,000	14,400	14,400
	354-Worker's Comp Ins.	3,313	3,000	3,738	3,738	3,000
	530-Contr.-Yardley-Makefield	338,000	340,000	340,000	340,000	350,000
	533-Y-M Relief Assn.	335,060	326,000	320,088	326,000	326,000
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	10,363	10,205	9,900	10,205	10,205
	DEPARTMENT TOTAL	729,540	721,355	706,593	723,093	732,355
492	INTERFUND OPERATING TRANSFERS					
	001-General Fund	28,960	28,960	26,543	28,960	28,960
	020-Debt Service Fund	99,705	99,705	91,396	99,705	99,705
	DEPARTMENT TOTAL	128,665	128,665	117,939	128,665	128,665
	TOTAL EXPENDITURES	858,205	850,020	824,532	851,758	861,020
	EXCESS REVENUES OVER EXPENDITURES	(25,631)	(31,300)	(8,806)	(34,224)	(41,220)
	ENDING FUND BALANCE	134,276	99,307	125,470	100,052	58,832

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: REAL ESTATE TAXES

TITLE OF ACCOUNT: REAL ESTATE TAXES- CURRENT

ACCOUNT NUMBER: 03301-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Projected Value per Mill 514,015 Current Collection 97% 498,594 .95 Mills No Tax Increase in 2012	453,759	454,000	452,817	454,000	457,000
TOTAL THIS PAGE		453,759	454,000	452,817	454,000	457,000
TOTAL THIS ACCOUNT		453,759	454,000	452,817	454,000	457,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: REAL ESTATE TAXES

TITLE OF ACCOUNT: REAL ESTATE TAXES- DELINQUENT

ACCOUNT NUMBER: 03301-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	based on prior year receivables	4,637	4,000	4,539	4,539	4,000
TOTAL THIS PAGE		4,637	4,000	4,539	4,539	4,000
TOTAL THIS ACCOUNT		4,637	4,000	4,539	4,539	4,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: REAL ESTATE TAXES

TITLE OF ACCOUNT: REAL ESTATE TAXES- INTERIM-CURRENT

ACCOUNT NUMBER: 03301-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Depends on current year construction activity and using 4 year historical average.	1,041	1,000	720	1,000	1,000
TOTAL THIS PAGE		1,041	1,000	720	1,000	1,000
TOTAL THIS ACCOUNT		1,041	1,000	720	1,000	1,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: REAL ESTATE TAXES
TITLE OF ACCOUNT: REAL ESTATE TAXES- INTERIM-DELINQUENT
ACCOUNT NUMBER: 03301-601

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		209	200	225	225	200
	TOTAL THIS PAGE	209	200	225	225	200
	TOTAL THIS ACCOUNT	209	200	225	225	200

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNINGS

ACCOUNT NUMBER: 03341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2007 Interest Rate 4 - 5% 2008 Interest Rate 3 - 4% 2009 Interest Rate Less Than 1% 2010 Interest Rate .25% or less 2011 Interest Rate Less Than 1% 2012 Interest Rate Less Than 1%	783	700	557	700	700
TOTAL THIS PAGE		783	700	557	700	700
TOTAL THIS ACCOUNT		783	700	557	700	700

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: STATE SHARED REVENUES

TITLE OF ACCOUNT FIRE INSURANCE PREMIUM TAX

ACCOUNT NUMBER: 03355-130

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2005 326,528 2006 328,969 2007 358,158 2008 364,843 2009 349,445 2010 393,322 2011 572,527 2012 323,578 100% of funds are given to Yardley-Makefield and Morrisville. LMT acts as a "Pass Through"	345,422	332,320	329,987	330,000	330,000
	TOTAL THIS PAGE	345,422	332,320	329,987	330,000	330,000
	TOTAL THIS ACCOUNT	345,422	332,320	329,987	330,000	330,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE INSPECTION FEE

TITLE OF ACCOUNT SPECIAL FIRE PROTECTION FEES

ACCOUNT NUMBER: 03362-201

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2003 14,800 2004 1,500 2005 1,500 2006 19,800 2007 23,900 2008 24,500 2009 27,370 2010 27,430 2011 27,000 2012 26,700 Approx 470 Customers @ avg. of \$50 each	26,250	26,000	26,310	26,500	26,500
	TOTAL THIS PAGE	26,250	26,000	26,310	26,500	26,500
	TOTAL THIS ACCOUNT	26,250	26,000	26,310	26,500	26,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: REBATES FROM PRIOR YEAR

TITLE OF ACCOUNT: WORKMENS COMPENSATION

ACCOUNT NUMBER: 03395-002

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		474	500	570	570	400
	TOTAL THIS PAGE	474	500	570	570	400
	TOTAL THIS ACCOUNT	474	500	570	570	400

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE PROTECTION

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 03411-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TAX COLLECTION	20,676	500	13,586	500	500
2	CODE ENFORCEMENT OFFICERS -- part-time (2)		19,500		20,500	20,500
TOTAL THIS PAGE		20,676	20,000	13,586	21,000	21,000
TOTAL THIS ACCOUNT		20,676	20,000	13,586	21,000	21,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE PROTECTION

TITLE OF ACCOUNT: FICA EMPLOYERS SHARE

ACCOUNT NUMBER: 03411-161

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		1,555	1,500	1,187	1,500	1,500
	TOTAL THIS PAGE	1,555	1,500	1,187	1,500	1,500
	TOTAL THIS ACCOUNT	1,555	1,500	1,187	1,500	1,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE PROTECTION

TITLE OF ACCOUNT: OFFICE / ADMINISTRATION

ACCOUNT NUMBER: 03411-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Fire Inspection Supplies - Forms, etc.	175	250	95	250	250
TOTAL THIS PAGE		175	250	95	250	250
TOTAL THIS ACCOUNT		175	250	95	250	250

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE PROTECTION

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 03411-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Fire Marshall	14,400	14,400	12,000	14,400	14,400
TOTAL THIS PAGE		14,400	14,400	12,000	14,400	14,400
TOTAL THIS ACCOUNT		14,400	14,400	12,000	14,400	14,400

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE PROTECTION

TITLE OF ACCOUNT: WORKER'S COMP INSURANCE

ACCOUNT NUMBER: 03411-354

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Based on experience Mods. 5% increase for 2011 Mods. 5% increase for 2012 Mods. 5% increase for 2013	3,313	3,000	3,738	3,738	3,000
TOTAL THIS PAGE		3,313	3,000	3,738	3,738	3,000
TOTAL THIS ACCOUNT		3,313	3,000	3,738	3,738	3,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE PROTECTION

TITLE OF ACCOUNT: CONTRIBUTION-YARDLEY MAKEFIELD

ACCOUNT NUMBER: 03411-530

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2005 287,000 2006 287,000 2007 287,000 2008 287,000 2009 333,000 - reflects BOS approved increase 2010 333,000 2011 333,000 2012 333,000	338,000	340,000	340,000	340,000	350,000
	TOTAL THIS PAGE	338,000	340,000	340,000	340,000	350,000
	TOTAL THIS ACCOUNT	338,000	340,000	340,000	340,000	350,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE PROTECTION

TITLE OF ACCOUNT: YARDLEY MAKEFIELD RELIEF ASSN.

ACCOUNT NUMBER: 03411-533

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	100% Dependent on Fire Tax money received from state. LMT acts as "Pass Thorough"	335,060	326,000	320,088	326,000	326,000
TOTAL THIS PAGE		335,060	326,000	320,088	326,000	326,000
TOTAL THIS ACCOUNT		335,060	326,000	320,088	326,000	326,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE PROTECTION

TITLE OF ACCOUNT: CONTRIBUTION - MORRISVILLE FIRE

ACCOUNT NUMBER: 03411-536

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		6,000	6,000	6,000	6,000	6,000
	TOTAL THIS PAGE	6,000	6,000	6,000	6,000	6,000
	TOTAL THIS ACCOUNT	6,000	6,000	6,000	6,000	6,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE PROTECTION

TITLE OF ACCOUNT: MORRISVILLE FIREFIGHTER'S RELIEF ASSOC

ACCOUNT NUMBER: 03411-537

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2005 10,205 2006 10,205 2007 11,210 2008 11,420 2009 10,833 2010 11,800 2011 17,176 2012 9,707 100% depends on State Fire Tax monies. LMT acts as a "Pass Through"	10,363	10,205	9,900	10,205	10,205
	TOTAL THIS PAGE	10,363	10,205	9,900	10,205	10,205
	TOTAL THIS ACCOUNT	10,363	10,205	9,900	10,205	10,205

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE PROTECTION

TITLE OF ACCOUNT: TRANSFER TO GENERAL FUND

ACCOUNT NUMBER: 03492-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		28,960	28,960	26,543	28,960	28,960
	TOTAL THIS PAGE	28,960	28,960	26,543	28,960	28,960
	TOTAL THIS ACCOUNT	28,960	28,960	26,543	28,960	28,960

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
FIRE PROTECTION FUND**

DEPARTMENT: FIRE PROTECTION

TITLE OF ACCOUNT: TRANSFER TO DEBT SERVICE

ACCOUNT NUMBER: 03492-020

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Fire Engine	99,705	99,705	91,396	99,705	99,705
TOTAL THIS PAGE		99,705	99,705	91,396	99,705	99,705
TOTAL THIS ACCOUNT		99,705	99,705	91,396	99,705	99,705

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
2016 ANNUAL OPERATING BUDGET
HYDRANT FUND
REVENUES**

FUND NO. 04

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	(23,586)	(36,150)	(40,937)	(40,937)	(55,135)
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES	.29 Mills				.33 Mills
	100-Current Levy	137,701	137,500	137,633	137,700	168,300
	200-Delinquent	1,547	3,500	2,487	3,500	3,500
	600-Interim-Current	335	500	232	500	500
	601-Interim-Delinquent	67	100	73	100	100
	DEPARTMENT TOTALS	139,650	141,600	140,424	141,800	172,400
341	INTEREST EARNINGS					
	000-Interest Earnings	26	50	(4)	0	0
	TOTAL REVENUES	139,676	141,650	140,420	141,800	172,400
	TOTAL FUNDS AVAILABLE	116,090	105,500	99,482	100,863	117,265

**LOWER MAKEFIELD TOWNSHIP
2016 ANNUAL OPERATING BUDGET
HYDRANT FUND
EXPENDITURES**

FUND NO. 04

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
449	HYDRANT SERVICES					
	100-Personal Services	0	0	0	0	0
	366-PA American Water Fees	144,638	143,000	111,958	144,000	144,000
	367-Morrisville Water Fees	7,375	7,000	7,374	7,400	7,400
	DEPARTMENT TOTAL	152,013	150,000	119,332	151,400	151,400
492	TRANSFERS					
	001-General Fund	5,014	3,344	4,598	4,598	0
	TOTAL EXPENDITURES	157,027	153,344	123,930	155,998	151,400
	EXCESS REVENUES OVER EXPENDITURES	(17,351)	(11,694)	16,490	(14,198)	21,000
	ENDING FUND BALANCE	(40,937)	(47,844)	(24,447)	(55,135)	(34,135)

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
HYDRANT FUND**

DEPARTMENT: REAL ESTATE TAXES

TITLE OF ACCOUNT: REAL ESTATE TAXES- CURRENT

ACCOUNT NUMBER: 04301-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	514,014,900 97% Collected 498,594 95% subject to Tax 473,664 Total tax mills .33 mills - 2016	137,701	137,500	137,633	137,700	168,300
TOTAL THIS PAGE		137,701	137,500	137,633	137,700	168,300
TOTAL THIS ACCOUNT		137,701	137,500	137,633	137,700	168,300

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
HYDRANT FUND**

DEPARTMENT: REAL ESTATE TAXES

TITLE OF ACCOUNT: REAL ESTATE TAXES- DELINQUENT

ACCOUNT NUMBER: 04301-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Based on prior year receivables	1,547	3,500	2,487	3,500	3,500
TOTAL THIS PAGE		1,547	3,500	2,487	3,500	3,500
TOTAL THIS ACCOUNT		1,547	3,500	2,487	3,500	3,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
HYDRANT FUND**

DEPARTMENT: REAL ESTATE TAXES
TITLE OF ACCOUNT: REAL ESTATE TAXES- INTERIM-CURRENT
ACCOUNT NUMBER: 04301-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		335	500	232	500	500
	TOTAL THIS PAGE	335	500	232	500	500
	TOTAL THIS ACCOUNT	335	500	232	500	500

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
HYDRANT FUND**

DEPARTMENT: REAL ESTATE TAXES
TITLE OF ACCOUNT: REAL ESTATE TAXES- INTERIM-DELINQUENT
ACCOUNT NUMBER: 04301-601

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		67	100	73	100	100
	TOTAL THIS PAGE	67	100	73	100	100
	TOTAL THIS ACCOUNT	67	100	73	100	100

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
HYDRANT FUND**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNINGS

ACCOUNT NUMBER: 04341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		26	50	(4)	0	0
	TOTAL THIS PAGE	26	50	(4)	0	0
	TOTAL THIS ACCOUNT	26	50	(4)	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
HYDRANT FUND**

DEPARTMENT: HYDRANT SERVICES

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 04449-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Charge best of minor admin time devoted to Hydrant Fund issues.	0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
HYDRANT FUND**

DEPARTMENT: HYDRANT SERVICES

TITLE OF ACCOUNT: P.A.AMERICAN WATER FEES

ACCOUNT NUMBER: 04449-366

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2000 133,225 2001 134,081 2002 135,648 2003 135,962 2004 136,333 2005 136,055 2006 135,265 2007 137,459 2008 139,882 2009 139,272 2010 140,219 2011 140,097 2012 140,293 2013 151,836 2014 144,638	144,638	143,000	111,958	144,000	144,000
	TOTAL THIS PAGE	144,638	143,000	111,958	144,000	144,000
	TOTAL THIS ACCOUNT	144,638	143,000	111,958	144,000	144,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
HYDRANT FUND**

DEPARTMENT: HYDRANT SERVICES

TITLE OF ACCOUNT: MORRISVILLE WATER FEES

ACCOUNT NUMBER: 04449-367

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2000 5,251 2001 5,251 2002 5,251 2003 5,428 2004 5,564 2005 6,176 2006 6,176 2007 6,176 2008 6,669 2009 7,003 2010 7,003 2011 7,003 2012 7,003 2013 7,375 2014 7,375	7,375	7,000	7,374	7,400	7,400
	TOTAL THIS PAGE	7,375	7,000	7,374	7,400	7,400
	TOTAL THIS ACCOUNT	7,375	7,000	7,374	7,400	7,400

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
HYDRANT FUND**

DEPARTMENT: HYDRANT SERVICES

TITLE OF ACCOUNT: TRANSFER TO GENERAL FUND

ACCOUNT NUMBER: 04492-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2012 1st Year of Interfund Transfer	5,014	3,344	4,598	4,598	0
TOTAL THIS PAGE		5,014	3,344	4,598	4,598	0
TOTAL THIS ACCOUNT		5,014	3,344	4,598	4,598	0

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
PARK & RECREATION REVENUES
REVENUES**

FUND NO. 05

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	220,709	183,656	195,924	195,924	151,921
301	REAL ESTATE TAXES		1.28 Mills			
	100 - Current Levy	645,346	650,000	644,007	650,000	650,000
	200 - Delinquent	6,721	8,000	7,657	8,000	8,000
	600 - Interim - Current	1,499	2,200	1,037	2,200	2,200
	601 - Interim - Delinquent	301	260	325	325	260
	DEPARTMENT TOTALS	653,867	660,460	653,025	660,525	660,460
341	INTEREST EARNINGS	1,011	550	701	701	700
342	RENTS & ROYALTIES					
	216 - Rent - 5 Mile Woods	17,500	17,500	16,050	17,500	17,500
	450 - Equipment Rental	32,140	37,500	45,790	48,800	49,000
	DEPARTMENT TOTALS	49,640	55,000	61,840	66,300	66,500
357	LOCAL GOV'T. GRANTS					
	100 - Bucks Society Performing Arts	0	0	0	0	0
367	PARKS & RECREATION					
	100 - Program Fees	120,713	122,120	113,061	113,061	110,711
	101 - Program Fees-5 Mile Woods	0	165	0	0	0
	200 - Sales	9,921	10,900	9,346	9,346	9,300
	DEPARTMENT TOTALS	130,634	133,185	122,407	122,407	120,011
380	MISC. REVENUES					
	000 - Misc. Revenues	3,325	2,110	1,144	1,260	1,660
	001 - Celebration Day Revenue	0	0	0	1,000	1,000
	005 - Light Cost Recovery	0	0	0	0	0
	DEPARTMENT TOTALS	3,325	2,110	1,144	2,260	2,660
392	INTERFUND TRANSFERS					
	006 - Transfer From Park & Rec FIL	10,000	10,000	10,000	10,000	10,000
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	2,181	1,400	1,586	1,586	900
	002 - Workmens Compensation	2,547	2,700	2,947	2,947	1,210
	021 - Casualty Insurance Rebate	169	80	123	123	60
	022 - Workmens Comp Rebate	531	360	476	476	200
	DEPARTMENT TOTALS	5,428	4,540	5,131	5,132	2,370
	TOTAL REVENUES	853,903	865,845	854,248	867,325	862,701
	TOTAL FUNDS AVAILABLE	1,074,612	1,049,501	1,050,172	1,063,249	1,014,622

**Township of Lower Makefield
2016 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
451	PARKS & RECREATION					
	100 - Personal Services	227,517	223,000	199,280	223,000	227,329
	150 - Benefits	62,495	87,800	84,819	94,165	94,900
	153 - Deferred Comp Match	3,400	3,580	4,000	4,000	4,500
	161 - Fica Employer's Share	18,570	15,500	16,676	16,948	17,277
	191 - Uniform Allowance	802	900	996	1,276	1,200
	200 - Parts & Supplies	10,796	15,975	15,498	17,095	18,500
	210 - Office/Administration	1,860	4,100	3,726	4,715	4,750
	232 - Diesel & Gasoline Fuel	19,842	17,000	11,453	14,000	15,000
	247 - Programs & Events	4,937	3,950	21,963	21,963	3,950
	248 - Discount Tickets	9,560	10,700	9,014	9,014	9,000
	260 - Minor Equipment	1,000	4,000	2,726	4,951	6,500
	300 - Contracted Services	17,448	22,500	32,754	32,754	25,500
	313 - Engineering Fees	5,211	4,000	5,985	5,985	4,000
	314 - Legal Fees	1,639	1,000	44	1,000	1,000
	317 - Education/Training	0	200	0	0	200
	352 - Casualty Insurance	3,333	3,600	3,511	3,511	3,600
	354 - Worker's Comp. Insurance	17,117	17,500	19,311	19,312	19,898
	360 - Utilities	13,642	13,000	11,587	12,600	13,000
	374 - Repairs & Maintenance	13,681	22,275	14,865	22,025	22,775
	540 - Contributions & Grants	10,500	10,500	10,500	10,500	10,500
	600 - Capital Construction	23,128	10,000	7,368	8,645	14,000
	DEPARTMENT TOTALS	466,477	491,080	476,075	527,459	517,379
452	MEMORIAL PARK					
	200 - Parts & Supplies	6,689	5,600	1,748	5,050	5,600
	300 - Contracted Services	593	9,175	801	2,430	5,150
	360 - Utilities	107	500	0	400	500
	374 - Repairs & Maintenance	0	200	49	175	200
	DEPARTMENT TOTAL	7,389	15,475	2,598	8,055	11,450
454	MACCLESFIELD PARK					
	200 - Parts & Supplies	9,063	11,600	10,193	11,504	11,600
	260 - Minor Equipment	425	5,000	952	2,752	2,950
	300 - Contracted Services	31,179	20,200	12,193	19,680	20,200
	360 - Utilities	38,724	35,850	31,407	35,800	35,850
	374 - Repairs & Maintenance	2,905	3,700	4,283	4,283	3,500
	DEPARTMENT TOTALS	82,296	76,350	59,029	74,019	74,100
	TOTAL EXPENDITURES (THIS PAGE)	556,162	582,905	537,702	609,533	602,929

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
455	OXFORD-ROELOFS					
	200 - Parts & Supplies	3,097	5,800	2,183	3,700	5,200
	260 - Minor Equipment	0	500	310	310	500
	300 - Contracted Services	1,418	2,440	4,582	4,582	2,440
	360 - Utilities	2,726	3,050	2,181	2,900	3,050
	374 - Repairs & Maintenance	0	475	0	200	475
	DEPARTMENT TOTALS	7,241	12,265	9,255	11,692	11,665
469	5 MILE WOODS					
	100 - Personal Services	9,670	11,000	7,457	10,600	11,000
	161 - FICA Employer's Share	772	940	582	835	940
	200 - Parts & Supplies	195	800	112	700	800
	210 - Office/Administration	0	200	0	200	200
	247 - Programs & Events	0	500	492	492	500
	260 - Minor Equipment	0	800	585	585	700
	300 - Contracted Services	4,667	3,200	1,893	2,650	3,000
	317 - Education/Training	0	100	0	100	100
	321 - Telephone	556	600	480	570	600
	352 - Casualty Insurance	255	382	269	400	400
	354 - Workers' Comp Insurance	2,761	2,760	3,114	3,114	3,200
	360 - Utilities	5,090	5,250	3,869	6,500	5,000
	374 - Repairs & Maintenance	753	1,000	428	600	700
	DEPARTMENT TOTALS	24,720	27,532	19,280	27,346	27,140
492	INTERFUND OPERATING TRANSFER					
	001 - General Fund	30,916	31,000	28,336	31,000	31,000
	020 - Debt Service	173,757	172,000	159,277	173,757	173,757
	030 - Capital Reserve	30,000	0	0	0	0
	065 - NonUniform Pension	55,893	58,000	0	58,000	63,000
	DEPARTMENT TOTALS	290,566	261,000	187,613	262,757	267,757
	TOTAL EXPENDITURES (THIS PAGE)	322,527	300,797	216,148	301,795	306,562
	TOTAL EXPENDITURES	878,688	883,702	753,850	911,328	909,491
	EXCESS REVENUES OVER EXPENDITURES	(24,785)	(17,857)	100,398	(44,003)	(46,790)
	ENDING FUND BALANCE	195,924	165,799	296,322	151,921	105,131

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: REAL ESTATE TAX REVENUES
TITLE OF ACCOUNT: REAL ESTATE TAXES - CURRENT
ACCOUNT NUMBER: 05301-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REAL ESTATE TAXES - CURRENT LEVY Value of a mill 515,828 97% Collection (deduct/adjust) 498,594 Total Tax Mills 1.28 mills 2006 1.53 mills 2007 1.53 mills 2008 1.53 mills 2009 1.28 mills 2010 1.28 mills 2011 1.28 mills 2012 1.28 mills 2013 1.28 mills 2014	645,346	650,000	644,007	650,000	650,000
	TOTAL THIS PAGE	645,346	650,000	644,007	650,000	650,000
	TOTAL THIS ACCOUNT	645,346	650,000	644,007	650,000	650,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: REAL ESTATE TAX REVENUES
TITLE OF ACCOUNT: REAL ESTATE TAXES - DELINQUENT
ACCOUNT NUMBER: 05301-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REAL ESTATE TAXES - DELINQUENT	6,721	8,000	7,657	8,000	8,000
TOTAL THIS PAGE		6,721	8,000	7,657	8,000	8,000
TOTAL THIS ACCOUNT		6,721	8,000	7,657	8,000	8,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: REAL ESTATE TAX REVENUES
TITLE OF ACCOUNT: REAL ESTATE TAXES - INTERIM - CURRENT
ACCOUNT NUMBER: 05301-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REAL ESTATE TAXES - INTERIM CURRENT	1,499	2,200	1,037	2,200	2,200
TOTAL THIS PAGE		1,499	2,200	1,037	2,200	2,200
TOTAL THIS ACCOUNT		1,499	2,200	1,037	2,200	2,200

Prepared by: Donna Liney _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: REAL ESTATE TAX REVENUES
TITLE OF ACCOUNT: REAL ESTATE TAXES-INTERIM-DELINQUENT
ACCOUNT NUMBER: 05301-601

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REAL ESTATE TAXES INTERIM DELINQUENT	301	260	325	325	260
TOTAL THIS PAGE		301	260	325	325	260
TOTAL THIS ACCOUNT		301	260	325	325	260

Prepared by: Donna Liney _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNINGS

ACCOUNT NUMBER: 05341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2007 Interest Rate 4 - 5% 2008 Interest Rate 3 - 4% 2009 Interest Rate Less Than 1% 2010 Interest Rate .25% or less 2011 Interest Rate Floor of .75%	1,011	550	701	701	700
TOTAL THIS PAGE		1,011	550	701	701	700
TOTAL THIS ACCOUNT		1,011	550	701	701	700

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: RENTS AND ROYALTIES

TITLE OF ACCOUNT: RENT - 5 MILE WOODS MANOR HOUSE

ACCOUNT NUMBER: 05342-216

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2012 - \$1,450 (Tenant pays electric) 2013 - \$1,450 (Tenant pays electric) 2014 - \$1,450 (Tenant pays electric) 2015 - \$1,450 (Tenant pays electric) 2016 - \$1,450 (Tenant pays electric)	17,500	17,500	16,050	17,500	17,500
TOTAL THIS PAGE		17,500	17,500	16,050	17,500	17,500
TOTAL THIS ACCOUNT		17,500	17,500	16,050	17,500	17,500

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: RENTS AND ROYALTIES
 TITLE OF ACCOUNT: EQUIPMENT RENTAL
 ACCOUNT NUMBER: 05342-450

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PICNIC GROVE	32,140	1,400	45,790	1,800	2,000
2	LIGHTS 2016 - \$18/hour		36,100		47,000	47,000
TOTAL THIS PAGE		32,140	37,500	45,790	48,800	49,000
TOTAL THIS ACCOUNT		32,140	37,500	45,790	48,800	49,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: LOCAL GOVERNMENT GRANTS
TITLE OF ACCOUNT: BUCKS COUNTY PERFORMING ARTS
ACCOUNT NUMBER: 05357-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	BUCKS COUNTY PERFORMING ARTS	0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Donna Liney _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARTICIPATION FEES

TITLE OF ACCOUNT: PROGRAM FEES

ACCOUNT NUMBER: 05367-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	YARDLEY MAKEFIELD SOCCER CLUB Per participant [2010 - \$12/resident & \$24/non-resident] [2011 - \$15/resident & \$30/non-resident] Special Events [2-3 events a year]; 2010 - \$150/field 2011 - \$250/field	120,713	78,890	113,061	74,500	72,000
2	PENNSBURY ATHLETIC ASSOCIATION Per participant: special events		26,405		21,771	22,000
3	POP WARNER FOOTBALL/CHEERLEADING Per participant: special events		8,800		8,800	8,800
4	NON-SANCTIONED GROUPS - 2013 SPEED PURSUT, PIYO MAD SCIENCE - \$186; 1 Camp Cancelled FRISBEE		1,100		1,400	1,400
5	TENNIS PROGRAM		6,096		6,100	6,111
6	YARDLEY MEN'S BASEBALL		339		0	0
7	FARMERS MARKET - \$270		490		490	400
	TOTAL THIS PAGE	120,713	122,120	113,061	113,061	110,711
	TOTAL THIS ACCOUNT	120,713	122,120	113,061	113,061	110,711

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARTICIPATION FEES
 TITLE OF ACCOUNT: 5 MILE WOODS PROGRAM FEES
 ACCOUNT NUMBER: 05367-101

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	165	0	0	0
TOTAL THIS PAGE		0	165	0	0	0
TOTAL THIS ACCOUNT		0	165	0	0	0

Prepared by: Donna Liney _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARTICIPATION FEES

TITLE OF ACCOUNT: SALES

ACCOUNT NUMBER: 05367-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	DISCOUNT TICKETS Winter * Summer	9,921	10,900	9,346	9,346	9,300
TOTAL THIS PAGE		9,921	10,900	9,346	9,346	9,300
TOTAL THIS ACCOUNT		9,921	10,900	9,346	9,346	9,300

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MISCELLANEOUS REVENUES

TITLE OF ACCOUNT: MISCELLANEOUS REVENUES

ACCOUNT NUMBER: 05380-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	COMMISSION	3,325	60	1,144	60	60
2	SCRAP		450		0	200
3	FUEL OIL REIMBURSEMENT - 5 MILE WOODS TENANT - 50% OIL USE		1,400		1,200	1,200
4	VANDAL REIMBURSEMENT		200		0	200
TOTAL THIS PAGE		3,325	2,110	1,144	1,260	1,660
TOTAL THIS ACCOUNT		3,325	2,110	1,144	1,260	1,660

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MISCELLANEOUS REVENUES

TITLE OF ACCOUNT: CELEBRATION DAY REVENUE

ACCOUNT NUMBER: 05380-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	1,000	1,000
TOTAL THIS PAGE		0	0	0	1,000	1,000
TOTAL THIS ACCOUNT		0	0	0	1,000	1,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MISCELLANEOUS REVENUES
TITLE OF ACCOUNT: LIGHT COST RECOVERY
ACCOUNT NUMBER: 05380-005

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Donna Liney _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: INTERFUND TRANSFERS IN
TITLE OF ACCOUNT: TRANSFER FROM PARK & REC FIL
ACCOUNT NUMBER: 05392-006

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		10,000	10,000	10,000	10,000	10,000
TOTAL THIS PAGE		10,000	10,000	10,000	10,000	10,000
TOTAL THIS ACCOUNT		10,000	10,000	10,000	10,000	10,000

Prepared by: Donna Liney _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: REBATE FROM PRIOR YEAR

TITLE OF ACCOUNT: CASULTY INSURANCE

ACCOUNT NUMBER: 05395-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		2,181	1,400	1,586	1,586	900
TOTAL THIS PAGE		2,181	1,400	1,586	1,586	900
TOTAL THIS ACCOUNT		2,181	1,400	1,586	1,586	900

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: REBATE FROM PRIOR YEAR
 TITLE OF ACCOUNT: WORKMENS COMPENSATION
 ACCOUNT NUMBER: 05395-002

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		2,547	2,700	2,947	2,947	1,210
TOTAL THIS PAGE		2,547	2,700	2,947	2,947	1,210
TOTAL THIS ACCOUNT		2,547	2,700	2,947	2,947	1,210

Prepared by: Donna Liney _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: REBATE FROM PRIOR YEAR

TITLE OF ACCOUNT: CASUALTY INSURANCE REBATE

ACCOUNT NUMBER: 05395-021

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		169	80	123	123	60
TOTAL THIS PAGE		169	80	123	123	60
TOTAL THIS ACCOUNT		169	80	123	123	60

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: REBATE FROM PRIOR YEAR
 TITLE OF ACCOUNT: WORKMENS COMP REBATE
 ACCOUNT NUMBER: 05395-022

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		531	360	476	476	200
TOTAL THIS PAGE		531	360	476	476	200
TOTAL THIS ACCOUNT		531	360	476	476	200

Prepared by: Donna Liney _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION
 TITLE OF ACCOUNT: PERSONAL SERVICES
 ACCOUNT NUMBER: 05451-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	DIRECTOR, PARKS & RECREATION- 30% to Pool	227,517	48,804	199,280	48,804	50,204
2	RECORDER - Part-Time For Parks & Recreation Board Meetings.		1,000		900	1,000
3	PARKS Leader		57,325		57,325	58,755
4	PARKS CREW 2011 - 3 Full-time - (2) Equip I - (1) Equip II 2012 - 2 Full-time - (2) Equip I - (0) Equip II 2013 - 2 Full-time - (2) Equip I - (0) Equip II		119,571		119,571	122,570
5	TAX COLLECTOR		800		700	800
6	PARK MAINTENANCE SUPPORT Transfer to Public Works, snow/ice/1040 hours Transfer to Pool /950 hrs.		(6,000) (30,000)		(14,000) (22,000)	(9,000) (30,000)
7	OVERTIME, Special Events Support; Permit/Park Rule Enforcement		15,000		13,700	15,000
8	PUBLIC WORKS SUPPORT		3,000		3,000	3,000
9	SEASONAL PART-TIME		13,500		15,000	15,000
TOTAL THIS PAGE		227,517	223,000	199,280	223,000	227,329
TOTAL THIS ACCOUNT		227,517	223,000	199,280	223,000	227,329

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: BENEFITS

ACCOUNT NUMBER: 05451-150

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PHYSICAL EXAMINATIONS	62,495	200	84,819	0	200
2	LIFE INSURANCE AND DISABILITY*		3,000		4,365	4,500
3	HOSPITALIZATION*		80,000		85,000	85,000
4	LONGEVITY- MAINTENANCE LEADER - EQUIPMENT OPERATOR I (2)		4,600		4,800	5,200
TOTAL THIS PAGE		62,495	87,800	84,819	94,165	94,900
TOTAL THIS ACCOUNT		62,495	87,800	84,819	94,165	94,900

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION
 TITLE OF ACCOUNT: DEFERRED COMP. MATCH
 ACCOUNT NUMBER: 05451-153

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		3,400	3,580	4,000	4,000	4,500
TOTAL THIS PAGE		3,400	3,580	4,000	4,000	4,500
TOTAL THIS ACCOUNT		3,400	3,580	4,000	4,000	4,500

Prepared by: Donna Line _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION
 TITLE OF ACCOUNT: FICA EMPLOYER'S SHARE
 ACCOUNT NUMBER: 05451-161

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		18,570	15,500	16,676	16,948	17,277
TOTAL THIS PAGE		18,570	15,500	16,676	16,948	17,277
TOTAL THIS ACCOUNT		18,570	15,500	16,676	16,948	17,277

Prepared by: Donna Line

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION
 TITLE OF ACCOUNT: UNIFORM ALLOWANCE
 ACCOUNT NUMBER: 05451-191

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SHOES Park Foreman \$200 each pair; one pair per year Laborer I	802	600	996	600	600
2	LABORER SUPPLIES goggles, gloves, earplugs		100		450	200
3	PANTS AND LONG SLEEVE SHIRT SETS		100		0	100
4	T-SHIRTS		100		226	300
TOTAL THIS PAGE		802	900	996	1,276	1,200
TOTAL THIS ACCOUNT		802	900	996	1,276	1,200

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION
TITLE OF ACCOUNT: PARTS AND SUPPLIES
ACCOUNT NUMBER: 05451-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SIGNS	10,796	700	15,498	600	700
2	INFIELD MIX		2,875		2,000	3,000
3	GRASS SEED		2,500		3,000	2,700
4	LIGHT MAINTENANCE bulbs, ballasts, sockets, capacitors		100		400	400
5	SCOREBOARD MAINTENANCE (2)		100		100	100
6	BUILDING SUPPLIES toilet paper, paper towels, cleaning supplies, wasp spray		900		1,300	1,300
7	RECREATION EQUIP SPARE PARTS fences, playgrounds, grills, cans, recycle containers		500		900	900
8	MECHANICAL EQUIP SPARE PARTS* blades, plugs, nuts, bolts		1,000		1,000	1,000
9	RECREATION SUPPLIES/VETERANS PARK tennis nets, basketball nets, volleyball poles, nets, pitcher mounds, bases, homeplates, flag pole		1,200		2,000	2,000
10	REPLACEMENT LUMBER, GLASS, PVC		100		100	100
11	KIDS KINGDOM-rubber belt bridge, slide, flex board		2,000		1,500	2,000
12	PAINT - shed, barn, heacock		200		200	200
13	WOOD SEALER -kids kingdom (twice a year)		1,300		1,595	1,600
14	WOOD CARPET; ASA APPROVED - KID'S KINGDOM		1,900		1,800	1,900
15	HAND TOOLS shovels, rakes, post hole digger, pesticide sprayer, blower		250		250	250
16	TENNIS COURT REPAIRS- token box,center straps, conduit		150		150	150
17	SAND - volleyball, Kids Kingdom, Stone		200		200	200
TOTAL THIS PAGE		10,796	15,975	15,498	17,095	18,500
TOTAL THIS ACCOUNT		10,796	15,975	15,498	17,095	18,500

Prepared by: Donna Liney

* ADDED

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: OFFICE/ADMINISTRATION

ACCOUNT NUMBER: 05451-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	OFFICE SUPPLIES pens, notepads, paper, filing supplies, copier toner	1,860	800	3,726	1,800	1,800
2	TELEPHONE Bell answer call P&R portion per Finance Dept		1,000		1,000	1,000
3	POSTAGE		650		400	400
4	ADVERTISING & PRINTING (BIDS; MEETINGS)		500		500	500
5	DUES & SUBSCRIPTIONS PRPS Dues, Bucks County Rec. Council, Central Westmoreland		300		165	200
6	PARKS & RECREATION BOARD ROAD TOUR- vans, maps		850		850	850
TOTAL THIS PAGE		1,860	4,100	3,726	4,715	4,750
TOTAL THIS ACCOUNT		1,860	4,100	3,726	4,715	4,750

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: DIESEL & GASOLINE FUEL

ACCOUNT NUMBER: 05451-232

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		19,842	17,000	11,453	14,000	15,000
TOTAL THIS PAGE		19,842	17,000	11,453	14,000	15,000
TOTAL THIS ACCOUNT		19,842	17,000	11,453	14,000	15,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: PROGRAMS AND EVENTS

ACCOUNT NUMBER: 05451-247

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SPECIAL EVENTS - 9-11 Memorial Service, 5K Race, Veteran's Jazz Concert Pole Installation	4,937	500	21,963	3,000	500
2	OPENING DAY CELEBRATIONS/DEDICATIONS PAA		100		0	100
3	SENIOR PROGRAMS; CARD TABLES		400		0	400
4	PROGRAMS/CAMPS; FLYERS/FARMERS MARKET		300		0	300
5	VOLUNTEER RECOGNITION; shirts (park board, sanctioned organizations, Lower Makefield seniors, friends of Five Mile Woods)		650		650	650
6	VETERANS PARADE		2,000		2,000	2,000
7	LMT FUN DAY		0		16,313	0
TOTAL THIS PAGE		4,937	3,950	21,963	21,963	3,950
TOTAL THIS ACCOUNT		4,937	3,950	21,963	21,963	3,950

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: DISCOUNT TICKETS

ACCOUNT NUMBER: 05451-248

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SUMMER AMUSEMENT TICKETS	9,560	7,900	9,014	7,104	7,000
2	WINTER SKI LIFT TICKETS		2,800		1,910	2,000
TOTAL THIS PAGE		9,560	10,700	9,014	9,014	9,000
TOTAL THIS ACCOUNT		9,560	10,700	9,014	9,014	9,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

 TITLE OF ACCOUNT: MINOR EQUIPMENT

 ACCOUNT NUMBER: 05451-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	WEED WACKER (2), BLOWER, CHAINSAW, HOLE DIGGER SPACE HEATER, CEMENT MIXER, HEDGE TRIMMER	1,000	850	2,726	1,500	1,500
2	TABLES; CONCESSION STAND, PAVILION, BLEACHERS		1,200		2,751	3,000
3	PLAYGROUND EQUIPMENT; EXISTING		1,000		700	1,000
4	PRINTER/COMPUTER/COPIER		950		0	1,000
TOTAL THIS PAGE		1,000	4,000	2,726	4,951	6,500
TOTAL THIS ACCOUNT		1,000	4,000	2,726	4,951	6,500

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 05451-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PLUMBER	17,448	500	32,754	554	500
2	COMPUTER HARDWARE MAINTENANCE		500		500	500
3	FERTILIZATION/ AND TURF MAINTENANCE Heacock Field Edgewood Village Stoddart Complex Community Park Kids Kingdom		2,300		3,200	2,300
4	SEED/SOD same locations as above		2,000		2,500	2,000
5	PORT-A-JOHN RENTAL 6 months 5 months		2,200		2,500	2,200
6	COPIER MAINTENANCE AGREEMENT		300		300	300
7	UNIFORM SERVICE AGREEMENT- 4 CREWMEN		900		1,000	900
8	BIKE PATH TREE TRIMMING & REMOVAL		4,500		10,000	7,000
9	ELECTRICAN MAINTENANCE		1,000		1,000	1,000
10	TRASH COLLECTION		5,800		6,500	5,900
11	CONTRACTED MAINTENANCE SERVICE, PAINTING, MISC.		1,200		1,200	1,200
12	VIDEO CAMERA		1,300		3,500	1,700
TOTAL THIS PAGE		17,448	22,500	32,754	32,754	25,500
TOTAL THIS ACCOUNT		17,448	22,500	32,754	32,754	25,500

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION
 TITLE OF ACCOUNT: ENGINEERING FEES
 ACCOUNT NUMBER: 05451-313

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ENGINEERING FEES	5,211	4,000	5,985	5,985	4,000
TOTAL THIS PAGE		5,211	4,000	5,985	5,985	4,000
TOTAL THIS ACCOUNT		5,211	4,000	5,985	5,985	4,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: LEGAL FEES

ACCOUNT NUMBER: 05451-314

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	LEGAL FEES	1,639	1,000	44	1,000	1,000
TOTAL THIS PAGE		1,639	1,000	44	1,000	1,000
TOTAL THIS ACCOUNT		1,639	1,000	44	1,000	1,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: EDUCATION AND TRAINING

ACCOUNT NUMBER: 05451-317

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	EDUCATION AND TRAINING	0	200	0	0	200
TOTAL THIS PAGE		0	200	0	0	200
TOTAL THIS ACCOUNT		0	200	0	0	200

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION
TITLE OF ACCOUNT: CASUALTY INSURANCE
ACCOUNT NUMBER: 05451-352

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	CASUALTY INSURANCE	3,333	3,600	3,511	3,511	3,600
TOTAL THIS PAGE		3,333	3,600	3,511	3,511	3,600
TOTAL THIS ACCOUNT		3,333	3,600	3,511	3,511	3,600

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: WORKER'S COMP. INSURANCE

ACCOUNT NUMBER: 05451-354

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		17,117	17,500	19,311	19,312	19,898
TOTAL THIS PAGE		17,117	17,500	19,311	19,312	19,898
TOTAL THIS ACCOUNT		17,117	17,500	19,311	19,312	19,898

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: UTILITIES

ACCOUNT NUMBER: 05451-360

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SEWER	13,642	1,000	11,587	800	1,000
2	WATER		3,500		3,400	3,500
3	ELECTRICITY		7,500		7,400	7,500
4	PHONE		100		100	100
5	COMCAST SURVEILLANCE LINE		900		900	900
TOTAL THIS PAGE		13,642	13,000	11,587	12,600	13,000
TOTAL THIS ACCOUNT		13,642	13,000	11,587	12,600	13,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: REPAIRS AND MAINTENANCE

ACCOUNT NUMBER: 05451-374

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PLUMBER - EMERGENCY REPAIRS	13,681	250	14,865	0	250
2	ELECTRICIAN - EMERGENCY REPAIRS		400		0	400
3	TENNIS COURT & BASKETBALL COURT REPAIRS (14 courts) fill in cracks & re-paint, replace(4) Community Courts, Annual Repair Hurricane Sandy		6,200		5,000	6,200
4	RADIO MAINTENANCE & REPAIR		75		75	75
5	FIRE EXTINGUISHERS (5) Inspections and Repairs		150		150	150
6	GRAVELY 60" RIDING MOWERS (2) Repair Parts		800		600	800
7	FORD 309E Flail Field Mower, Bikepaths		1,000		1,000	1,000
8	FORD TRACKESS - new frame; blades, deck repairs for bike path maintenance		2,000		2,000	2,000
9	TRUCKS (BRAKES, FILTERS) - 3 trucks, new tires - former sewer truck - replace transmission		6,000		6,000	6,000
10	RAW MATERIALS: CONCRETE, STONE, WELDING		700		700	700
11	DIGITAL LIGHT TIMERS		150		150	150
12	STODDART DRAINAGE, GRADING, FIELDS		1,500		0	500
13	JOHN DEERE MOWERS (2) Wing Mowers Parts includes filters, blades, bushings, hoses, tires, transmissions, batteries - repair labor in house		1,050		1,050	1,050
14	BIKEPATH REPAIRS		1,000		1,000	1,000
15	KIDS KINGDOM, Replace sections		1,000		0	1,000
16	TENNIS COURT, Fence repairs, ballfields, Backstop Fence		0		4,300	1,500
TOTAL THIS PAGE		13,681	22,275	14,865	22,025	22,775
TOTAL THIS ACCOUNT		13,681	22,275	14,865	22,025	22,775

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: CONTRIBUTIONS AND GRANTS

ACCOUNT NUMBER: 05451-540

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	BUCKS COUNTY PERFORMING ARTS	10,500	10,500	10,500	10,500	10,500
TOTAL THIS PAGE		10,500	10,500	10,500	10,500	10,500
TOTAL THIS ACCOUNT		10,500	10,500	10,500	10,500	10,500

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION
TITLE OF ACCOUNT: CAPITAL CONSTRUCTION
ACCOUNT NUMBER: 05451-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Pave Stoddard Parking Lot	23,128	10,000	0	0	12,000
2	Renovate Basketball Court	0	0	2,288	2,300	0
3	Construct GAGA Court	0	0	2,345	2,345	0
4	Landscape Caoila Complex	0	0	2,735	4,000	2,000
TOTAL THIS PAGE		23,128	10,000	7,368	8,645	14,000
TOTAL THIS ACCOUNT		23,128	10,000	7,368	8,645	14,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MEMORIAL PARK

TITLE OF ACCOUNT: PARTS & SUPPLIES

ACCOUNT NUMBER: 05452-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SIGNS	6,689	100	1,748	100	100
2	GRASS SEED		1,000		300	1,000
3	BUILDING/RESTROOM SUPPLIES		250		250	250
4	RECREATION EQUIPMENT SPARE PARTS, NETS, TRASH CANS		500		400	500
5	MECHANICAL EQUIPMENT SPARE PARTS, Flange, Screws		350		750	350
6	ELECTRICAL		300		200	300
7	RAW MATERIALS; LUMBER, GLASS, FLAG POLE Spring House & Original Farm House Footprint Restorations		500		300	500
8	INFIELD MIX		900		900	900
9	ARBORETUM TREES		200		350	200
10	FLAG, GOLAS, PLAYGROUND		1,500		1,500	1,500
TOTAL THIS PAGE		6,689	5,600	1,748	5,050	5,600
TOTAL THIS ACCOUNT		6,689	5,600	1,748	5,050	5,600

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MEMORIAL PARK

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 05452-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	FERTILIZATION & TURF MAINTENANCE; seed & straw tree grove	593	575	801	300	500
2	TREE SERVICE GENERAL - dead trees, clear non-native invasive add playground trees		6,000		1,000	2,000
3	TRASH; MULCH; PLUMBER		1,000		500	1,000
4	SANITIZE, GROOM PLAYGROUND SURFACE		1,600		0	1,000
5	PORT A POT		0		630	650
TOTAL THIS PAGE		593	9,175	801	2,430	5,150
TOTAL THIS ACCOUNT		593	9,175	801	2,430	5,150

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MEMORIAL PARK

TITLE OF ACCOUNT: UTILITIES

ACCOUNT NUMBER: 05452-360

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SEWER	107	200	0	100	200
2	WATER		200		200	200
3	ELECTRICAL		100		100	100
TOTAL THIS PAGE		107	500	0	400	500
TOTAL THIS ACCOUNT		107	500	0	400	500

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MEMORIAL PARK

TITLE OF ACCOUNT: REPAIRS & MAINTENANCE

ACCOUNT NUMBER: 05452-374

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	RAW MATERIALS GENERAL PARK REPAIRS	0	200	49	175	200
TOTAL THIS PAGE		0	200	49	175	200
TOTAL THIS ACCOUNT		0	200	49	175	200

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MACCLESFIELD PARK
TITLE OF ACCOUNT: PARTS AND SUPPLIES
ACCOUNT NUMBER: 05454-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SIGNS	9,063	300	10,193	100	300
2	BUILDING SUPPLIES toilet paper, paper towels, cleaning supplies, wasp spray, flags		950		950	950
3	INFIELD MIX 100 tons delivered		1,800		1,904	1,800
4	WOOD CARPET - playground, exercise equipment		900		900	900
5	RECREATION EQUIPMENT volleyball nets, poles		150		150	150
6	SAND FOR VOLLEYBALL COURTS		500		500	500
7	LIGHT MAINTENANCE - MINOR bulbs, capacitors, sockets, ballasts		200		200	200
8	PAINT		100		100	100
9	RECREATION EQUIPMENT SPARE PARTS fence, & bleacher repair, nuts, bolts, chain, hooks		500		500	500
10	MECHANICAL EQUIPMENT SPARE PARTS blades, plugs, nuts, bolts		300		300	300
11	GRASS SEED/TOPSOIL/LIME		3,900		3,900	3,900
12	FIELD MARKERS, BASE, HOMEPLATES, PITCHING RUBBERS		2,000		2,000	2,000
TOTAL THIS PAGE		9,063	11,600	10,193	11,504	11,600
TOTAL THIS ACCOUNT		9,063	11,600	10,193	11,504	11,600

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MACCLESFIELD PARK
TITLE OF ACCOUNT: MINOR EQUIPMENT
ACCOUNT NUMBER: 05454-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MISCELLANEOUS REPLACEMENTS, water fountain, Grills	425	1,000	952	952	1,000
2	SPEEDY RACER (3), PLAY APPARATUS		2,050		0	0
3	BENCHES; PLAY AREA FIELDS; Bleachers		1,150		1,000	1,150
4	INDIELD MACHINE		400		400	400
5	SEWER PUMP; SUMP PUMP/SUBMERSIBLE PUMP		400		400	400
TOTAL THIS PAGE		425	5,000	952	2,752	2,950
TOTAL THIS ACCOUNT		425	5,000	952	2,752	2,950

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MACCLESFIELD PARK

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 05454-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	FERTILIZATION; TURF CARE; AERATE; GROOM	31,179	5,500	12,193	6,000	6,000
2	SLIT PREPARATION, DEEP TINE; MULCH		2,000		1,200	1,500
3	PORT-A-JOHN RENTAL 3 units		1,650		1,950	1,950
4	BUILDING & SEWER ALARM SYSTEM		450		450	450
5	PLUMBER		500		0	300
6	TREE SERVICE; ADDITIONAL TREES, REMOVAL		1,000		800	1,000
7	ELECTRICIAN; EMERGENCY REPAIRS/BUCKET TRUCK (Fields ABCDEF&G - Repairs, bulbs, ballast, contacts, pole)		5,000		6,000	5,000
8	TRASH COLLECTION		2,100		2,100	2,200
9	SEPTIC SERVICE		500		580	500
11	MISCELLANEOUS PAINTING		500		400	500
12	CONCRETE WORK - ADA		1,000		200	800
TOTAL THIS PAGE		31,179	20,200	12,193	19,680	20,200
TOTAL THIS ACCOUNT		31,179	20,200	12,193	19,680	20,200

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MACCLESFIELD PARK

TITLE OF ACCOUNT: UTILITIES

ACCOUNT NUMBER: 05454-360

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SEWER	38,724	850	31,407	800	850
2	WATER		2,500		2,500	2,500
3	ELECTRICITY		32,500		32,500	32,500
TOTAL THIS PAGE		38,724	35,850	31,407	35,800	35,850
TOTAL THIS ACCOUNT		38,724	35,850	31,407	35,800	35,850

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: MACCLESFIELD PARK
 TITLE OF ACCOUNT: REPAIRS AND MAINTENANCE
 ACCOUNT NUMBER: 05454-374

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PLUMBER	2,905	400	4,283	508	300
2	ELECTRICIAN MAINTENANCE; HAND DRYER		400		500	300
3	FIRE EXTINGUISHERS Inspection and Repairs		50		150	50
4	TURF REPAIR ATHLETIC FIELDS		1,000		1,000	1,000
5	EQUIPMENT MAINTENANCE; MOWER		1,000		1,000	1,000
6	CRACKFILL & RESTRIPE FRONT LOT; SPOT		500		750	500
7	SEWER PUMP/PIT REPAIRS		350		375	350
TOTAL THIS PAGE		2,905	3,700	4,283	4,283	3,500
TOTAL THIS ACCOUNT		2,905	3,700	4,283	4,283	3,500

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: OXFORD-ROELOFS

TITLE OF ACCOUNT: PARTS AND SUPPLIES

ACCOUNT NUMBER: 05455-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	BUILDING SUPPLIES	3,097	700	2,183	700	700
2	RECREATION SPARE PARTS- BOOCE PIECES/SCORING, BASES		1,000		500	1,000
3	MECHANICAL & ELECTRICAL SPARE PARTS		500		100	400
4	PLANTS/FLOWERS- ADD BERM, SEED, TREE		700		600	700
5	RECREATIONAL SUPPLIES		700		500	700
6	INFIELD MIX		1,900		1,000	1,400
7	EQUIPMENT PARTS		300		300	300
TOTAL THIS PAGE		3,097	5,800	2,183	3,700	5,200
TOTAL THIS ACCOUNT		3,097	5,800	2,183	3,700	5,200

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: OXFORD-ROELOFS

TITLE OF ACCOUNT: MINOR EQUIPMENT

ACCOUNT NUMBER: 05455-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	INFIELD RAKE	0	500	310	310	500
TOTAL THIS PAGE		0	500	310	310	500
TOTAL THIS ACCOUNT		0	500	310	310	500

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: OXFORD-ROELOFS

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 05455-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	FERTILIZATION, TURF MAINTENANCE & TREE CARE	1,418	700	4,582	1,250	700
2	TRASH SERVICE		1,540		2,500	1,540
3	JANITORIAL SERVICE, PAINTING, PEST CONTROL		200		832	200
TOTAL THIS PAGE		1,418	2,440	4,582	4,582	2,440
TOTAL THIS ACCOUNT		1,418	2,440	4,582	4,582	2,440

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: OXFORD-ROELOFS

TITLE OF ACCOUNT: UTILITIES

ACCOUNT NUMBER: 05455-360

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SEWER	2,726	350	2,181	300	350
2	WATER		1,800		1,800	1,800
3	ELECTRICITY		900		800	900
TOTAL THIS PAGE		2,726	3,050	2,181	2,900	3,050
TOTAL THIS ACCOUNT		2,726	3,050	2,181	2,900	3,050

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: OXFORD-ROELOFS

TITLE OF ACCOUNT: REPAIRS AND MAINTENANCE

ACCOUNT NUMBER: 05455-374

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ELECTRICIAN	0	100	0	0	100
2	FIRE EXTINGUISHER		75		75	75
3	WATER FOUNTAIN, SCREENS, BUILDING		200		75	200
4	FENCES/BACKSTOPS		100		50	100
TOTAL THIS PAGE		0	475	0	200	475
TOTAL THIS ACCOUNT		0	475	0	200	475

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 05469-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		9,670	11,000	7,457	10,600	11,000
TOTAL THIS PAGE		9,670	11,000	7,457	10,600	11,000
TOTAL THIS ACCOUNT		9,670	11,000	7,457	10,600	11,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

TITLE OF ACCOUNT: FICA EMPLOYER'S SHARE

ACCOUNT NUMBER: 05469-161

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		772	940	582	835	940
TOTAL THIS PAGE		772	940	582	835	940
TOTAL THIS ACCOUNT		772	940	582	835	940

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

TITLE OF ACCOUNT: PARTS & SUPPLIES

ACCOUNT NUMBER: 05469-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		195	800	112	700	800
TOTAL THIS PAGE		195	800	112	700	800
TOTAL THIS ACCOUNT		195	800	112	700	800

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

 TITLE OF ACCOUNT: OFFICE/ADMINISTRATION

 ACCOUNT NUMBER: 05469-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	200	0	200	200
TOTAL THIS PAGE		0	200	0	200	200
TOTAL THIS ACCOUNT		0	200	0	200	200

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

TITLE OF ACCOUNT: PROGRAMS & EVENTS

ACCOUNT NUMBER: 05469-247

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	HARVEST DAY OPEN HOUSE - Fall & Spring WORK WEEKENDS MAPLE SYRUP DEMONSTRATION TOURS	0	500	492	492	500
TOTAL THIS PAGE		0	500	492	492	500
TOTAL THIS ACCOUNT		0	500	492	492	500

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

TITLE OF ACCOUNT: MINOR EQUIPMENT

ACCOUNT NUMBER: 05469-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MOWER, LADDER	0	800	585	585	700
TOTAL THIS PAGE		0	800	585	585	700
TOTAL THIS ACCOUNT		0	800	585	585	700

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 05469-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ALARM	4,667	300	1,893	300	300
2	MECHANICAL		800		100	100
3	PEST CONTROL		400		1,400	1,400
4	MANOR HOUSE		400		100	100
5	ELECTRICAL		300		50	200
6	TREE SERVICE		700		500	700
7	JANITORIAL, PAINTING		300		200	200
TOTAL THIS PAGE		4,667	3,200	1,893	2,650	3,000
TOTAL THIS ACCOUNT		4,667	3,200	1,893	2,650	3,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

 TITLE OF ACCOUNT: EDUCATION & TRAINING

 ACCOUNT NUMBER: 05469-317

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	100	0	100	100
TOTAL THIS PAGE		0	100	0	100	100
TOTAL THIS ACCOUNT		0	100	0	100	100

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

TITLE OF ACCOUNT: TELEPHONE

ACCOUNT NUMBER: 05469-321

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		556	600	480	570	600
TOTAL THIS PAGE		556	600	480	570	600
TOTAL THIS ACCOUNT		556	600	480	570	600

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

TITLE OF ACCOUNT: CASUALTY INSURANCE

ACCOUNT NUMBER: 05469-352

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		255	382	269	400	400
TOTAL THIS PAGE		255	382	269	400	400
TOTAL THIS ACCOUNT		255	382	269	400	400

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

TITLE OF ACCOUNT: WORKERS' COMP. INSURANCE

ACCOUNT NUMBER: 05469-354

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		2,761	2,760	3,114	3,114	3,200
TOTAL THIS PAGE		2,761	2,760	3,114	3,114	3,200
TOTAL THIS ACCOUNT		2,761	2,760	3,114	3,114	3,200

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

TITLE OF ACCOUNT: UTILITIES

ACCOUNT NUMBER: 05469-360

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
	MANOR HOUSE & OFFICE WITH TENANT	5,090		3,869		
1	ELECTRIC (tenant pays for house)		700		700	500
2	WATER		1,550		2,000	1,000
3	OIL (Tenant reimburse Township 50%)		3,000		3,800	3,500
TOTAL THIS PAGE		5,090	5,250	3,869	6,500	5,000
TOTAL THIS ACCOUNT		5,090	5,250	3,869	6,500	5,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: 5 MILE WOODS

TITLE OF ACCOUNT: REPAIRS & MAINTENANCE

ACCOUNT NUMBER: 05469-374

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	HEATER	753	1,000	428	600	700
TOTAL THIS PAGE		753	1,000	428	600	700
TOTAL THIS ACCOUNT		753	1,000	428	600	700

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: TRANSFER TO GENERAL FUND
ACCOUNT NUMBER: 05492-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	INTERFUND OPERATING TRANSFER TO GENERAL FUND	30,916	31,000	28,336	31,000	31,000
TOTAL THIS PAGE		30,916	31,000	28,336	31,000	31,000
TOTAL THIS ACCOUNT		30,916	31,000	28,336	31,000	31,000

Prepared by: Donna Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: TRANSFER TO DEBT SERVICE

ACCOUNT NUMBER: 05492-020

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MACCLESFIELD, ROELOFS, SAMOST	173,757	100,000	159,277	100,000	100,000
2	MEMORIAL PARK INFRASTRUCTURE - Phase I		72,000		73,757	73,757
TOTAL THIS PAGE		173,757	172,000	159,277	173,757	173,757
TOTAL THIS ACCOUNT		173,757	172,000	159,277	173,757	173,757

Prepared by: _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: TRANSFER TO CAPITAL RESERVE

ACCOUNT NUMBER: 05492-030

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		30,000	0	0	0	0
TOTAL THIS PAGE		30,000	0	0	0	0
TOTAL THIS ACCOUNT		30,000	0	0	0	0

Prepared by: _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARKS AND RECREATION**

DEPARTMENT: PARKS AND RECREATION

TITLE OF ACCOUNT: TRANSFER TO NONUNIFORM PENSION

ACCOUNT NUMBER: 05492-065

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		55,893	58,000	0	58,000	63,000
TOTAL THIS PAGE		55,893	58,000	0	58,000	63,000
TOTAL THIS ACCOUNT		55,893	58,000	0	58,000	63,000

Prepared by: _____

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
PARK AND RECREATION FEE IN LIEU
REVENUES**

FUND NO. 06

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	85,026	139,047	130,998	130,998	34,890
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	200	130	135	200	200
387	CONTRIBUTIONS					
	060 - Developers	128,717	41,000	15,109	40,000	55,000
	TOTAL REVENUES	128,917	41,130	15,244	40,200	55,200
	TOTAL FUNDS AVAILABLE	213,943	180,177	146,242	171,198	90,090

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
PARK AND RECREATION FEE IN LIEU
FUND - EXPENDITURES**

FUND NO. 06

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
452	PARK & REC FEE IN LIEU 310 - Professional Services	31,268	8,000	13,680	13,680	5,000
	DEPARTMENT TOTAL	31,268	8,000	13,680	13,680	5,000
480	MISCELLANEOUS EXPENSE 700 - Capital Purchase	41,676	75,000	96,115	112,628	75,000
	DEPARTMENT TOTALS	41,676	75,000	96,115	112,628	75,000
492	INTERFUND OPERATING TRANSFERS OUT 005 - Parks and Recreation	10,000	10,000	10,000	10,000	10,000
	DEPARTMENT TOTALS	10,000	10,000	10,000	10,000	10,000
	TOTAL EXPENDITURES	82,944	93,000	119,795	136,308	90,000
	EXCESS REVENUES OVER EXPENDITURES	45,972	(51,870)	(104,551)	(96,108)	(34,800)
	ENDING FUND BALANCE	130,998	87,177	26,447	34,890	90

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARK & RECREATION FEE IN LIEU**

DEPARTMENT: INTEREST EARNINGS
TITLE OF ACCOUNT: INTEREST EARNINGS
ACCOUNT NUMBER: 06341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2007 Interest Rate 4 - 5% 2008 Interest Rate 3 - 4% 2009 Interest Rate Less Than 1% 2010 Interest Rate .25% or less 2011 Interest Rate Less Than 1%	200	130	135	200	200
TOTAL THIS PAGE		200	130	135	200	200
TOTAL THIS ACCOUNT		200	130	135	200	200

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARK & RECREATION FEE IN LIEU**

DEPARTMENT: CONTRIBUTIONS
TITLE OF ACCOUNT: DEVELOPERS
ACCOUNT NUMBER: 06387-060

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2005 0 2006 3,220 2007 16,043 2008 63,165 2009 19,188 2010 6,365 2011 32,179 2012 28,380 2013 28,548 2014 128,717	128,717	41,000	15,109	40,000	55,000
	TOTAL THIS PAGE	128,717	41,000	15,109	40,000	55,000
	TOTAL THIS ACCOUNT	128,717	41,000	15,109	40,000	55,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARK & RECREATION FEE IN LIEU**

DEPARTMENT: PARK & REC FEE IN LIEU

TITLE OF ACCOUNT: PROFESSIONAL SERVICES

ACCOUNT NUMBER: 06452-310

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		31,268	8,000	13,680	13,680	5,000
	TOTAL THIS PAGE	31,268	8,000	13,680	13,680	5,000
	TOTAL THIS ACCOUNT	31,268	8,000	13,680	13,680	5,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARK & RECREATION FEE IN LIEU**

DEPARTMENT: MISCELLANEOUS EXPENSE
TITLE OF ACCOUNT: CAPITAL PURCHASES
ACCOUNT NUMBER: 06480-700

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2014 - Mower 2016 - Truck to Replace Old Sewer Truck (20 Years Old) Over 250,000 Miles	41,676	35,000	96,115	41,976	75,000
2	Pavilion Memorial Park		40,000		40,000	0
3	Veterans Square Trees, Water		0		10,652	0
4	Cameras - Kids Kingdom & Macclesfield		0		20,000	0
TOTAL THIS PAGE		41,676	75,000	96,115	112,628	75,000
TOTAL THIS ACCOUNT		41,676	75,000	96,115	112,628	75,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PARK & RECREATION FEE IN LIEU**

DEPARTMENT: INTERFUND TRANSFER OUT
TITLE OF ACCOUNT: PARK & RECREATIONS
ACCOUNT NUMBER: 06492-005

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		10,000	10,000	10,000	10,000	10,000
	TOTAL THIS PAGE	10,000	10,000	10,000	10,000	10,000
	TOTAL THIS ACCOUNT	10,000	10,000	10,000	10,000	10,000

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
LIBRARY FUND
REVENUES**

FUND NO. 07

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	88,996	89,146	89,219	89,219	89,383
	REVENUES:					
341	INTEREST EARNINGS					
	000-Interest Earnings	223	150	164	164	0
	TOTAL REVENUES	223	150	164	164	0
	TOTAL FUNDS AVAILABLE	89,219	89,296	89,383	89,383	89,383

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
LIBRARY FUND
EXPENDITURES**

FUND NO. 07

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	223	150	164	164	0
	ENDING FUND BALANCE	89,219	89,296	89,383	89,383	89,383

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIBRARY FUND**

DEPARTMENT: INTEREST EARNINGS
TITLE OF ACCOUNT: INTEREST EARNING
ACCOUNT NUMBER: 07341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2007 Interest Rate 4 - 5% 2008 Interest Rate 3 - 4% 2009 Interest Rate less than 1% 2010 Interest Rate .25% or less 2011 Interest Rate less than 1%	223	150	164	164	0
TOTAL THIS PAGE		223	150	164	164	0
TOTAL THIS ACCOUNT		223	150	164	164	0

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
SEWER FUND
REVENUES**

FUND NO. 08

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
289	1/1 CASH BALANCE***	1,236,182	1,165,941	1,421,686	1,421,686	995,781
	INTEREST EARNINGS					
341	000-Interest Earnings	4,267	3,000	4,101	4,101	4,000
364	SEWERAGE CHARGES					
	110-Connection Fees From	98,200	80,000	129,624	129,624	50,000
	120-Residential Use Charges	4,409,993	4,450,000	3,311,290	4,475,000	4,922,500
	121-Commercial Use Charges	818,613	800,000	608,227	800,000	880,000
	122-Penalties	120,510	113,000	121,896	121,896	115,000
	123-Certification Fees	12,300	8,500	8,940	9,000	9,000
	124-Heacock Reimbursement	4,000	0	0	0	0
	DEPARTMENT TOTALS	5,463,616	5,451,500	4,179,977	5,535,520	5,976,500
392	INTERFUND TRANSFER IN					
	018-From Capital Projects - Sewer	554,634	0	0	0	0
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	27,977	11,000	20,341	20,341	16,000
	002-Workmens Compensation	3,778	2,500	2,852	2,852	3,000
	DEPARTMENT TOTALS	31,755	13,500	23,193	23,193	19,000
	TOTAL REVENUES	6,054,271	5,468,000	4,207,271	5,562,814	5,999,500
	TOTAL FUNDS AVAILABLE	7,290,453	6,633,941	5,628,957	6,984,500	6,995,281

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
SEWER FUND
EXPENDITURES**

FUND NO. 08

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
429	OPERATING EXPENSES					
	100-Personal Services	255,229	288,400	219,613	285,000	240,938
	150-Benefits	11,050	8,600	6,682	9,000	10,250
	153-Deferred Comp. Match	3,400	4,000	3,760	4,000	5,000
	156-Hospitalization	86,140	90,000	75,855	90,000	90,000
	160-FICA	22,165	24,000	18,229	24,000	25,000
	210-Office/Administration	16,951	18,800	12,225	18,000	6,500
	227-Fuels and Chemicals	5,385	7,000	0	5,000	7,000
	232-Diesel & Gasoline Fuel	16,305	16,000	8,075	15,000	15,000
	251-Vehicle Parts & Supplies	3,935	5,000	6,195	6,195	6,000
	260-Minor Equipment	3,349	4,000	2,490	4,000	4,000
	300-Contracted Services	39,407	29,500	27,774	155,000	98,000
	307-Water Consumption Data	7,859	7,000	6,184	7,000	7,800
	311-Audit Fees	20,000	15,000	20,875	20,875	20,000
	313-Engineering Fees	50,516	70,000	55,885	75,000	125,000
	314-Legal Fees	19,768	23,000	25,062	25,062	30,000
	318-Transmission Fees	3,477,009	3,650,000	2,991,438	3,550,000	3,550,000
	321-Telephone	9,194	8,500	9,244	10,000	10,000
	352-Casualty Insurance	42,734	47,500	45,016	50,000	50,000
	354-Worker's Compensation Insurance	16,565	15,500	18,688	18,688	17,000
	361-Electricity	95,163	96,000	78,647	100,000	100,000
	364-Water & Sewer	3,262	2,600	2,736	2,736	3,000
	375-R&M-Meters/General	8,045	10,000	15,689	15,689	11,000
	376-R&M-Manholes/Mains	43,877	50,000	70,259	70,259	55,000
	377-R&M-Pump Stations	41,955	40,000	45,002	45,002	45,000
	378-R&M-Joint Use Y.B.	38,695	58,000	41,551	58,000	61,000
	379-R&M-Computers	2,160	2,500	1,980	2,700	3,000
	480-Miscellaneous	444	1,500	1,984	3,000	3,000
	490-Sewer Auth. Admin & Capital Fun	1,463	3,000	1,259	2,000	3,000
	800-Depreciation Expense	1,027,750	0	0	0	0
	DEPARTMENT TOTALS	5,369,774	4,595,400	3,812,400	4,671,206	4,601,488
471	DEBT PRINCIPAL					
	003-Principal - GOB 2006/2011	0	300,000	300,000	300,000	415,000
	DEPARTMENT TOTALS	0	300,000	300,000	300,000	415,000
472	DEBT INTEREST					
	002-Amorization Expense	4,216	0	0	0	0
	003-GOB 2006/2011	214,513	212,512	212,513	212,513	206,512
	DEPARTMENT TOTALS	218,729	212,512	212,513	212,513	206,512
	TOTAL EXPENDITURES (THIS PAGE)	5,588,503	5,107,912	4,324,912	5,183,719	5,223,000

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
SEWER FUND
EXPENDITURES**

FUND NO. 08

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
492	TRANSFERS					
	001-General Fund	250,000	250,000	229,163	250,000	250,000
	065-NonUniform Pension	53,078	55,000	0	55,000	60,000
	DEPARTMENT TOTALS	303,078	305,000	229,163	305,000	310,000
499	CAPITAL RESERVE	500,000	500,000	500,000	500,000	500,000
	TOTAL EXPENSES	6,391,581	5,912,912	5,054,075	5,988,719	6,033,000
	NET INCOME (LOSS)	(337,310)	(444,912)	(846,804)	(425,905)	(33,500)
	12/31 CASH BALANCE***	898,872	721,029	574,882	995,781	962,281

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNINGS

ACCOUNT NUMBER: 08341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		4,267	3,000	4,101	4,101	4,000
	TOTAL THIS PAGE	4,267	3,000	4,101	4,101	4,000
	TOTAL THIS ACCOUNT	4,267	3,000	4,101	4,101	4,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: SEWERAGE CHARGES

TITLE OF ACCOUNT: CONNECTION FEES FROM SEWER AUTHORITY

ACCOUNT NUMBER: 08364-110

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 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)	98,200	80,000	129,624	129,624	50,000
	TOTAL THIS PAGE	98,200	80,000	129,624	129,624	50,000
	TOTAL THIS ACCOUNT	98,200	80,000	129,624	129,624	50,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: SEWERAGE CHARGES

TITLE OF ACCOUNT: RESIDENTIAL USAGE CHARGES

ACCOUNT NUMBER: 08364-120

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	RESIDENTIAL USAGE CHARGES - 10% INCREASE	4,409,993	4,450,000	3,311,290	4,475,000	4,922,500
TOTAL THIS PAGE		4,409,993	4,450,000	3,311,290	4,475,000	4,922,500
TOTAL THIS ACCOUNT		4,409,993	4,450,000	3,311,290	4,475,000	4,922,500

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: SEWERAGE CHARGES

TITLE OF ACCOUNT: COMMERCIAL USAGE CHARGES

ACCOUNT NUMBER: 08364-121

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	COMMERCIAL USAGE CHARGES	818,613	800,000	608,227	800,000	880,000
	TOTAL THIS PAGE	818,613	800,000	608,227	800,000	880,000
	TOTAL THIS ACCOUNT	818,613	800,000	608,227	800,000	880,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: SEWERAGE CHARGES

TITLE OF ACCOUNT: PENALTIES

ACCOUNT NUMBER: 08364-122

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PENALTIES AND LATE FEES	120,510	113,000	121,896	121,896	115,000
TOTAL THIS PAGE		120,510	113,000	121,896	121,896	115,000
TOTAL THIS ACCOUNT		120,510	113,000	121,896	121,896	115,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: SEWERAGE CHARGES

TITLE OF ACCOUNT: CERTIFICATION FEES

ACCOUNT NUMBER: 08364-123

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	CERTIFICATION FEES The fee is \$20 each.	12,300	8,500	8,940	9,000	9,000
TOTAL THIS PAGE		12,300	8,500	8,940	9,000	9,000
TOTAL THIS ACCOUNT		12,300	8,500	8,940	9,000	9,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: SEWERAGE CHARGES

TITLE OF ACCOUNT: HEACOCK UPGRADE FEES

ACCOUNT NUMBER: 08364-124

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	BOXWOOD FARMS	4,000	0	0	0	0
TOTAL THIS PAGE		4,000	0	0	0	0
TOTAL THIS ACCOUNT		4,000	0	0	0	0

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
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	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Transfer from Capital Projects - Sewer	554,634	0	0	0	0
TOTAL THIS PAGE		554,634	0	0	0	0
TOTAL THIS ACCOUNT		554,634	0	0	0	0

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: REBATES FROM PRIOR YEAR
 TITLE OF ACCOUNT: CASULTY INSURANCE
 ACCOUNT NUMBER: 08395-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Dividend	27,977	11,000	20,341	20,341	16,000
TOTAL THIS PAGE		27,977	11,000	20,341	20,341	16,000
TOTAL THIS ACCOUNT		27,977	11,000	20,341	20,341	16,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

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

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REBATE	3,778	2,500	2,852	2,852	3,000
TOTAL THIS PAGE		3,778	2,500	2,852	2,852	3,000
TOTAL THIS ACCOUNT		3,778	2,500	2,852	2,852	3,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
 TITLE OF ACCOUNT: PERSONAL SERVICES
 ACCOUNT NUMBER: 08429-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	DEPARTMENT HEAD (40% Public Works Director Total)	255,229	41,414	219,613	285,000	42,450
2	SEWER MAINTENANCE CREW (2)		124,735			127,850
3	PART-TIME MAINTENANCE (MECHANICS)		5,835			6,000
4	OVERTIME		19,203			19,680
5	RECORDER		983			983
6	BILLING SUPERVISOR (Eliminated 2016)		53,325			0
7	SEWER CLERKS		42,905			43,975
TOTAL THIS PAGE		255,229	288,400	219,613	285,000	240,938
TOTAL THIS ACCOUNT		255,229	288,400	219,613	285,000	240,938

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: BENEFITS

ACCOUNT NUMBER: 08429-150

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	DISABILITY & LIFE INSURANCE	11,050		6,682	9,000	3,500
2	VISION BENEFITS Estimated use by employees according to contract stipend		3,000			750
3	LONGEVITY PAY Based on contract		500			
4	UNIFORM RENTALS Weekly rental for 3 employees' shirts, pants & coats		3,600			4,000
			1,500			2,000
TOTAL THIS PAGE		11,050	8,600	6,682	9,000	10,250
TOTAL THIS ACCOUNT		11,050	8,600	6,682	9,000	10,250

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

 TITLE OF ACCOUNT DEFERRED COMP. MATCH

 ACCOUNT NUMBER: 08429-153

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	7 EMPLOYEES	3,400	4,000	3,760	4,000	5,000
TOTAL THIS PAGE		3,400	4,000	3,760	4,000	5,000
TOTAL THIS ACCOUNT		3,400	4,000	3,760	4,000	5,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: HOSPITALIZATION
ACCOUNT NUMBER: 08429-156

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	HOSPITALIZATION INSURANCE	86,140	90,000	75,855	90,000	90,000
TOTAL THIS PAGE		86,140	90,000	75,855	90,000	90,000
TOTAL THIS ACCOUNT		86,140	90,000	75,855	90,000	90,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: FICA EMPLOYER'S SHARE

ACCOUNT NUMBER: 08429-160

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	FICA EMPLOYER'S SHARE	22,165	24,000	18,229	24,000	25,000
	TOTAL THIS PAGE	22,165	24,000	18,229	24,000	25,000
	TOTAL THIS ACCOUNT	22,165	24,000	18,229	24,000	25,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: OFFICE/ADMINISTRATION

ACCOUNT NUMBER: 08429-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	OFFICE SUPPLIES Items such as pencils, pens, paper clips, typewriter ribbon, sewer bills	16,951	4,000	12,225	18,000	4,000
2	POSTAGE Includes sewer bills plus additional postage for other letters.		12,800			1,000
3	ADVERTISING & PRINTING Primarily for legal advertising throughout year for Sewer Auth. mtgs.		1,000			500
4	COMPUTER SUPPLIES		1,000			1,000
TOTAL THIS PAGE		16,951	18,800	12,225	18,000	6,500
TOTAL THIS ACCOUNT		16,951	18,800	12,225	18,000	6,500

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

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

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	LUBRICANTS & DIESEL FUEL Fuel for emergency generators	5,385	7,000	0	5,000	7,000
TOTAL THIS PAGE		5,385	7,000	0	5,000	7,000
TOTAL THIS ACCOUNT		5,385	7,000	0	5,000	7,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: DIESEL & GASOLINE FUEL

ACCOUNT NUMBER: 08429-232

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	FUEL - For Sewer Department vehicles. Gaged on pump numbers	16,305	16,000	8,075	15,000	15,000
TOTAL THIS PAGE		16,305	16,000	8,075	15,000	15,000
TOTAL THIS ACCOUNT		16,305	16,000	8,075	15,000	15,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: VEHICLE PARTS & SUPPLIES

ACCOUNT NUMBER: 08429-251

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	VEHICLE PARTS	3,935	4,000	6,195	6,195	5,000
2	VEHICLE TIRES		1,000			1,000
TOTAL THIS PAGE		3,935	5,000	6,195	6,195	6,000
TOTAL THIS ACCOUNT		3,935	5,000	6,195	6,195	6,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: MINOR EQUIPMENT
ACCOUNT NUMBER: 08429-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SAFETY EQUIPMENT SYSTEM	3,349	500	2,490	4,000	500
2	SAFETY EQUIPMENT EMPLOYEES Gloves, boots, helmets, etc		1,000			1,000
3	MINOR EQUIPMENT Lawn mowers aire movers etc.		500			500
4	VERIZON WIRELESS PHONES		2,000			2,000
TOTAL THIS PAGE		3,349	4,000	2,490	4,000	4,000
TOTAL THIS ACCOUNT		3,349	4,000	2,490	4,000	4,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 08429-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	CONTRACT FOR FLUSH TRUCKS Emergencies Flushing for TV work & general cleaning	39,407	3,500	27,774	30,000	5,000
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		4,000			6,000
3	CONTRACT FOR METER CALIBRATION Meters calibrated every 3 months		4,000			4,000
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.		11,500			12,000
5	BACK FLOW PREVENTER INSPECTIONS 22 @ \$100 per inspection		3,000			4,000
6	TREE REMOVAL COMPANY		3,500			5,000
7	BCWSA 2015 - Set Up Fee \$125,000 2016 - Annual Fee \$62,000		0		125,000	62,000
TOTAL THIS PAGE		39,407	29,500	27,774	155,000	98,000
TOTAL THIS ACCOUNT		39,407	29,500	27,774	155,000	98,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: WATER CONSUMPTION DATA

ACCOUNT NUMBER: 08429-307

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	<p>WATER CONSUMPTION INFORMATION</p> <p>Payments to respective water suppliers for usage figures & adjustments to readings.</p> <p>\$.05 per reading per month</p>	7,859	7,000	6,184	7,000	7,800
TOTAL THIS PAGE		7,859	7,000	6,184	7,000	7,800
TOTAL THIS ACCOUNT		7,859	7,000	6,184	7,000	7,800

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: AUDIT FEES

ACCOUNT NUMBER: 08429-311

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	AUDIT FEES	20,000	15,000	20,875	20,875	20,000
TOTAL THIS PAGE		20,000	15,000	20,875	20,875	20,000
TOTAL THIS ACCOUNT		20,000	15,000	20,875	20,875	20,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: ENGINEERING FEES
ACCOUNT NUMBER: 08429-313

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ENGINEERING FEES meeting attendance, map preparation, other departmental work. Layout & Design - Future Capital Work	50,516	70,000	55,885	75,000	125,000
TOTAL THIS PAGE		50,516	70,000	55,885	75,000	125,000
TOTAL THIS ACCOUNT		50,516	70,000	55,885	75,000	125,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: LEGAL FEES

ACCOUNT NUMBER: 08429-314

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 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	19,768	23,000	25,062	25,062	30,000
	TOTAL THIS PAGE	19,768	23,000	25,062	25,062	30,000
	TOTAL THIS ACCOUNT	19,768	23,000	25,062	25,062	30,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: TRANSMISSION FEES
ACCOUNT NUMBER: 08429-318

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MORRISVILLE FEES Annual Flows and Prior Year Debit or Credit	3,477,009	1,500,000	2,991,438	3,550,000	1,450,000
2	TOWNSHIP OF FALLS AUTHORITY All Tributary Areas		600,000			600,000
3	BUCKS COUNTY WATER & SEWER AUTHORITY includes all basins		1,550,000			1,500,000
TOTAL THIS PAGE		3,477,009	3,650,000	2,991,438	3,550,000	3,550,000
TOTAL THIS ACCOUNT		3,477,009	3,650,000	2,991,438	3,550,000	3,550,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: TELEPHONE

ACCOUNT NUMBER: 08429-321

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 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.	9,194	8,500	9,244	10,000	10,000
TOTAL THIS PAGE		9,194	8,500	9,244	10,000	10,000
TOTAL THIS ACCOUNT		9,194	8,500	9,244	10,000	10,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: CASUALTY INSURANCE

ACCOUNT NUMBER: 08429-352

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	CASUALTY INSURANCE	42,734	47,500	45,016	50,000	50,000
TOTAL THIS PAGE		42,734	47,500	45,016	50,000	50,000
TOTAL THIS ACCOUNT		42,734	47,500	45,016	50,000	50,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: WORKER'S COMP. INSURANCE

ACCOUNT NUMBER: 08429-354

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		16,565	15,500	18,688	18,688	17,000
	TOTAL THIS PAGE	16,565	15,500	18,688	18,688	17,000
	TOTAL THIS ACCOUNT	16,565	15,500	18,688	18,688	17,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

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

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 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	95,163	96,000	78,647	100,000	100,000
	TOTAL THIS PAGE	95,163	96,000	78,647	100,000	100,000
	TOTAL THIS ACCOUNT	95,163	96,000	78,647	100,000	100,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: WATER & SEWER

ACCOUNT NUMBER: 08429-364

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SEWER & WATER FEES Township complex expenses plus water charges for the pump stations	3,262	2,600	2,736	2,736	3,000
TOTAL THIS PAGE		3,262	2,600	2,736	2,736	3,000
TOTAL THIS ACCOUNT		3,262	2,600	2,736	2,736	3,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

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

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REPAIRS & MAINTENANCE FLOW METERS If meters need to be removed or other parts needed, outside of calibrations	8,045	10,000	15,689	15,689	11,000
TOTAL THIS PAGE		8,045	10,000	15,689	15,689	11,000
TOTAL THIS ACCOUNT		8,045	10,000	15,689	15,689	11,000

Prepared by: K. Kall _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES
TITLE OF ACCOUNT: REPAIRS & MAINTENANCE - MANHOLES/MAINS
ACCOUNT NUMBER: 08429-376

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 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	43,877	50,000	70,259	70,259	55,000
	TOTAL THIS PAGE	43,877	50,000	70,259	70,259	55,000
	TOTAL THIS ACCOUNT	43,877	50,000	70,259	70,259	55,000

Prepared by: K. Kall _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: REPAIRS & MAINTENANCE - PUMP STATIONS

ACCOUNT NUMBER: 08429-377

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REPAIRS & MAINTENANCE TO PUMP STATIONS Regular & unforeseen maintenance parts & equipment to keep stations running. Items such as gears, bearings, belts, fans, packing, seals etc.	41,955	40,000	45,002	45,002	45,000
TOTAL THIS PAGE		41,955	40,000	45,002	45,002	45,000
TOTAL THIS ACCOUNT		41,955	40,000	45,002	45,002	45,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
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	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REPAIRS & MAINTENANCE TO JOINT USE FACILITIES With Yardley Borough Electricity for 2 meters Manpower costs to read meters Televising & engineering	38,695	58,000	41,551	58,000	61,000
TOTAL THIS PAGE		38,695	58,000	41,551	58,000	61,000
TOTAL THIS ACCOUNT		38,695	58,000	41,551	58,000	61,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: REPAIRS & MAINTENANCE - COMPUTERS

ACCOUNT NUMBER: 08429-379

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REPAIRS & MAINTENANCE TO COMPUTER SYSTEM Department share of overall hardware & software maintenance plus own specifics	2,160	2,500	1,980	2,700	3,000
TOTAL THIS PAGE		2,160	2,500	1,980	2,700	3,000
TOTAL THIS ACCOUNT		2,160	2,500	1,980	2,700	3,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: MISCELLANEOUS EXPENSES

ACCOUNT NUMBER: 08429-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	EASEMENT EXPENSE For any problems assoc. with all sanitary easements including grubbin, tree removal, etc.	444	1,500	1,984	3,000	3,000
TOTAL THIS PAGE		444	1,500	1,984	3,000	3,000
TOTAL THIS ACCOUNT		444	1,500	1,984	3,000	3,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: SEWER AUTH. ADMINSTRATIVE & CAPITAL FD

ACCOUNT NUMBER: 08429-490

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 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.	1,463	3,000	1,259	2,000	3,000
TOTAL THIS PAGE		1,463	3,000	1,259	2,000	3,000
TOTAL THIS ACCOUNT		1,463	3,000	1,259	2,000	3,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING EXPENSES

TITLE OF ACCOUNT: DEPRECIATION EXPENSE

ACCOUNT NUMBER: 08429-800

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		1,027,750	0	0	0	0
	TOTAL THIS PAGE	1,027,750	0	0	0	0
	TOTAL THIS ACCOUNT	1,027,750	0	0	0	0

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: DEBT PRINCIPAL

TITLE OF ACCOUNT: PRINCIPAL - GOB 2006/2011

ACCOUNT NUMBER: 08471-003

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	GOB 2006/2011	0	300,000	300,000	300,000	415,000
TOTAL THIS PAGE		0	300,000	300,000	300,000	415,000
TOTAL THIS ACCOUNT		0	300,000	300,000	300,000	415,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: DEBT INTEREST

TITLE OF ACCOUNT: AMORTIZATION EXPENSE

ACCOUNT NUMBER: 08472-002

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Non-cash expense related to bonds	4,216	0	0	0	0
TOTAL THIS PAGE		4,216	0	0	0	0
TOTAL THIS ACCOUNT		4,216	0	0	0	0

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: DEBT INTEREST

TITLE OF ACCOUNT: INTEREST - GOB 2006/2011

ACCOUNT NUMBER: 08472-003

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	GOB 2006/2011	214,513	212,512	212,513	212,513	206,512
TOTAL THIS PAGE		214,513	212,512	212,513	212,513	206,512
TOTAL THIS ACCOUNT		214,513	212,512	212,513	212,513	206,512

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING TRANSFER

TITLE OF ACCOUNT: TRANSFER TO GENERAL FUND

ACCOUNT NUMBER: 08492-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TRANSFER TO GENERAL FUND	250,000	250,000	229,163	250,000	250,000
TOTAL THIS PAGE		250,000	250,000	229,163	250,000	250,000
TOTAL THIS ACCOUNT		250,000	250,000	229,163	250,000	250,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: OPERATING TRANSFER

TITLE OF ACCOUNT: TRANSFER TO NONUNIFORM PENSION

ACCOUNT NUMBER: 08492-065

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TRANSFER TO NONUNIFORM PENSION	53,078	55,000	0	55,000	60,000
TOTAL THIS PAGE		53,078	55,000	0	55,000	60,000
TOTAL THIS ACCOUNT		53,078	55,000	0	55,000	60,000

Prepared by: K. Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SEWER FUND**

DEPARTMENT: CAPITAL RESERVE

TITLE OF ACCOUNT: CAPITAL RESERVE

ACCOUNT NUMBER: 08499-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Creation of a Sewer Capital Reserve to help finance future capital needs	500,000	500,000	500,000	500,000	500,000
TOTAL THIS PAGE		500,000	500,000	500,000	500,000	500,000
TOTAL THIS ACCOUNT		500,000	500,000	500,000	500,000	500,000

Prepared by: K. Kall

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
COMMUNITY POOL
REVENUES**

FUND NO. 09

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
289	1/1 CASH BALANCE**	257,265	246,520	272,564	272,564	402,445
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000 - Interest Earnings	1,059	800	1,015	1,015	700
367	COMMUNITY POOL 100 - Membership Fees 200 - Miscellaneous Sales	667,865 89,611	681,675 90,355	756,730 126,039	756,730 126,039	772,105 102,955
	DEPARTMENT TOTALS	757,476	772,030	882,769	882,769	875,060
395	REBATE FROM PRIOR YEAR 001 - Casulty Insurance 002 - Workmens Compensation	7,339 7,557	3,500 3,500	5,335 5,704	5,335 5,704	2,700 2,400
		14,896	7,000	11,040	11,039	5,100
	TOTAL REVENUES	773,430	779,830	894,824	894,823	880,860
	TOTAL FUNDS AVAILABLE	1,030,695	1,026,350	1,167,388	1,167,387	1,283,305

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
COMMUNITY POOL
EXPENDITURES**

FUND NO. 09

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
452	COMMUNITY POOL					
	100 - Personal Services	324,472	327,000	341,797	341,797	335,000
	150 - Benefits	1,918	2,600	837	2,000	2,600
	153 - Deferred Comp match	0	250	40	250	250
	156 - Hospitalization/Pension	43,393	56,000	16,994	20,000	23,000
	161 - FICA Employer's Share	26,785	23,000	26,472	26,472	24,800
	210 - Office/Administration	13,497	16,650	11,746	15,557	16,650
	222 - Chemicals	29,059	24,000	38,623	38,623	32,000
	249 - Other Exp. @ Pool	25,714	29,950	27,376	27,376	29,950
	260 - Minor Equipment	16,995	34,000	33,092	33,757	34,000
	300 - Contracted Services	2,645	5,050	5,998	7,006	7,200
	310 - Administrative Fees	550	2,000	1,100	2,000	2,000
	318 - Professional Services	0	1,000	0	0	1,000
	352 - Casualty Insurance	11,209	18,000	11,808	11,808	12,000
	354 - Workers' Comp. Insurance	33,130	34,000	37,376	37,376	38,000
	360 - Utilities	76,976	71,000	74,147	74,147	72,000
	373 - Maint/Repairs/Facility	57,828	66,000	53,267	60,581	76,200
	376 - Maintenance/Grounds	1,910	6,200	4,449	6,232	6,200
	600 - Capital Construction	4,810	3,500	4,750	4,750	50,500
	700 - Capital Purchases	0	16,000	9,700	9,700	35,000
	800 - Depreciation Expense	76,432	0	0	0	0
	DEPARTMENT TOTALS	747,322	736,200	699,572	719,432	798,350
492	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	28,510	28,510	26,136	28,510	28,510
	010 - Pool Capital Fund	0	0	0	0	220,000
	065 - NonUniform Pension	14,476	15,000	0	17,000	20,000
	TRANSFERS TOTAL	42,986	43,510	26,136	45,510	268,510
	TOTAL EXPENSES	790,308	779,710	725,708	764,942	1,066,860
	12/31 CASH BALANCE	240,388	246,640	441,680	402,445	216,445

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNINGS

ACCOUNT NUMBER: 09341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2007 Interest Rate 4 - 5% 2008 Interest Rate 3 - 4% 2009 Interest Rate Less Than 1% 2010 Interest Rate .25% or less 2011 Interest Rate Less Than 1% 2012 Interest Rate Less Than 1%	1,059	800	1,015	1,015	700
TOTAL THIS PAGE		1,059	800	1,015	1,015	700
TOTAL THIS ACCOUNT		1,059	800	1,015	1,015	700

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL
TITLE OF ACCOUNT: MEMBERSHIP FEES
ACCOUNT NUMBER: 09367-101 TO 106

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MEMBERSHIPS FAMILY 09367-103 2014 - 788 @ \$395 / 356 @ \$440 2015 - 725 @ \$395 / 469 @ \$440 2016 - 725 @ \$395 / 470 @ \$440	467,900	467,900	492,295	492,295	493,175
2	MEMBERSHIPS INDIVIDUAL 09367-101 2014 - 116 @ \$200 / 106 @ \$220 2015 - 111 @ \$200 / 108 @ \$220 2016 - 115 @ \$200 / 110 @ \$220	46,520	46,520	45,960	45,960	47,200
3	MEMBERSHIPS SENIORS 09367-102 2014 - 148 @ \$30 2015 - 133 @ \$30 2016 - 135 @ \$30	4,440	4,440	4,020	4,020	4,050
4	AUGUST MEMBERSHIPS FAMILY 09367-104 2014 - 62 @ \$175 2015 - 67 @ \$175 2016 - 67 @ \$175	11,200	11,200	13,475	13,475	11,725
5	AUGUST MEMBERSHIPS INDIVIDUAL 09367-105 2014 - 11 @ \$90 2015 - 17 @ \$90 2016 - 17 @ \$90	990	990	1,800	1,800	1,530
6	CHILD CAREGIVER 09367-106 2014 - 56 @ \$125 2015 - 69 @ \$125 2016 - 70 @ \$125	7,000	7,000	8,625	8,625	8,750
7	FIREMEN COURTESY MEMBERSHIPS (15) 2015 - 5 2016 - 5	0	0	0	0	0
8	ASSOCIATE FAMILY PROGRAM 09367-108 2014 - 247 @ \$495 2015 - 358 @ \$495 2016 - 365 @ \$525	122,265	136,125	177,210	177,210	191,625
9	ASSOCIATE INDIVIDUAL PROGRAM 09367-110 2014 - 29 @ \$250 2015 - 50 @ \$250 2016 - 50 @ \$275	7,250	7,500	12,750	12,750	13,750
10	OTHER MEMBERSHIPS	300	0	595	595	300
	TOTAL THIS PAGE	667,865	681,675	756,730	756,730	772,105
	TOTAL THIS ACCOUNT	667,865	681,675	756,730	756,730	772,105

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: MISCELLANEOUS SALES

ACCOUNT NUMBER: 09367-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REPLACEMENT TAGS, MEMBERSHIP CHANGE 09367-201	1,965	1,955	2,260	2,260	2,200
2	GUEST PASSES/ TEMP TAGS 09367-202 Guest fees per person over 3 years of age: <u>2013</u> <u>2014</u> \$10 \$10 weekdays, weekends, and holidays \$ 7 \$ 7 after 4:00 pm \$ 2 \$ 2 per day - senior citizens \$ 1 \$ 1 senior citizens after 4:00 pm \$75 \$75 Guest Pass Booklets (10 passes each) \$ 0 \$ 3 Friday after 4pm	61,504	62,000	82,377	82,377	64,000
3	SWIMMING & DIVING LESSONS 09367-203 (3) three week sessions (4 lessons/week) \$40 1st child - \$35 2nd child Private lessons available Red Cross Lifeguard Training, Community first aid and safety, and CPR.	17,050	17,500	26,517	26,517	22,000
4	SNACK BAR 09367-204 Contract arrangement	3,500	3,500	3,500	3,500	4,000
5	MISCELLANEOUS INCOME 09367-205 Splash parties; Dip N Dine	1,507	1,600	270	270	155
6	PROGRAMS; Pool Camp 09367-206	4,085	3,800	4,315	4,315	3,800
7	CREDIT CARD FEE	0	0	6,800	6,800	6,800
TOTAL THIS PAGE		89,611	90,355	126,039	126,039	102,955
TOTAL THIS ACCOUNT		89,611	90,355	126,039	126,039	102,955

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: REBATE FROM PRIOR YEAR

TITLE OF ACCOUNT: CASULTY INSURANCE

ACCOUNT NUMBER: 09395-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		7,339	3,500	5,335	5,335	2,700
	TOTAL THIS PAGE	7,339	3,500	5,335	5,335	2,700
	TOTAL THIS ACCOUNT	7,339	3,500	5,335	5,335	2,700

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: REBATE FROM PRIOR YEAR
TITLE OF ACCOUNT: WORKMENS COMPENSATION
ACCOUNT NUMBER: 09395-002

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		7,557	3,500	5,704	5,704	2,400
	TOTAL THIS PAGE	7,557	3,500	5,704	5,704	2,400
	TOTAL THIS ACCOUNT	7,557	3,500	5,704	5,704	2,400

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 09452-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	POOL MANAGERS	324,472	63,500	341,797	65,500	65,500
2	GATEKEEPERS Hourly		18,000		21,000	19,000
3	OTHER POOL PERSONNEL Lifeguards Maintenance Swimming Instructors Private Lessons Instructors		120,000		122,297	121,000
4	Administrative Support Park Director - 30% of Salary Pool Secretary Membership/Seasonal Support		93,000		96,000	95,000
5	OFFICE OVERTIME		2,500		5,000	3,500
6	PARK MAINTENANCE		30,000		32,000	31,000
TOTAL THIS PAGE		324,472	327,000	341,797	341,797	335,000
TOTAL THIS ACCOUNT		324,472	327,000	341,797	341,797	335,000

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL
TITLE OF ACCOUNT: BENEFITS
ACCOUNT NUMBER: 09452-150

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Disability and Life Insurance	1,918	2,600	837	2,000	2,600
TOTAL THIS PAGE		1,918	2,600	837	2,000	2,600
TOTAL THIS ACCOUNT		1,918	2,600	837	2,000	2,600

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: DEFERRED COMP. MATCH

ACCOUNT NUMBER: 09452-153

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	250	40	250	250
	TOTAL THIS PAGE	0	250	40	250	250
	TOTAL THIS ACCOUNT	0	250	40	250	250

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: HOSPITALIZATION/PENSION

ACCOUNT NUMBER: 09452-156

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	HOSPITALIZATION Pension Removed	43,393	56,000	16,994	20,000	23,000
TOTAL THIS PAGE		43,393	56,000	16,994	20,000	23,000
TOTAL THIS ACCOUNT		43,393	56,000	16,994	20,000	23,000

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: FICA EMPLOYER'S SHARE

ACCOUNT NUMBER: 09452-161

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		26,785	23,000	26,472	26,472	24,800
	TOTAL THIS PAGE	26,785	23,000	26,472	26,472	24,800
	TOTAL THIS ACCOUNT	26,785	23,000	26,472	26,472	24,800

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: OFFICE/ADMINISTRATION

ACCOUNT NUMBER: 09452-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	POSTAGE	13,497	700	11,746	350	700
2	ADVERTISING		2,000		0	1,000
3	PRINTING Printing of membership mailing, pool rules, letterhead, newsletter, manager's report, August Membership, and etc.		4,000		6,500	4,000
4	COMPUTER MAINT. - HARDWARE/CARDS/FILM/CAMERA LAP TOPS (4)		4,000		3,000	4,000
5	COMPUTER MAINT. - SOFTWARE		3,200		2,000	2,750
6	INKJET CARTRIDGES FOR PRINTER		400		300	400
7	MISC. SUPPLIES Filing supplies, computer labels, pens, staplers, scotch tape		750		600	700
8	GATE RECEIPTS; TIME CARDS		1,500		1,507	1,500
9	VOLUNTEER RECOGNITION		100		0	100
10	BANK FEES - Credit Card		0		1,300	1,500
TOTAL THIS PAGE		13,497	16,650	11,746	15,557	16,650
TOTAL THIS ACCOUNT		13,497	16,650	11,746	15,557	16,650

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL
TITLE OF ACCOUNT: CHEMICALS
ACCOUNT NUMBER: 09452-222

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	CHEMICALS Liquid Chlorine Carbon Dioxide Algacides	29,059	24,000	38,623	38,623	32,000
TOTAL THIS PAGE		29,059	24,000	38,623	38,623	32,000
TOTAL THIS ACCOUNT		29,059	24,000	38,623	38,623	32,000

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: OTHER EXPENSES @ POOL

ACCOUNT NUMBER: 09452-249

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SWIMSUITS/ TANK TOPS/ STAFF SHIRTS/ CAPS 2 swimsuits for each full time lifeguard 1 swimsuit for each part time/sub lifeguard 1 suit for each swim instructor 3 t-shirts for each full & part time guard - 2 swimsuits for each of the 3 managers 1 staff shirt for each manager & gatekeeper Maintenance Shirts Logo to specify LMT Lifeguard or Staff	25,714	7,300	27,376	6,748	7,300
2	MEDICAL SUPPLIES		600		600	600
3	SANITATION SUPPLIES		2,500		2,700	2,500
4	LICENSE FEES/INSPECTIONS Pesticide license and snack bar license, CPO Certification, Fire, Slides		2,500		1,700	2,500
5	PROGRAMS & SPECIAL EVENTS Family Fun Day, Pool Camp, Opening Weekend Miscellaneous Activities/Lessons - Magic Show, Halloween Prizes/supplies for games, Movie Nights, Towels, Shirts Dip 'n' Dine - D.J. Hot Dog Fridays Teen Nights Live Bands		12,500		12,000	12,500
6	LIFEGUARD COMPETITION HOST; entry two teams		600		0	600
7	RED CROSS LIFEGUARD TRAINING SUPPLIES Admin. fees, books/supplies from Red Cross.		1,000		1,400	1,000
8	PEST CONTROL		1,300		728	1,300
9	SIGNS DVIT Requirements; Parking Signs, Slide		850		800	850
10	MISCELLANIOUS OFFICE SUPPLIES Flag, Minute Book, Shredder		400		400	400
11	STORAGE CABINET/SHELVING/FURNITURE CLEANER/CHAIR		200		0	200
12	MEMBERSHIP CARDS/LAMINATOR/GATE		200		300	200
	TOTAL THIS PAGE	25,714	29,950	27,376	27,376	29,950
	TOTAL THIS ACCOUNT	25,714	29,950	27,376	27,376	29,950

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL
TITLE OF ACCOUNT: MINOR EQUIPMENT
ACCOUNT NUMBER: 09452-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TRASH RECEPTACLES	16,995	500	33,092	0	500
2	LAWN FURNITURE, stacking arm chairs, lounge chairs		10,000		15,950	10,000
3	TABLES		1,100		1,100	1,100
4	UMBRELLAS/BPOOL/AWNINGS		3,350		2,765	3,350
5	VACUUM/SKIMMER BASES		150		0	150
6	CHLORINE PROBES/FEEDER LINES/REELS		4,500		2,500	4,500
7	RESCUE TUBES/BACKBOARD/DEFIBULATORS		800		200	800
8	MISC. MINOR EQUIPMENT; TIME CLOCK, FULCRUM, FRYER		250		150	250
9	LIFEGUARD SEAT/STAND, LANE LINES		2,000		599	2,000
10	LAMINATOR/COMPUTER		850		1,457	850
11	FIRE EXTINGUISHERS		100		100	100
12	MISCELLANEOUS POOL FURNITURE - benches, mirrors		500		0	500
13	OFFICE FURNITURE; Gatekeeper chairs, tables		200		0	200
14	LIQUID CHLORINE TANKS/HOUSING/DRAUNS		900		400	900
15	STARTING PLATFORM & BLOCKS		500		500	500
16	LAWN CART PUSH MOWER, WEED WACKER, PRESSURE WASHER		500		500	500
17	EXIT LADDERS, STEPS, CONCESSION TABLES		300		5,667	300
18	WINDOWS, DOOR		500		200	500
19	SPEAKERS, PA SYSTEM, VIDEO		200		200	200
20	CONTROLLERS; ADA CHAIRS		800		200	800
21	UV SANITATION/FREEZER/HEATER/AED		6,000		1,269	6,000
	TOTAL THIS PAGE	16,995	34,000	33,092	33,757	34,000
	TOTAL THIS ACCOUNT	16,995	34,000	33,092	33,757	34,000

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 09452-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	SANITATION SERVICES; Professional cleaning PEST CONTROL SERVICES; monthly AEROBICS FOR MEMBERS; AQUA ZUMBA DUAL SLIDE INSPECTION; monthly ANSEL SYSTEM PAINTING TREE SERVICE ELECTRICAL	2,645	5,050	5,998	7,006	7,200
TOTAL THIS PAGE		2,645	5,050	5,998	7,006	7,200
TOTAL THIS ACCOUNT		2,645	5,050	5,998	7,006	7,200

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: ADMINISTRATIVE FEES

ACCOUNT NUMBER: 09452-310

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	AUDITING FEES	550	2,000	1,100	2,000	2,000
TOTAL THIS PAGE		550	2,000	1,100	2,000	2,000
TOTAL THIS ACCOUNT		550	2,000	1,100	2,000	2,000

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: PROFESSIONAL SERVICES

ACCOUNT NUMBER: 09452-318

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	CONSULTANT FEES; Architect, Engineer	0	1,000	0	0	1,000
TOTAL THIS PAGE		0	1,000	0	0	1,000
TOTAL THIS ACCOUNT		0	1,000	0	0	1,000

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: CASUALITY INSURANCE

ACCOUNT NUMBER: 09452-352

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		11,209	18,000	11,808	11,808	12,000
	TOTAL THIS PAGE	11,209	18,000	11,808	11,808	12,000
	TOTAL THIS ACCOUNT	11,209	18,000	11,808	11,808	12,000

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: WORKER'S COMPENSATION

ACCOUNT NUMBER: 09452-354

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		33,130	34,000	37,376	37,376	38,000
	TOTAL THIS PAGE	33,130	34,000	37,376	37,376	38,000
	TOTAL THIS ACCOUNT	33,130	34,000	37,376	37,376	38,000

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL
TITLE OF ACCOUNT: UTILITIES
ACCOUNT NUMBER: 09452-360

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ELECTRICITY & GAS	76,976	37,000	74,147	35,747	34,000
2	WATER USAGE		21,000		23,000	23,000
3	SEWER RENTAL		5,200		5,200	5,000
4	TRASH REMOVAL		2,400		4,200	4,300
5	TELEPHONE/Office, cell, aircards, video lines		3,300		3,300	3,000
6	COMCAST INTERNET		1,300		2,700	2,700
7	WIFI		800		0	0
TOTAL THIS PAGE		76,976	71,000	74,147	74,147	72,000
TOTAL THIS ACCOUNT		76,976	71,000	74,147	74,147	72,000

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: MAINTENANCE/REPAIRS FACILITY

ACCOUNT NUMBER: 09452-373

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	42,324 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MISCELLANEOUS EXP (Parking Lot Repair) Unforeseen items needed throughout season	57,828	7,250	53,267	4,000	7,250
2	PUMPS/WATER/LIGHTS Motors/Valve & Slide		5,000		2,000	5,000
3	MISC. PARTS & SUPPLIES ACE Hardware and Home Depot- such as hoses, nozzles, misc., misc. nuts, bolts, screws, buckets, etc.		1,200		600	1,200
4	MAINTENANCE BUILDINGS, CONCESSION STAND, RESTROOMS Minor repairs and painting, New Doors		3,250		1,400	3,250
5	REPAIRS/ REPLACEMENT/ MAINT Routine plumbing, roto -rooter, electrical problems, maint. Of filter/gasket strainer and ladder steps, Filters, Valves		4,000		2,000	4,000
6	POOL SERVICING Close/open pools and filter room; Emergency Service; pipes		7,300		9,000	9,000
7	WATER TESTING QC, Inc. - one sample per pool per week, QC sends results to LMT & Board of Health (State requirement)		2,000		1,500	1,500
8	ALARM SYSTEM; INSTALLATION OF BURGULAR Monthly monitoring and repairs of fire, heat and burgular alarms.		1,500		1,500	1,500
9	INSPECTION/REPAIRS Alarms and Fire Equipment		500		10	500
10	PAINT-shower rooms, Perimeter Complex; Non-Pool Painting; seams/caulking		5,000		3,085	4,000
11	POOL PAINTING		10,000		25,100	20,000
12	IMPELLER; VENT		1,000		149	1,000
13	HEATERS - Burner Trays, exchangers all 4 units; concrete		7,000		1,462	7,000
14	SLIDE PARTS/MAINTENANCE/CRACKFILL/GEL COAT/DIVING BOARDS		8,000		6,775	8,000
15	GUTTER SYSTEM REPLACEMENT/LINE PIPE/PATCH		3,000		2,000	3,000
TOTAL THIS PAGE		57,828	66,000	53,267	60,581	76,200
TOTAL THIS ACCOUNT		57,828	66,000	53,267	60,581	76,200

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: MAINTENANCE GROUNDS

ACCOUNT NUMBER: 09452-376

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2,015 PROJECTED	2,016 BUDGET
1	LAWN SERVICE Fertilizer, lime & weed, crabgrass control, drought correction	1,910	2,000	4,449	2,000	2,000
2	FLOWERS/PLANTS/TREES; REPLACE DEAD TREES		1,700		0	1,700
3	MULCH		800		66	800
4	SERVICE LAWN EQUIPMENT		300		300	300
5	TREE TRIMMING		1,000		0	1,000
6	GARDEN TOOLS & SUPPLIES - Wheelbarrow, Shovel		400		391	400
7	REPAIR RETAINING WALL		0		3,475	0
TOTAL THIS PAGE		1,910	6,200	4,449	6,232	6,200
TOTAL THIS ACCOUNT		1,910	6,200	4,449	6,232	6,200

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: CAPITAL CONSTRUCTION

ACCOUNT NUMBER: 09452-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	DIVING BOARD - REFURBISH FRAMES (3 Boards)	3,510	2,000	4,750	850	1,500
2	SNACK BAR RENOVATION	1,300	1,500		0	0
3	CONCRETE DECK WORK	0	0		3,900	8,000
4	BABY POOL SHADE	0	0		0	6,000
5	CRYPTO SANITATION - NEW	0	0		0	35,000
TOTAL THIS PAGE		4,810	3,500	4,750	4,750	50,500
TOTAL THIS ACCOUNT		4,810	3,500	4,750	4,750	50,500

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: CAPITAL PURCHASES

ACCOUNT NUMBER: 09452-700

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	HEATERS (2) INTERMEDIATE & TOT POOLS; 2014 OLYMPIC	0	0	0	0	5,000
2	SHADE STRUCTURES; Baby Pool; Lap Area		16,000	9,700	9,700	30,000
3	NEW DUAL SLIDE PUMP		0	0	0	0
TOTAL THIS PAGE		0	16,000	9,700	9,700	35,000
TOTAL THIS ACCOUNT		0	16,000	9,700	9,700	35,000

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: COMMUNITY POOL

TITLE OF ACCOUNT: DEPRECIATION EXPENSE

ACCOUNT NUMBER: 09452-800

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	DEPRECIATION EXPENSE	76,432	0	0	0	0
TOTAL THIS PAGE		76,432	0	0	0	0
TOTAL THIS ACCOUNT		76,432	0	0	0	0

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: TRANSFER TO GENERAL FUND
ACCOUNT NUMBER: 09492-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TRANSFER TO GENERAL FUND Overhead allocation.	28,510	28,510	26,136	28,510	28,510
TOTAL THIS PAGE		28,510	28,510	26,136	28,510	28,510
TOTAL THIS ACCOUNT		28,510	28,510	26,136	28,510	28,510

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: TRANSFER TO POOL CAPITAL FUND
ACCOUNT NUMBER: 09492-010

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TRANSFER TO POOL CAPITAL FUND	0	0	0	0	220,000
TOTAL THIS PAGE		0	0	0	0	220,000
TOTAL THIS ACCOUNT		0	0	0	0	220,000

Prepared by: D. Liney

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
COMMUNITY POOL**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: TRANSFER TO NONUNIFORM PENSION
ACCOUNT NUMBER: 09492-065

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TRANSFER TO NONUNIFORM PENSION	14,476	15,000	0	17,000	20,000
TOTAL THIS PAGE		14,476	15,000	0	17,000	20,000
TOTAL THIS ACCOUNT		14,476	15,000	0	17,000	20,000

Prepared by: D. Liney

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
TRAFFIC IMPACT FUND
REVENUES**

FUND NO. 11

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	448,738	448,738	452,958	452,958	439,371
341	INTEREST EARNINGS 000 - Interest Earnings	1,130	0	304	500	500
387	CONTRIBUTIONS 519 - Dev. Contr. Service Area 2	4,740	0	1,236	1,236	0
	TOTAL REVENUES	5,870	0	1,540	1,736	500
	TOTAL FUNDS AVAILABLE	454,608	448,738	454,498	454,694	439,871

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
TRAFFIC IMPACT FUND
EXPENDITURES**

FUND NO. 11

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
439	HIGHWAY CONSTRUCTION					
	313 - Engineering Fees	0	0	15,323	15,323	10,000
	619 - Service Area #2 Construction	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	15,323	15,323	10,000
492	INTREFUND TRANSFERS					
	021 - to Regency Bridge Fund	1,650	0	0	0	0
	TOTAL EXPENDITURES	1,650	0	15,323	15,323	10,000
	EXCESS REVENUES OVER EXPENDITURES	4,220	0	(13,783)	(13,587)	(9,500)
	ENDING FUND BALANCE	452,958	448,738	439,175	439,371	429,871

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
TRAFFIC IMPACT FUND**

DEPARTMENT: INTEREST EARNINGS
TITLE OF ACCOUNT: INTEREST EARNINGS
ACCOUNT NUMBER: 11341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2007 Interest Rate 4 - 5% 2008 Interest Rate 3 - 4% 2009 Interest Rate Less Than 1% 2010 Interest Rate .25% or less 2011 Interest Rate Less Than 1% 2012 Interest Rate Less Than 1%	1,130	0	304	500	500
TOTAL THIS PAGE		1,130	0	304	500	500
TOTAL THIS ACCOUNT		1,130	0	304	500	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
TRAFFIC IMPACT FUND**

DEPARTMENT: CONTRIBUTIONS

TITLE OF ACCOUNT: DEVELOPERS CONTRIBUTION-SER. AREA 2

ACCOUNT NUMBER: 11387-519

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Boxwood Farms (1696) Prime Properties (1889) Clover (1889) Lotus (1889) Fiorello Grove 2010 - Minor evelopment in Township 2011 - Impact of Toll/Matrix and possibly Aria Health 2012 - Impact of Toll/Matrix and possibly Aria Health	4,740	0	1,236	1,236	0
	TOTAL THIS PAGE	4,740	0	1,236	1,236	0
	TOTAL THIS ACCOUNT	4,740	0	1,236	1,236	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
TRAFFIC IMPACT FUND**

DEPARTMENT: HIGHWAY CONSTRUCTION

TITLE OF ACCOUNT: ENGINEERING FEES

ACCOUNT NUMBER: 11439-313

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Engineering Fees	0	0	15,323	15,323	10,000
TOTAL THIS PAGE		0	0	15,323	15,323	10,000
TOTAL THIS ACCOUNT		0	0	15,323	15,323	10,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
TRAFFIC IMPACT FUND**

DEPARTMENT: HIGHWAY CONSTRUCTION
 TITLE OF ACCOUNT: SERVICE AREA #2 CONSTRUCTION
 ACCOUNT NUMBER: 11439-619

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Traffic Planning and Design 2012 & 2013 - Potential for activity from Toll/Matrix Development	0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
TRAFFIC IMPACT FUND**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER TO REGENCY BRIDGE FUND

ACCOUNT NUMBER: 11492-021

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		1,650	0	0	0	0
	TOTAL THIS PAGE	1,650	0	0	0	0
	TOTAL THIS ACCOUNT	1,650	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
2016 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
REVENUES**

ND NO. 15

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
100	1/1 CASH BALANCE	635,343	446,071	414,409	414,409	492,939
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	0	0	0	0	0
367	GOLF PARTICIPATION FEES					
	100-Greens Fees	1,246,312	1,421,450	724,429	1,285,676	1,441,750
	110-Practice Range Revenue	163,234	171,600	108,017	182,165	178,100
	120-Cart Revenue	478,918	459,975	285,554	490,751	465,741
	130-Clothing	41,253	33,279	28,430	45,380	33,279
	131-Accessories	312	12,800	0	3,600	12,800
	132-Balls/Gloves	820	44,600	0	15,000	44,600
	133-Clubs	117	40,000	0	12,950	36,950
	134-Bags/Other Merchandise	107,659	29,850	64,109	75,309	29,850
	135-Lessons - Junior Camp	51,235	7,050	14,361	16,395	22,100
	136-Club Rental	2,595	4,050	0	3,500	4,000
	138-Handicap Fee	7,673	8,450	10,581	10,581	8,450
	139-Other Revenue	16,356	12,300	12,351	16,395	12,300
	140-Food	300,126	423,000	159,341	328,971	433,000
	141-Beverage	50,571	101,200	31,094	59,771	64,700
	142-Beer	139,299	149,000	94,537	167,179	170,400
	143-Liquor	64,142	62,900	30,470	64,960	65,900
	144-Wine	14,546	13,100	8,697	14,930	14,200
	147-Other Revenue	44,655	0	9,879	9,879	28,000
	192-Interest Income	1,258	0	570	570	0
	195-Other G & A Revenue	1,078	0	0	0	0
	DEPARTMENT TOTALS	2,732,160	2,994,604	1,582,419	2,803,962	3,066,120
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenue	0	0	0	0	0
391	REVENUES					
	100-Sale of Fixed Assets	5,000	0	0	0	0
392	INTERFUND TRANSFER					
	001-Transfer from General Fund	0	0	0	0	0
	016-Transfer from Golf Capital	54,278	0	166,303	166,303	0
	DEPARTMENT TOTALS	54,278	0	166,303	166,303	0
	TOTAL REVENUES	2,791,438	2,994,604	1,748,722	2,970,265	3,066,120
	TOTAL FUNDS AVAILABLE	3,426,781	3,440,675	2,163,131	3,384,674	3,559,059

**LOWER MAKEFIELD TOWNSHIP
2016 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
453	GOLF COURSE					
	800-Depreciation Expense	318,977	0	0	0	0
462	COURSE & GROUNDS					
	100-Course & Grounds Salaried	128,081	125,000	70,995	120,903	127,315
	101-Course & Grounds Hourly	167,763	169,000	89,463	162,590	146,902
	150-Benefits	6,030	10,920	3,300	9,483	8,400
	161-FICA	38,389	34,000	17,170	26,492	20,978
	162-Unemployment Compensation Tax	0	5,882	0	5,683	25,502
	191-Laundry - Uniforms	2,537	3,725	1,080	1,215	3,225
	200-Supplies	18,331	9,000	10,967	12,367	9,000
	222-Chemicals	57,219	71,500	50,359	63,859	68,500
	223-Fertilizer	15,220	27,000	26,314	33,814	30,000
	224-Seeds/Trees Expenses	125	4,000	545	2,545	2,000
	232-Gas/Oil	22,867	23,000	5,675	14,375	22,600
	260-Small Tools	1,085	1,200	0	500	1,200
	300-Outside Services	772	5,500	187	1,887	2,000
	317-Education & Training	2,214	1,100	1,287	1,287	1,100
	321-Telephone and fax	0	0	0	0	0
	322-Aquatic Weed Management	2,450	2,500	2,025	2,025	3,500
	323-Irrigation	8,072	8,750	6,925	8,425	8,750
	324-Port-O-Lets	0	0	0	0	0
	326-Sand/Top Dressing	3,383	5,100	1,888	4,889	5,100
	329-Course & Grounds Travel	777	1,700	1,001	1,001	1,700
	335-Tournament Expenses	1,039	0	989	989	0
	354-Worker's Compensation	7,236	8,700	4,662	7,621	8,700
	362-Utilities - Pump House	12,521	20,150	5,280	15,280	15,300
	363-Water	10,844	6,000	2,800	2,800	5,000
	364-Utilities - Maintenance Building	3,044	6,500	1,486	7,675	6,500
	370-Equipment Lease	70,811	70,800	41,307	70,800	70,800
	371-Equipment Rental	0	2,050	291	3,341	5,050
	373-Building Management	931	1,500	130	630	1,500
	374-Repairs & Maintenance	19,248	24,000	618	10,618	14,400
	376-Landscape Expenses	1,984	3,000	9,821	10,821	3,000
	420-Subscriptions	1,611	321	6,681	6,681	321
	480-Course & Grounds Miscellaneous	398	3,000	250	550	2,000
	481-Other Course & Ground Expenses	0	0	149	1,887	0
	DEPARTMENT TOTALS	604,981	654,898	363,642	613,033	620,343
463	PRACTICE RANGE					
	200-Supplies	8,350	5,000	5,675	5,675	1,600
	201-Range Balls	16,706	12,000	16,647	16,647	15,000
	DEPARTMENT TOTALS	25,056	17,000	22,322	22,322	16,600
	TOTAL EXPENDITURES (THIS PAGE)	949,014	671,898	385,964	635,355	636,943

**LOWER MAKEFIELD TOWNSHIP
2016 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

IND NO. 15

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
464	CARTS					
	101-Carts - Hourly	115,329	72,491	50,181	79,328	67,929
	150-Benefits	2,358	0	768	768	0
	161-FICA	18,391	5,546	5,379	7,994	5,197
	162-Unemployment Compensation Tax	0	5,074	0	7,382	6,317
	200-Supplies	3,017	700	2,817	2,817	700
	374-Repairs & Maintenance	111	1,500	247	747	1,500
	380-Cart Lease	80,328	80,328	46,858	80,328	83,358
	DEPARTMENT TOTALS	219,534	165,639	106,250	179,364	165,001
465	PRO SHOP					
	100-Pro Shop - Salaried	88,210	107,390	43,855	93,266	97,489
	101-Pro Shop - Hourly	38,146	26,344	35,708	45,774	28,457
	150-Benefits	3,315	2,400	2,073	4,571	6,000
	161-FICA	10,521	10,386	9,945	16,004	9,635
	162-Unemployment Compensation Tax	0	2,029	0	3,315	11,713
	180-Cost of Goods Sold - Merchandise	113,656	106,000	75,343	86,543	111,936
	191-Laundry - Uniforms	0	4,100	0	2,280	4,100
	199-Comission	0	1,000	0	1,200	2,900
	200-Supplies	2,557	700	915	915	700
	203-Score Cards	1,286	4,000	0	796	2,000
	206-Miscellaneous Supplies	0	0	0	778	2,500
	211-Handicap Expenses	10,621	7,500	16,587	17,087	7,000
	317-Education & Training	1,195	1,600	696	1,600	2,100
	335-Tournament Expense	0	0	0	1,489	1,500
	354-Worker's Compensation	5,142	6,300	3,421	3,421	6,300
	374-Repairs & Maintenance	665	0	0	0	1,750
	400-Over/Short	(127)	0	(145)	0	0
	419-Golf Club Rental Expense	4,046	0	0	0	3,000
	420-Dues and Subscriptions	0	2,375	0	0	2,975
	481-Other Pro Shop Expenses	5,853	3,000	8,275	8,275	1,500
	DEPARTMENT TOTALS	285,086	285,124	196,674	287,314	303,555
466	FOOD & BEVERAGE					
	100-Food & Beverage - Salaried	85,900	101,199	68,525	108,504	98,713
	101-Food & Beverage - Hourly	166,047	108,277	74,208	144,214	176,966
	150-Benefits	4,243	5,760	4,183	9,814	5,760
	161-FICA	34,319	16,025	16,283	24,597	21,089
	162-Unemployment Compensation Tax	0	14,663	0	10,192	25,638
	180-Cost of Goods Sold - Food	121,010	126,900	67,066	67,066	147,220
	181-Cost of Goods Sold - Beverage	19,880	25,300	12,949	47,962	18,116
	182-Cost of Goods Sold - Beer	43,520	37,088	26,188	26,188	54,528
	183-Cost of Goods Sold - Liquor	17,900	17,832	10,438	10,438	18,683
	184-Cost of Goods Sold - Wine	6,034	3,668	3,061	3,061	3,976
	185-Cost of Goods Sold - Banquet	0	0	0	12,770	6,160
	191-Laundry - Uniforms	1,769	2,000	745	1,245	2,000
	192-Laundry - Linens	4,444	4,200	2,651	6,451	8,900
	200-Bar Supplies	612	800	225	425	800
	201-China/Glass/Silver	1,009	2,100	0	1,000	3,100
	202-Cleaning Supplies	3,688	2,000	2,247	4,047	3,000
	203-Dining Room Supplies	0	0	0	0	0
	TOTAL EXPENDITURES (THIS PAGE)	1,014,993	918,575	591,693	944,652	1,063,205

**LOWER MAKEFIELD TOWNSHIP
2016 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
cont.	204-Kitchen Supplies	6,697	6,200	2,928	4,028	10,100
	205-Paper Supplies	4,720	5,650	3,092	5,392	4,300
	206-Miscellaneous Supplies	1,784	2,000	221	971	2,000
	209-Flowers/Decorations	46	300	75	375	300
	215-Licenses & Permits	2,496	2,400	1,176	3,176	2,750
	225-Meals & Entertainment	1,804	3,000	176	1,476	2,400
	300-Outside Services	1,973	500	634	834	500
	317-Education & Training	25	950	452	452	200
	341-Printing/Reproduction	2,618	0	1,197	1,197	0
	354-Worker's Compensation	3,809	5,865	2,462	5,343	7,719
	371-Equipment Rental	1,981	4,020	599	1,400	0
	374-Repairs & Maintenance	6,730	3,300	1,909	3,409	2,900
	381-Other Food & Beverage Expenses	135	2,700	2,454	3,654	2,700
	400-Over/Short	23	0	25	0	0
	DEPARTMENT TOTALS	545,213	504,697	306,169	509,681	630,518
467	Marketing					
	340-Advertising	30,979	17,450	10,128	10,128	26,950
	345-Tournaments	0	0	0	0	0
	346-Cyber Golf	13,178	7,500	4,558	4,558	0
	347-Collateral	0	10,100	0	7,500	12,500
	350-Website	132,807	137,471	80,647	133,784	147,232
	DEPARTMENT TOTALS	176,964	172,521	95,332	155,970	186,682
468	General & Administrative					
	100-General & Administrative - Salarie	0	0	0	0	5,760
	101-General & Administrative - Hourly	5,891	8,000	3,469	7,112	4,200
	150-Benefits	10,108	10,516	8,127	12,060	10,804
	161-FICA	0	9,623	0	3,205	13,693
	162-Unemployment Compensation Tax	1,943	0	765	765	0
	191-Laundry - Uniforms	298	1,000	1,260	1,760	1,000
	192-Staff Uniforms	423	3,000	428	4,047	800
	202-Cleaning Supplies	3,428	3,500	2,313	2,313	3,500
	207-Bathroom Supplies	6,325	6,500	3,207	5,917	6,500
	210-Office Supplies	(512)	2,000	(40)	2,000	2,000
	215-Taxes, Licenses & Permits	0	700	400	690	700
	225-Meals & Entertainment	9,474	8,600	5,725	10,725	12,000
	300-Outside Services	90,000	90,000	52,500	90,000	96,000
	312-Management Fees	2,325	500	195	195	500
	317-Education & Training	10,606	7,850	6,401	9,801	7,850
	321-Telephone	1,256	840	1,085	1,685	1,200
	325-Postage/Messenger	4,220	2,300	3,352	3,852	2,300
	329-Travel	43,706	43,450	20,320	39,254	41,450
	338-Credit Card Charges	686	0	694	694	0
	TOTAL EXPENDITURES (THIS PAGE)	401,982	407,785	222,934	383,752	432,808

**LOWER MAKEFIELD TOWNSHIP
2016 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
cont.	339-Bank Charges	0	0	0	0	0
	340-Advertising & Promotion	0	2,500	0	1,447	2,500
	341-Printing/Reproduction	0	800	0	0	800
	342-Employee Procurement	3,000	4,400	2,957	2,957	4,400
	343-Data Processing Expenses	2,856	2,749	1,858	2,667	2,825
	354-Worker's Compensation	49,049	55,000	30,709	53,709	55,000
	360-Utilities - Clubhouse	9,253	5,800	5,725	8,125	5,800
	361-Water	3,061	2,880	1,727	2,927	2,880
	362-Cable TV	1,640	1,300	1,015	1,415	1,600
	372-Security	0	0	0	0	0
	374-Repairs & Maintenance	12,844	0	11,954	17,954	15,000
	375-Clubhouse Maintenance	0	4,400	0	0	0
	376-Equipment Maintenance	0	0	0	0	0
	401-Bad Debt Expense	703	3,750	1,354	3,154	3,750
	420-Dues & Subscriptions	5,342	1,200	471	2,571	4,000
	480-Miscellaneous	0	0	0	0	0
	481-Other General & Admin Expenses	0	0	0	0	0
	540-Contributions	14,473	0	121,227	121,227	0
	700-Capital Purchases	0	555,000	0	440,000	540,000
	DEPARTMENT TOTALS	292,399	838,158	289,199	854,228	848,812
471	Debt Principal					
	000-Debt Principal 2010/2015	80,807	80,807	60,605	80,807	80,807
	005-Debt Principal 2013A	154,394	139,850	0	78,500	129,900
	DEPARTMENT TOTALS	235,201	220,657	60,605	159,307	210,707
472	Debt Interest					
	002-Debt Interest - D.V.R.F.A.	(6,680)	51,850	0	40,000	40,000
	003-Debt Interest - GOB 2010/2015	46,156	5,000	20,516	20,516	5,000
	005-Debt Interest - GOB 2013A	25,000	25,000	0	25,000	25,000
	DEPARTMENT TOTALS	64,476	81,850	20,516	85,516	70,000
492	Transfers					
	001-Transfer to General Fund	25,000	25,000	25,000	25,000	25,000
	TOTAL EXPENDITURES	2,792,887	2,965,544	1,485,710	2,891,735	3,077,218
	EXCESS REVENUES OVER EXPENDITURES	(1,449)	29,060	263,012	78,530	(11,098)
	ENDING FUND BALANCE	633,894	475,131	677,421	492,939	481,841

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
CAPITAL PROJECTS - SEWER
REVENUES**

FUND NO. 18

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	575,708	559,300	582,482	582,482	290,232
341	INTEREST EARNINGS 000 - Interest Earnings	1,826	1,400	1,495	1,495	1,000
354	STATE GRANTS 010-H ₂ O Grant	0	0	0	0	0
364	SEWAGE CONNECTION FEES 601-Edgewood Village Assessment	119,668	32,000	24,918	25,000	17,000
392	INTERFUND TRANSFERS 008-Transfer from Sewer	500,000	500,000	500,000	500,000	500,000
	TOTAL REVENUES	621,494	533,400	526,413	526,495	518,000
	TOTAL FUNDS AVAILABLE	1,197,202	1,092,700	1,108,895	1,108,977	808,232

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
CAPITAL PROJECTS - SEWER
EXPENDITURES**

FUND NO. 18

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
429	MISCELLANEOUS EXPENDITURES					
	600 - Capital Projects	50,348	145,000	148,138	148,138	100,000
	601 - Edgewood Village Sewer Project	410	0	218	218	0
	602 - Morrisville Capital Projects	200,000	600,000	0	600,000	800,000
	603 - YBSA Capital Projects	0	0	0	0	300,000
	700 - Capital Purchases	9,328	60,000	70,389	70,389	15,000
	DEPARTMENT TOTAL	260,086	805,000	218,745	818,745	1,215,000
492	INTERFUND TRANSFERS OUT					
	008 - Transfer to Sewer Fund	554,634	0	0	0	0
	TOTAL EXPENDITURES	814,719	805,000	218,745	818,745	1,215,000
	EXCESS REVENUES OVER EXPENDITURES	(193,226)	(271,600)	307,669	(292,250)	(697,000)
	ENDING FUND BALANCE	382,482	287,700	890,151	290,232	(406,768)

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL PROJECTS - SEWER**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNINGS

ACCOUNT NUMBER: 18341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		1,826	1,400	1,495	1,495	1,000
	TOTAL THIS PAGE	1,826	1,400	1,495	1,495	1,000
	TOTAL THIS ACCOUNT	1,826	1,400	1,495	1,495	1,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL PROJECTS - SEWER**

DEPARTMENT: STATE GRANTS
 TITLE OF ACCOUNT: H₂O GRANT
 ACCOUNT NUMBER: 18354-101

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	H ₂ O Grant	0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
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	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Assessment Fee - Year 3 of 10 - Billed in September of Each Year	119,668	32,000	24,918	25,000	17,000
TOTAL THIS PAGE		119,668	32,000	24,918	25,000	17,000
TOTAL THIS ACCOUNT		119,668	32,000	24,918	25,000	17,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL PROJECTS - SEWER**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM SEWER FUND

ACCOUNT NUMBER: 18392-008

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		500,000	500,000	500,000	500,000	500,000
	TOTAL THIS PAGE	500,000	500,000	500,000	500,000	500,000
	TOTAL THIS ACCOUNT	500,000	500,000	500,000	500,000	500,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL PROJECTS - SEWER**

DEPARTMENT: MISCELLANEOUS EXPENDITURES
TITLE OF ACCOUNT: CAPITAL PROJECTS
ACCOUNT NUMBER: 18429-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2,015 PROJECTED	2016 BUDGET
1	Yardley Borough Sewer Authority Settlement	50,348	0	148,138	148,138	0
2	Buck Creek Interceptor Lining		0			0
3	Foxhill, Yardley Estates & Yardley Oaks Motor Control Center Replacement		60,000			0
4	BCWSA Neshaminy Interceptor Improvements (Legal/Emngineering)		0			0
5	Act 537 Engineering		50,000			0
6	Maplevale Main Replacement		10,000			0
7	Rebuild Stackhouse Pump Station		0			0
8	Derbyshire Bypass Project & Engineering		0			0
9	Replace Driveway - Yardley Oaks Pump Station		0			0
10	Yardley Estates - General Replacement		25,000			0
11	Line Ten Manholes on Stonyhill Road (Milford Manor)		0			0
12	Inflow/Infiltration Reduction Program		0			100,000
TOTAL THIS PAGE		50,348	145,000	148,138	148,138	100,000
TOTAL THIS ACCOUNT		50,348	145,000	148,138	148,138	100,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL PROJECTS - SEWER**

DEPARTMENT: MISCELLANEOUS EXPENDITURES

TITLE OF ACCOUNT: EDGEWOOD VILLAGE SEWER PROJECT

ACCOUNT NUMBER: 18429-601

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2,015 PROJECTED	2016 BUDGET
1	Edgewood Village Sewer Project	410	0	218	218	0
TOTAL THIS PAGE		410	0	218	218	0
TOTAL THIS ACCOUNT		410	0	218	218	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL PROJECTS - SEWER**

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

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Morrisville Capital Projects \$600,000 - 2015 \$800,000 - 2016	200,000	600,000	0	600,000	800,000
TOTAL THIS PAGE		200,000	600,000	0	600,000	800,000
TOTAL THIS ACCOUNT		200,000	600,000	0	600,000	800,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL PROJECTS - SEWER**

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

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2,015 PROJECTED	2016 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	0	0	0	0	300,000
TOTAL THIS PAGE		0	0	0	0	300,000
TOTAL THIS ACCOUNT		0	0	0	0	300,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL PROJECTS - SEWER**

DEPARTMENT: MISCELLANEOUS EXPENDITURES
TITLE OF ACCOUNT: CAPITAL PURCHASES
ACCOUNT NUMBER: 18429-700

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2,015 PROJECTED	2016 BUDGET
1	Replace Sewer Administrator's Vehicle	9,328	0	70,389	70,389	15,000
2	Replace Back-up Generator for Township Garage & Sewer Office		0			
3	New Bypass Pump and Hoses		0			
4	Enclosed Trailer for Bypass Hoses		0			
5	Replace Sewer Foreman's Truck		40,000			
6	Replace Sewer Department Mower		20,000			
7	New Pump - Chanticleer Pump Station		0			
8	Copy Machine - Administration Office		0			
TOTAL THIS PAGE		9,328	60,000	70,389	70,389	15,000
TOTAL THIS ACCOUNT		9,328	60,000	70,389	70,389	15,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
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	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2,015 PROJECTED	2016 BUDGET
1	Transfer to Sewer Fund	554,634	0	0	0	0
TOTAL THIS PAGE		554,634	0	0	0	0
TOTAL THIS ACCOUNT		554,634	0	0	0	0

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
SPECIAL PROJECTS FUND
REVENUES**

FUND NO. 19

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	610,660	365,537	358,731	358,731	(161)
341	INTEREST EARNINGS					
	000 - Interest Earnings	1,445	0	238	238	0
351	FEDERAL GRANTS					
	029 - FEMA-Elevation Grants	36,447	0	0	0	0
	092 - FEMA - 2012	17,750	0	0	15,000	0
	093 - FEMA - 2015	0	0	0	0	550,000
	DEPARTMENT TOTAL	54,197	0	0	15,000	550,000
354	STATE GRANTS					
	051 - Multi-Modal Grant	0	350,000	0	0	350,000
380	MISCELLANEOUS REVENUES					
	005 - Loan Proceeds	0	150,000	0	0	0
387	CONTRIBUTIONS					
	190 - Offsite Improvement Fees	81,239	0	0	0	200,000
	191 - Offsite Traffic Improvement Fees	0	0	4,800	4,800	0
	DEPARTMENT TOTAL	81,239	0	4,800	4,800	200,000
392	INTERFUND TRANSFERS					
	001 - Transfer From General Fund	0	0	0	0	0
393	BOND PROCEEDS					
	100 - Bond Proceeds	0	0	0	0	0
	TOTAL REVENUES	136,881	500,000	5,038	20,038	1,100,000
	TOTAL FUNDS AVAILABLE	747,541	865,537	363,770	378,769	1,099,839

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
SPECIAL PROJECTS FUND
EXPENDITURES**

FUND NO. 19

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
460	SPECIAL PROJECTS					
	480 - Miscellaneous Expenses	51,804	0	0	0	0
474	BOND ISSUE DISCOUNT					
	000 - Bond Issue Discount	0	0	0	0	0
475	FISCAL AGENT FEES					
	000 - Fiscal Agent Fees	0	0	0	0	0
482	JUDGEMENTS & LOSSES					
	410 - Judgements & Losses	0	0	0	0	0
492	INTERFUND TRANSFERS OUT					
	016 - Transfer to Golf Construction	0	0	0	0	0
	020 - Transfer to Debt Service	30,009	30,009	27,508	30,009	30,009
	030 - Transfer to Capital Reserve	0	0	0	0	0
	DEPARTMENT TOTAL	30,009	30,009	27,508	30,009	30,009
600	CAPITAL CONSTRUCTION					
	657-Special Projects	13,300	100,000	17,015	20,000	25,000
	658-Quiet Zone - Engineering	25,171	125,000	48,718	50,000	75,000
	659-Quiet Zone - Construction	0	350,000	0	0	350,000
	666-PEMA Sweeny Acquisition	0	0	30	2,000	0
	667-PEMA DeSantis Elevation	221,600	0	245,633	250,000	0
	668-PEMA 2014 Elevation	0	0	0	0	550,000
	715-PEMA Elevation Grant Professional	44,997	15,000	26,921	26,921	5,000
	746-Black Rock Rd. Bike/Pedestrian Pr	1,929	0	0	0	0
	DEPARTMENT TOTAL	306,997	590,000	338,316	348,921	1,005,000
	TOTAL EXPENDITURES	388,810	620,009	365,824	378,930	1,035,009
	EXCESS REVENUES OVER EXPENDITURES	(251,929)	(120,009)	(360,786)	(358,892)	64,991
	ENDING FUND BALANCE	358,731	245,528	(2,055)	(161)	64,830

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNINGS

ACCOUNT NUMBER: 19341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2007 Interest Rate 4 - 5% 2008 Interest Rate 3 - 4% 2009 Interest Rate Less Than 1% 2010 Interest Rate .25% or less 2011 Interest Rate Less Than 1%	1,445	0	238	238	0
TOTAL THIS PAGE		1,445	0	238	238	0
TOTAL THIS ACCOUNT		1,445	0	238	238	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: FEDERAL GRANTS

TITLE OF ACCOUNT: FEMA-ELEVATION GRANTS

ACCOUNT NUMBER: 19351-029

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	LMT acts as Pass-Through	36,447	0	0	0	0
TOTAL THIS PAGE		36,447	0	0	0	0
TOTAL THIS ACCOUNT		36,447	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: FEDERAL GRANTS

TITLE OF ACCOUNT: FEMA - 2012

ACCOUNT NUMBER: 19351-092

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		17,750	0	0	15,000	0
	TOTAL THIS PAGE	17,750	0	0	15,000	0
	TOTAL THIS ACCOUNT	17,750	0	0	15,000	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: FEDERAL GRANTS

TITLE OF ACCOUNT: FEMA - 2015

ACCOUNT NUMBER: 19351-093

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	550,000
	TOTAL THIS PAGE	0	0	0	0	550,000
	TOTAL THIS ACCOUNT	0	0	0	0	550,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: STATE GRANTS

TITLE OF ACCOUNT: MULTI-MODAL GRANT

ACCOUNT NUMBER: 19354-051

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	350,000	0	0	350,000
	TOTAL THIS PAGE	0	350,000	0	0	350,000
	TOTAL THIS ACCOUNT	0	350,000	0	0	350,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: MISCELLANEOUS REVENUE

TITLE OF ACCOUNT: LOAN PROCEEDS

ACCOUNT NUMBER: 19380-005

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	150,000	0	0	0
	TOTAL THIS PAGE	0	150,000	0	0	0
	TOTAL THIS ACCOUNT	0	150,000	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: CONTRIBUTIONS

TITLE OF ACCOUNT: OFFSITE IMPROVEMENT FEES

ACCOUNT NUMBER: 19387-190

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		81,239	0	0	0	200,000
	TOTAL THIS PAGE	81,239	0	0	0	200,000
	TOTAL THIS ACCOUNT	81,239	0	0	0	200,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: CONTRIBUTIONS

TITLE OF ACCOUNT: OFFSITE TRAFFIC IMPROVEMENT FEES

ACCOUNT NUMBER: 19387-191

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	4,800	4,800	0
	TOTAL THIS PAGE	0	0	4,800	4,800	0
	TOTAL THIS ACCOUNT	0	0	4,800	4,800	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM GENERAL FUND

ACCOUNT NUMBER: 19392-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
	TOTAL THIS PAGE	0	0	0	0	0
	TOTAL THIS ACCOUNT	0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: BOND PROCEEDS

TITLE OF ACCOUNT: BOND PROCEEDS

ACCOUNT NUMBER: 19393-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
	TOTAL THIS PAGE	0	0	0	0	0
	TOTAL THIS ACCOUNT	0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: SPECIAL PROJECTS
TITLE OF ACCOUNT: SPECIAL PROJECTS MISCELLANEOUS EXPENSES
ACCOUNT NUMBER: 19460-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		51,804	0	0	0	0
	TOTAL THIS PAGE	51,804	0	0	0	0
	TOTAL THIS ACCOUNT	51,804	0	0	0	0

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: BOND ISSUE DISCOUNT

TITLE OF ACCOUNT: BOND ISSUE DISCOUNT

ACCOUNT NUMBER: 19474-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
	TOTAL THIS PAGE	0	0	0	0	0
	TOTAL THIS ACCOUNT	0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: FISCAL AGENT FEES
TITLE OF ACCOUNT: FISCAL AGENTS FEES
ACCOUNT NUMBER: 19475-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
	TOTAL THIS PAGE	0	0	0	0	0
	TOTAL THIS ACCOUNT	0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: JUDGEMENTS & LOSSES

TITLE OF ACCOUNT: JUDGEMENTS & LOSSES

ACCOUNT NUMBER: 19482-410

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
	TOTAL THIS PAGE	0	0	0	0	0
	TOTAL THIS ACCOUNT	0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER TO GOLF CONSTRUCTION

ACCOUNT NUMBER: 19492-016

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
	TOTAL THIS PAGE	0	0	0	0	0
	TOTAL THIS ACCOUNT	0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER TO DEBT SERVICE

ACCOUNT NUMBER: 19492-020

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	From Note A - Road Reconstruction and Purchase Right of Way	30,009	30,009	27,508	30,009	30,009
TOTAL THIS PAGE		30,009	30,009	27,508	30,009	30,009
TOTAL THIS ACCOUNT		30,009	30,009	27,508	30,009	30,009

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: INTERFUND TRANSFER

TITLE OF ACCOUNT: TRANSFER TO CAPITAL RESERVE

ACCOUNT NUMBER: 19492-030

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
	TOTAL THIS PAGE	0	0	0	0	0
	TOTAL THIS ACCOUNT	0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: CAPITAL

TITLE OF ACCOUNT: SPECIAL PROJECTS

ACCOUNT NUMBER: 19600-657

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Traffic Signal Repair Program 2016-2023	13,300	100,000	17,015	20,000	25,000
TOTAL THIS PAGE		13,300	100,000	17,015	20,000	25,000
TOTAL THIS ACCOUNT		13,300	100,000	17,015	20,000	25,000

Prepared by: Brian McCloskey
 Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: CAPITAL

TITLE OF ACCOUNT: QUIET ZONE - ENGINEERING

ACCOUNT NUMBER: 19600-658

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		25,171	125,000	48,718	50,000	75,000
	TOTAL THIS PAGE	25,171	125,000	48,718	50,000	75,000
	TOTAL THIS ACCOUNT	25,171	125,000	48,718	50,000	75,000

Prepared by: Brian McCloskey

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: CAPITAL

TITLE OF ACCOUNT: QUIET ZONE - CONSTRUCTION

ACCOUNT NUMBER: 19600-659

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	350,000	0	0	350,000
	TOTAL THIS PAGE	0	350,000	0	0	350,000
	TOTAL THIS ACCOUNT	0	350,000	0	0	350,000

Prepared by: Brian McCloskey

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: CAPITAL CONSTRUCTION

TITLE OF ACCOUNT: PEMA SWEENEY ACQUISITION

ACCOUNT NUMBER: 19600-666

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	30	2,000	0
	TOTAL THIS PAGE	0	0	30	2,000	0
	TOTAL THIS ACCOUNT	0	0	30	2,000	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: CAPITAL CONSTRUCTION

TITLE OF ACCOUNT: PEMA DESANTIS ELEVATION

ACCOUNT NUMBER: 19600-667

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	DeSantis Elevation Project 2015 - Terminated Contract With Original Contractor - Sakoutis - Construction Completed by Murray Contractors - Project Completed in 2015. FEMA Issued Close Out Letter	221,600	0	245,633	250,000	0
TOTAL THIS PAGE		221,600	0	245,633	250,000	0
TOTAL THIS ACCOUNT		221,600	0	245,633	250,000	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: CAPITAL CONSTRUCTION
TITLE OF ACCOUNT: PEMA 2014 ELEVATION
ACCOUNT NUMBER: 19600-668

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Possible Grant	0	0	0	0	550,000
TOTAL THIS PAGE		0	0	0	0	550,000
TOTAL THIS ACCOUNT		0	0	0	0	550,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: CAPITAL CONSTRUCTION
 TITLE OF ACCOUNT: PEMA ELEVATION PROFESSIONAL
 ACCOUNT NUMBER: 19600-715

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Paid Via Grant and Residents, Not Township Expenses	44,997	15,000	26,921	26,921	5,000
TOTAL THIS PAGE		44,997	15,000	26,921	26,921	5,000
TOTAL THIS ACCOUNT		44,997	15,000	26,921	26,921	5,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
SPECIAL PROJECTS FUND**

DEPARTMENT: CAPITAL CONSTRUCTION

TITLE OF ACCOUNT: BLACK ROCK ROAD BIKE/PEDESTRIAN PATH

ACCOUNT NUMBER: 19600-746

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		1,929	0	0	0	0
	TOTAL THIS PAGE	1,929	0	0	0	0
	TOTAL THIS ACCOUNT	1,929	0	0	0	0

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
DEBT SERVICE FUND
REVENUES**

FUND NO. 20

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	827,634	635,603	624,097	624,097	598,860
301	REAL ESTATE TAXES	1.90 Mills	1.55 Mills			
	100 - Current	781,473	789,000	779,852	785,000	785,000
	200 - Delinquent	9,955	11,000	11,350	11,350	10,000
	600 - Interim	1,799	4,000	1,244	2,000	2,000
	601 - Interim - Delinquent	446	5,000	390	500	500
	DEPARTMENT TOTALS	793,673	809,000	792,836	798,850	797,500
341	INTEREST EARNINGS					
	000 - Interest Earnings	2,273	2,400	2,166	2,166	2,000
	DEPARTMENT TOTALS	2,273	2,400	2,166	2,166	2,000
380	MISCELLANEOUS REVENUE					
	000 - Miscellaneous Revenue	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	003 - Fire Protection Fund	99,705	99,705	91,396	99,705	99,705
	005 - Park & Recreation	173,757	173,757	159,277	173,757	173,757
	019 - Street Projects	30,009	30,009	27,508	30,009	30,009
	DEPARTMENT TOTALS	303,471	303,471	278,182	303,471	303,471
	TOTAL REVENUES	1,099,417	1,114,871	1,073,184	1,104,487	1,102,971
	TOTAL FUNDS AVAILABLE	1,927,051	1,750,474	1,697,281	1,728,584	1,701,831

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
DEBT SERVICE FUND
EXPENDITURES**

FUND NO. 20

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
471	DEBT PRINCIPAL					
	000 - Principal - 2010A	580,000	620,000	0	620,000	640,000
	001 - Principal - Rescue Squad	12,941	0	0	0	0
	002 - Principal - 2010/2015	315,000	310,000	0	155,000	295,000
	004 - Principal - PEMA	10,161	10,364	9,494	10,364	10,573
	005 - Principal - D.V.R.F.A. 2004	112,000	117,000	117,000	117,000	121,000
	DEPARTMENT TOTAL	1,030,102	1,057,364	126,494	902,364	1,066,573
472	DEBT INTEREST					
	000 - Interest - 2010A	84,700	61,500	30,750	61,500	36,700
	001 - Interest - Rescue Squad	272	0	0	0	0
	002 -Interest - 2010/2015	112,000	104,000	0	84,300	144,625
	004 -Interest - PEMA	981	800	719	800	600
	005 - Interest - D.V.R.F.A. 2004	20,139	20,893	17,540	21,000	23,500
	006 - Interest - 2013A	15,000	20,000	10,000	20,000	20,000
	DEPARTMENT TOTAL	233,092	207,193	59,009	187,600	225,425
475	FISCAL AGENT'S FEES					
	000 - Trustee Fees	1,000	1,000	1,000	1,000	1,000
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	38,760	38,760	35,530	38,760	38,760
	TOTAL EXPENDITURES	1,302,954	1,304,317	222,033	1,129,724	1,331,758
	EXCESS REVENUES OVER EXPENDITURES	(203,537)	(189,446)	851,151	(25,237)	(228,787)
	ENDING FUND BALANCE	624,097	446,157	1,475,248	598,860	370,073

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: REAL ESTATE TAXES

TITLE OF ACCOUNT: REAL ESTATE TAXES-CURRENT

ACCOUNT NUMBER: 20301-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REAL ESTATE TAXES - CURRENT LEVY Projected value of a mill 514,015 97% current collection 498,594 Debt Service 3.40 mills 2008 millage = 2.65 Increase of .00 2009 millage = 2.65 2010 millage = 2.65 2011 millage = 1.90 2014 millage = 1.55	781,473	789,000	779,852	785,000	785,000
	TOTAL THIS PAGE	781,473	789,000	779,852	785,000	785,000
	TOTAL THIS ACCOUNT	781,473	789,000	779,852	785,000	785,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: REAL ESTATE TAXES

TITLE OF ACCOUNT: REAL ESTATE TAXES - DELINQUENT

ACCOUNT NUMBER: 20301-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	DELINQUENT REAL ESTATE TAXES Collections from Tax Claim Bureau for prior tax years. Dependent on prior year receivables	9,955	11,000	11,350	11,350	10,000
TOTAL THIS PAGE		9,955	11,000	11,350	11,350	10,000
TOTAL THIS ACCOUNT		9,955	11,000	11,350	11,350	10,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: REAL ESTATE TAXES

TITLE OF ACCOUNT: REAL ESTATE TAXES-INTERIM

ACCOUNT NUMBER: 20301-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	INTERIM REAL ESTATE TAXES Estimate based upon current construction/home improvement trends.	1,799	4,000	1,244	2,000	2,000
TOTAL THIS PAGE		1,799	4,000	1,244	2,000	2,000
TOTAL THIS ACCOUNT		1,799	4,000	1,244	2,000	2,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: REAL ESTATE TAXES

TITLE OF ACCOUNT: REAL ESTATE TAXES-INTERIM - DELINQUENT

ACCOUNT NUMBER: 20301-601

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	DELINQUENT INTERIM REAL ESTATE TAXES Estimate based on prior years trends.	446	5,000	390	500	500
TOTAL THIS PAGE		446	5,000	390	500	500
TOTAL THIS ACCOUNT		446	5,000	390	500	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: INTEREST EARNINGS
TITLE OF ACCOUNT: INTEREST EARNINGS
ACCOUNT NUMBER: 20341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		2,273	2,400	2,166	2,166	2,000
	TOTAL THIS PAGE	2,273	2,400	2,166	2,166	2,000
	TOTAL THIS ACCOUNT	2,273	2,400	2,166	2,166	2,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: MISCELLANEOUS REVENUE

TITLE OF ACCOUNT: MISCELLANEOUS REVENUE

ACCOUNT NUMBER: 20380-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
	TOTAL THIS PAGE	0	0	0	0	0
	TOTAL THIS ACCOUNT	0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: INTERFUND OPERATING TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM FIRE PROTECTION FUND

ACCOUNT NUMBER: 20392-003

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TRANSFER FROM FIRE PROTECTION FUND - Fire Truck 2010A Issue	99,705	99,705	91,396	99,705	99,705
TOTAL THIS PAGE		99,705	99,705	91,396	99,705	99,705
TOTAL THIS ACCOUNT		99,705	99,705	91,396	99,705	99,705

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: INTERFUND OPERATING TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM PARK AND RECREATION

ACCOUNT NUMBER: 20392-005

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		173,757	173,757	159,277	173,757	173,757
	TOTAL THIS PAGE	173,757	173,757	159,277	173,757	173,757
	TOTAL THIS ACCOUNT	173,757	173,757	159,277	173,757	173,757

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: TRANSFER FROM STREET PROJECTS
ACCOUNT NUMBER: 20392-019

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		30,009	30,009	27,508	30,009	30,009
	TOTAL THIS PAGE	30,009	30,009	27,508	30,009	30,009
	TOTAL THIS ACCOUNT	30,009	30,009	27,508	30,009	30,009

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: DEBT PRINCIPAL

TITLE OF ACCOUNT: DEBT PRINCIPAL - 2010A

ACCOUNT NUMBER: 20471-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	GENERAL OBLIGATION BONDS, SERIES OF 2010A	580,000	620,000	0	620,000	640,000
TOTAL THIS PAGE		580,000	620,000	0	620,000	640,000
TOTAL THIS ACCOUNT		580,000	620,000	0	620,000	640,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: DEBT PRINCIPAL

TITLE OF ACCOUNT: PRINCIPAL - RESCUE SQUAD

ACCOUNT NUMBER: 20471-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Loan principal payments due to PNC bank from LMT for monies borrowed for and loaned to Rescue Squad.	12,941	0	0	0	0
TOTAL THIS PAGE		12,941	0	0	0	0
TOTAL THIS ACCOUNT		12,941	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: DEBT PRINCIPAL

TITLE OF ACCOUNT: PRINCIPAL - 2010/2015

ACCOUNT NUMBER: 20471-002

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	GENERAL OBLIGATION BONDS, SERIES OF 2010	315,000	310,000	0	155,000	295,000
TOTAL THIS PAGE		315,000	310,000	0	155,000	295,000
TOTAL THIS ACCOUNT		315,000	310,000	0	155,000	295,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: DEBT PRINCIPAL

TITLE OF ACCOUNT: PRINCIPAL - PEMA

ACCOUNT NUMBER: 20471-004

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Low Interest Loan - Rescue Squad	10,161	10,364	9,494	10,364	10,573
TOTAL THIS PAGE		10,161	10,364	9,494	10,364	10,573
TOTAL THIS ACCOUNT		10,161	10,364	9,494	10,364	10,573

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: DEBT PRINCIPAL

TITLE OF ACCOUNT: Principal - D.V.R.F.A. 2004

ACCOUNT NUMBER: 20471-005

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		112,000	117,000	117,000	117,000	121,000
	TOTAL THIS PAGE	112,000	117,000	117,000	117,000	121,000
	TOTAL THIS ACCOUNT	112,000	117,000	117,000	117,000	121,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: DEBT INTEREST

TITLE OF ACCOUNT: DEBT INTEREST - 2010A

ACCOUNT NUMBER: 20472-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	GENERAL OBLIGATION BONDS, SERIES OF 2010A	84,700	61,500	30,750	61,500	36,700
TOTAL THIS PAGE		84,700	61,500	30,750	61,500	36,700
TOTAL THIS ACCOUNT		84,700	61,500	30,750	61,500	36,700

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: DEBT INTEREST

TITLE OF ACCOUNT: INTEREST - RESCUE SQUAD

ACCOUNT NUMBER: 20472-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Loan interest payments due to PNC Bank from LMT for monies borrowed for and loaned to Rescue Squad.	272	0	0	0	0
TOTAL THIS PAGE		272	0	0	0	0
TOTAL THIS ACCOUNT		272	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: DEBT INTEREST

TITLE OF ACCOUNT: INTEREST - 2010/2015

ACCOUNT NUMBER: 20472-002

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	GENERAL OBLIGATION BONDS, SERIES OF 2010	112,000	104,000	0	84,300	144,625
TOTAL THIS PAGE		112,000	104,000	0	84,300	144,625
TOTAL THIS ACCOUNT		112,000	104,000	0	84,300	144,625

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: DEBT SERVICE

TITLE OF ACCOUNT: INTEREST - PEMA

ACCOUNT NUMBER: 20472-004

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Low interest loan Rescue Squad - Interest Portion paid in full 2018	981	800	719	800	600
TOTAL THIS PAGE		981	800	719	800	600
TOTAL THIS ACCOUNT		981	800	719	800	600

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: DEBT SERVICE

TITLE OF ACCOUNT: INTEREST - D.V.R.F.A. 2004

ACCOUNT NUMBER: 20472-005

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		20,139	20,893	17,540	21,000	23,500
	TOTAL THIS PAGE	20,139	20,893	17,540	21,000	23,500
	TOTAL THIS ACCOUNT	20,139	20,893	17,540	21,000	23,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: DEBT SERVICE

TITLE OF ACCOUNT: INTEREST - 2013A

ACCOUNT NUMBER: 20472-006

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		15,000	20,000	10,000	20,000	20,000
	TOTAL THIS PAGE	15,000	20,000	10,000	20,000	20,000
	TOTAL THIS ACCOUNT	15,000	20,000	10,000	20,000	20,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: FISCAL AGENT'S FEES

TITLE OF ACCOUNT: TRUSTEE FEES

ACCOUNT NUMBER: 20475-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	TRUSTEE FEES GOB 2003 GOB 2005 Fixed Fees <u>Miscellaneous:</u> Postage Charges Redemption Notices Other	1,000	1,000	1,000	1,000	1,000
	TOTAL THIS PAGE	1,000	1,000	1,000	1,000	1,000
	TOTAL THIS ACCOUNT	1,000	1,000	1,000	1,000	1,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
DEBT SERVICE FUND**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER TO GENERAL FUND

ACCOUNT NUMBER: 20492-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Overhead Allocation	38,760	38,760	35,530	38,760	38,760
TOTAL THIS PAGE		38,760	38,760	35,530	38,760	38,760
TOTAL THIS ACCOUNT		38,760	38,760	35,530	38,760	38,760

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
CAPITAL RESERVE FUND
REVENUES**

FUND NO. 30

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	453,497	(108,573)	(96,332)	(96,332)	(430,105)
	Deferred Revenue	0	0			
	Accounts Payable	0	0			
	Accounts Receivable	0	0			
	Cash Total	453,497	(108,573)	(96,332)	(96,332)	(430,105)
341	INTEREST EARNINGS					
	000-Interest Earnings	1,014	500	(397)	500	500
342	RENT					
	200-Rent - YMEU	0	25,000	0	0	0
354	STATE GRANTS					
	050-RACP Grant Award	615,679	1,100,000	0	100,000	1,000,000
	DEPARTMENT TOTALS	615,679	1,100,000	0	100,000	1,000,000
380	MISCELLANEOUS REVENUE					
	004-Township Line Road Reimburseme	24,902	150,000	102,145	182,000	0
	005-Loan Proceeds	0	1,850,000	0	0	1,000,000
	006-Water Company Road Reimburse.	0	0	0	102,000	0
	DEPARTMENT TOTALS	24,902	2,000,000	102,145	284,000	1,000,000
387	CONTRIBUTIONS					
	301-O/S and/or Recreation	0	0	0	0	0
	302-Toll Brothers/Matrix	0	450,000	450,000	450,000	450,000
	500-LMT Community Center	1,300	0	0	0	50,000
	DEPARTMENT TOTALS	1,300	450,000	450,000	450,000	500,000
391	SALE OF FIXED ASSETS					
	000 - Sale of General Fixed Assets	26,620	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	001-General Fund	0	0	0	0	450,000
	005-Park & Recreation	30,000	0	0	0	0
	019-Special Projects	0	0	0	0	0
	DEPARTMENT TOTALS	30,000	0	0	0	450,000
	TOTAL REVENUES	699,515	3,575,500	551,748	834,500	2,950,500
	TOTAL FUNDS AVAILABLE	1,153,012	3,466,927	455,417	738,168	2,520,395

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
CAPITAL RESERVE FUND
EXPENDITURES**

FUND NO. 30

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
460	PROJECTS					
	701-RACP Ballfields Construction, Pha	38,798	0	0	0	0
	702-RACP Professional Services	66,134	25,000	55,719	53,477	15,000
	704-Ballfields, Phase 2	1,005	20,000	127,497	140,000	0
	713 - Community Center - Const	12,304	2,000,000	0	0	2,000,000
	714-Community Center - Prof Services	211,005	75,000	45,173	70,000	85,000
	715-All Inclusive Playground - Const	291,861	0	55,159	65,000	0
	716-All Inclusive Playground - Eng	47,231	0	0	0	0
	DEPARTMENT TOTALS	668,337	2,120,000	283,548	328,477	2,100,000
480	MISC. EXPENDITURES					
	600-Capital Projects - Township Facilit	123,814	25,000	3,162	15,000	10,000
	601-Capital Construction - Roads	102,731	300,000	569,771	569,771	434,000
	700-Capital Purchases-Gen Fund	354,462	200,000	255,025	255,025	161,000
	800-Capital Purchases-Street Equipmen	0	850,000	0	0	0
	DEPARTMENT TOTALS	581,006	1,375,000	827,959	839,796	605,000
	TOTAL EXPENDITURES	1,249,344	3,495,000	1,111,507	1,168,273	2,705,000
	EXCESS REVENUES OVER EXPENDITURES	(549,829)	80,500	(559,759)	(333,773)	245,500
	ENDING CASH BALANCE	(96,332)	(28,073)	(656,090)	(430,105)	(184,605)

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNINGS

ACCOUNT NUMBER: 30341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		1,014	500	(397)	500	500
	TOTAL THIS PAGE	1,014	500	(397)	500	500
	TOTAL THIS ACCOUNT	1,014	500	(397)	500	500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: RENT

TITLE OF ACCOUNT: RENT - YMEU

ACCOUNT NUMBER: 30342-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	25,000	0	0	0
	TOTAL THIS PAGE	0	25,000	0	0	0
	TOTAL THIS ACCOUNT	0	25,000	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: STATE GRANT

TITLE OF ACCOUNT: RACP GRANT AWARD

ACCOUNT NUMBER: 30354-050

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	RACP Grant Award \$1,000,000 RACP Grant for Community Center	615,679	1,100,000	0	100,000	1,000,000
TOTAL THIS PAGE		615,679	1,100,000	0	100,000	1,000,000
TOTAL THIS ACCOUNT		615,679	1,100,000	0	100,000	1,000,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: MISCELLANEOUS REVENUE
TITLE OF ACCOUNT: TOWNSHIP LINE ROAD REIMBURSEMENT
ACCOUNT NUMBER: 30380-004

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Township Line Road Resurfacing Project Middletown Township to pay 50% of cost	24,902	150,000	102,145	182,000	0
TOTAL THIS PAGE		24,902	150,000	102,145	182,000	0
TOTAL THIS ACCOUNT		24,902	150,000	102,145	182,000	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: MISCELLANEOUS REVENUE

TITLE OF ACCOUNT: LOAN PROCEEDS

ACCOUNT NUMBER: 30380-005

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Loan Proceeds: Borrow \$1,000,000 for Community Center Project	0	1,850,000	0	0	1,000,000
TOTAL THIS PAGE		0	1,850,000	0	0	1,000,000
TOTAL THIS ACCOUNT		0	1,850,000	0	0	1,000,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: MISCELLANEOUS REVENUE
TITLE OF ACCOUNT: WATER COMPANY ROAD REIMBURSEMENT
ACCOUNT NUMBER: 30380-006

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Water Company Road Reimbursement	0	0	0	102,000	0
TOTAL THIS PAGE		0	0	0	102,000	0
TOTAL THIS ACCOUNT		0	0	0	102,000	0

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: CONTRIBUTIONS

TITLE OF ACCOUNT: O/S AND OR RECREATION

ACCOUNT NUMBER: 30387-301

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Open Space and/or Recreation	0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: CONTRIBUTIONS

TITLE OF ACCOUNT: TOLL BROTHERS/MATRIX

ACCOUNT NUMBER: 30387-302

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Toll Brothers/Matrix Settlement 2013 475,000 2015 450,000 2016 450,000 Last Payment in 2016	0	450,000	450,000	450,000	450,000
	TOTAL THIS PAGE	0	450,000	450,000	450,000	450,000
	TOTAL THIS ACCOUNT	0	450,000	450,000	450,000	450,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: CONTRIBUTIONS

TITLE OF ACCOUNT: LMT COMMUNITY CENTER

ACCOUNT NUMBER: 30387-500

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Senior Contribution	1,300	0	0	0	50,000
TOTAL THIS PAGE		1,300	0	0	0	50,000
TOTAL THIS ACCOUNT		1,300	0	0	0	50,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: SALE OF GENERAL FIXED ASSETS

TITLE OF ACCOUNT: SALE OF GENERAL FIXED ASSETS

ACCOUNT NUMBER: 30391-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Sale of General Fixed Assets	26,620	0	0	0	0
TOTAL THIS PAGE		26,620	0	0	0	0
TOTAL THIS ACCOUNT		26,620	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: TRANSFER FROM GENERAL FUND
ACCOUNT NUMBER: 30392-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Transfer from General Fund	0	0	0	0	450,000
TOTAL THIS PAGE		0	0	0	0	450,000
TOTAL THIS ACCOUNT		0	0	0	0	450,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: INTERFUND OPERATING TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM PARK & REC

ACCOUNT NUMBER: 30392-005

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Transfer from Park & Recreation	30,000	0	0	0	0
TOTAL THIS PAGE		30,000	0	0	0	0
TOTAL THIS ACCOUNT		30,000	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: INTERFUND OPERATING TRANSFERS
TITLE OF ACCOUNT: TRANSFER FROM SPECIAL PROJECTS
ACCOUNT NUMBER: 30392-019

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Transfer from Special Projects	0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: PROJECTS

TITLE OF ACCOUNT: RACP BALLFIELDS CONSTRUCTION, PHASE I

ACCOUNT NUMBER: 30460-701

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	RACP Ballfields Construction, Phase I	38,798	0	0	0	0
TOTAL THIS PAGE		38,798	0	0	0	0
TOTAL THIS ACCOUNT		38,798	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: PROJECTS

TITLE OF ACCOUNT: RACP PROFESSIONAL SERVICES

ACCOUNT NUMBER: 30460-702

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	RACP Professional Services - Engineering/Grant Management	66,134	25,000	55,719	53,477	15,000
TOTAL THIS PAGE		66,134	25,000	55,719	53,477	15,000
TOTAL THIS ACCOUNT		66,134	25,000	55,719	53,477	15,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: PROJECTS

TITLE OF ACCOUNT: BALLFIELDS PHASE 2

ACCOUNT NUMBER: 30460-704

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Ballfields Phase 2	1,005	20,000	127,497	140,000	0
TOTAL THIS PAGE		1,005	20,000	127,497	140,000	0
TOTAL THIS ACCOUNT		1,005	20,000	127,497	140,000	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: PROJECTS

TITLE OF ACCOUNT: COMMUNITY CENTER - Construction

ACCOUNT NUMBER: 30460-713

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Community Center - Construction	12,304	2,000,000	0	0	2,000,000
TOTAL THIS PAGE		12,304	2,000,000	0	0	2,000,000
TOTAL THIS ACCOUNT		12,304	2,000,000	0	0	2,000,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: PROJECTS

TITLE OF ACCOUNT: COMMUNITY CENTER - Professional Services

ACCOUNT NUMBER: 30460-714

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Community Center - Professional Services Clarke, Caton & Hintz - Redesign, Rebid & Project Management	211,005	75,000	45,173	70,000	85,000
TOTAL THIS PAGE		211,005	75,000	45,173	70,000	85,000
TOTAL THIS ACCOUNT		211,005	75,000	45,173	70,000	85,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: PROJECTS

TITLE OF ACCOUNT: ALL INCLUSIVE PLAYGROUND - CONSTRUCTION

ACCOUNT NUMBER: 30460-715

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	All Inclusive Playground	291,861	0	55,159	65,000	0
TOTAL THIS PAGE		291,861	0	55,159	65,000	0
TOTAL THIS ACCOUNT		291,861	0	55,159	65,000	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: PROJECTS

TITLE OF ACCOUNT: ALL INCLUSIVE PLAYGROUND - ENGINEERING

ACCOUNT NUMBER: 30460-716

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	All Inclusive Playground	47,231	0	0	0	0
TOTAL THIS PAGE		47,231	0	0	0	0
TOTAL THIS ACCOUNT		47,231	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: MISC. EXPENDITURES

TITLE OF ACCOUNT: CAPITAL PROJECTS - TOWNSHIP FACILITIES

ACCOUNT NUMBER: 30480-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Township Facilities	123,814	25,000	3,162	15,000	10,000
TOTAL THIS PAGE		123,814	25,000	3,162	15,000	10,000
TOTAL THIS ACCOUNT		123,814	25,000	3,162	15,000	10,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: MISC. EXPENDITURES

TITLE OF ACCOUNT: CAPITAL CONSTRUCTION - ROADS

ACCOUNT NUMBER: 30480-601

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ROADS - Resurface Township Line Road with Middletown	102,731	300,000	569,771	569,771	434,000
2	2016 - \$434,000 for Road Resurfacing					
TOTAL THIS PAGE		102,731	300,000	569,771	569,771	434,000
TOTAL THIS ACCOUNT		102,731	300,000	569,771	569,771	434,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: MISC. EXPENDITURES
TITLE OF ACCOUNT: CAPITAL PURCHASES
ACCOUNT NUMBER: 30480-700

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
	Police	354,462		255,025	255,025	
1	Replace police cars 2003 - 2 Total 2004 - 4 Total - 3-Replacements, 1 - Detective 2005 - 5 Total 2006 - 3 Total 2007 - 3 Total 2008 - 3 Total 2009 - 3 Total 2013 - 3 Total 2014 - 5 Total - 3 First Line Patro; Vehicles, 2 Unmarked Vehicles 2015 - 3 Total - 2 First Line Patrol Vehicles, 1 Unmarked Vehicle		95,000			95,000
2	Records Storage		0			
3	Veterans Monument Contribution		0			
4	Electronic Lock Card Pass System		10,000			
5	Project Year 2014 Due for Radio System Upgrade and a Similar Program Will Be Starting in 2015 to Fund It. Estimated Cost - 2015 \$50,711.45		50,711			51,000
	Total Police		155,711			146,000
	Public Works					
1	Computer Equipment Upgrades		44,289			15,000
	Total Other		44,289	0		15,000
	TOTAL THIS PAGE	354,462	200,000	255,025	255,025	161,000
	TOTAL THIS ACCOUNT	354,462	200,000	255,025	255,025	161,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
CAPITAL RESERVE FUND**

DEPARTMENT: MISC. EXPENDITURES

TITLE OF ACCOUNT: CAPITAL PURCHASES - STREET EQUIPMENT

ACCOUNT NUMBER: 30480-800

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	4 Trucks, Street Sweeper	0	850,000	0	0	0
TOTAL THIS PAGE		0	850,000	0	0	0
TOTAL THIS ACCOUNT		0	850,000	0	0	0

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
LIQUID FUELS FUND
REVENUES**

FUND NO. 35

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1/ FUND BALANCE	554,563	31,145	81,086	81,086	(55,731)
	<u>REVENUES:</u>					
341	INTEREST EARNINGS	2,559	2,622	1,297	2,600	2,600
355	STATE SHARED REVENUES					
	050-Liquid Fuels Entitlement	759,383	876,000	836,452	836,452	950,000
	051-Act 32 Entitlement	16,560	5,900	16,560	16,560	16,560
	DEPARTMENT TOTALS	775,943	881,900	853,012	853,012	966,560
392	INTERFUND TRANSFERS					
	001 - Transfer From General Fund	848	0	0	0	0
	TOTAL REVENUES	779,351	884,522	854,309	855,612	969,160
	TOTAL FUNDS AVAILABLE	1,333,914	915,667	935,395	936,698	913,429

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
LIQUID FUELS FUND
EXPENDITURES**

FUND NO. 35

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
438	HIGHWAY MAINTENANCE					
	100- Personal Services	148,304	150,000	152,748	152,748	150,000
	161- FICA Employer's Share	11,345	11,475	11,685	11,685	11,475
	200 - Parts & Supplies	14,746	13,000	13,174	13,174	13,000
	260 - Minor Equipment	0	2,488	3,671	3,671	3,000
	305 - Outside Labor	94,963	70,000	82,717	82,717	40,000
	313 - Engineering Fees	93,841	65,000	13,942	65,000	55,000
	DEPARTMENT TOTALS	363,200	311,963	277,936	328,995	272,475
439	HIGHWAY/ROAD/STREET CONSTRUCTION					
	245 - Materials	165,930	75,000	133,273	133,273	75,000
	374 - Repairs and Maintenance	723,503	528,500	519,672	530,000	565,815
	700 - Capital Purchases	0	0	0	0	0
	DEPARTMENT TOTALS	889,433	603,500	652,945	663,273	640,815
480	MISCELLANEOUS EXPENDITURES					
	210 - Office/Administration	194	204	161	161	200
	TOTAL EXPENDITURES	1,252,827	915,667	931,042	992,429	913,490
	EXCESS REVENUES OVER EXPENDITURES	(473,477)	(31,145)	(76,733)	(136,817)	55,670
	ENDING FUND BALANCE	81,086	0	4,353	(55,731)	(61)

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: INTEREST EARNINGS
TITLE OF ACCOUNT: INTEREST EARNINGS
ACCOUNT NUMBER: 35341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		2,559	2,622	1,297	2,600	2,600
	TOTAL THIS PAGE	2,559	2,622	1,297	2,600	2,600
	TOTAL THIS ACCOUNT	2,559	2,622	1,297	2,600	2,600

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: INTERGOVERNMENTAL REVENUES
TITLE OF ACCOUNT: LIQUID FUELS ENTITLEMENT
ACCOUNT NUMBER: 35355-050

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	LIQUID FUELS ENTITLEMENT - Based upon Commonwealth of Pennsylvania Department of Transportation' estimated allocation of Act 655 funds; 20% of which may be used for appropriate equipment. 2007 672,835 2008 741,251 2009 718,470 2010 691,806 2011 709,376 2012 716,802 2013 704,714 2014 759,383	759,383	876,000	836,452	836,452	950,000
	TOTAL THIS PAGE	759,383	876,000	836,452	836,452	950,000
	TOTAL THIS ACCOUNT	759,383	876,000	836,452	836,452	950,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: INTERGOVERNMENTAL REVENUES
TITLE OF ACCOUNT: ACT 32 ENTITLEMENT
ACCOUNT NUMBER: 35355-051

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	ACT 32 ENTITLEMENT Based upon Commonwealth of Pennsylvania Department of Transportation' estimated allocation of Act 32 funds; 20% of which may be used to purchase equipment. 2010 - 17,240 2011 - 17,240 2012 - 17,240 2013 - 17,240 2014 - 16,560	16,560	5,900	16,560	16,560	16,560
TOTAL THIS PAGE		16,560	5,900	16,560	16,560	16,560
TOTAL THIS ACCOUNT		16,560	5,900	16,560	16,560	16,560

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: INTERFUND TRANSFER

TITLE OF ACCOUNT: TRANSFER FROM GENERAL FUND

ACCOUNT NUMBER: 35392-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Transfer from General Fund	848	0	0	0	0
TOTAL THIS PAGE		848	0	0	0	0
TOTAL THIS ACCOUNT		848	0	0	0	0

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: HIGHWAYS, ROADS, STREETS
TITLE OF ACCOUNT: PERSONAL SERVICES
ACCOUNT NUMBER: 35438-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Personal services - Road Department (Payroll normally charged to 01430-100)	148,304	150,000	152,748	152,748	150,000
TOTAL THIS PAGE		148,304	150,000	152,748	152,748	150,000
TOTAL THIS ACCOUNT		148,304	150,000	152,748	152,748	150,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: HIGHWAYS, ROADS, STREETS
TITLE OF ACCOUNT: FICA EMPLOYER'S SHARE
ACCOUNT NUMBER: 35438-161

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Employer's Share - FICA @ 7.65% of \$150,000	11,345	11,475	11,685	11,685	11,475
TOTAL THIS PAGE		11,345	11,475	11,685	11,685	11,475
TOTAL THIS ACCOUNT		11,345	11,475	11,685	11,685	11,475

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: HIGHWAYS, ROADS, STREETS
TITLE OF ACCOUNT: PARTS & SUPPLIES
ACCOUNT NUMBER: 35438-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PARTS AND SUPPLIES repair & replacement parts for snow equipment	14,746	13,000	13,174	13,174	13,000
TOTAL THIS PAGE		14,746	13,000	13,174	13,174	13,000
TOTAL THIS ACCOUNT		14,746	13,000	13,174	13,174	13,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: HIGHWAYS, ROADS, STREETS
 TITLE OF ACCOUNT: MINOR EQUIPMENT
 ACCOUNT NUMBER: 35438-260

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MINOR EQUIPMENT	0	2,488	3,671	3,671	3,000
TOTAL THIS PAGE		0	2,488	3,671	3,671	3,000
TOTAL THIS ACCOUNT		0	2,488	3,671	3,671	3,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: HIGHWAYS, ROADS, STREETS
TITLE OF ACCOUNT: OUTSIDE LABOR
ACCOUNT NUMBER: 35438-305

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	OUTSIDE LABOR - SNOW REMOVAL 2007 - 38,045 2008 - 13,582 2009 - 87,858 2010 - 170,516 2011 - 2,960 2012 - 12,665 2013 - 36,478 2014 - 94,963	94,963	70,000	82,717	82,717	40,000
	TOTAL THIS PAGE	94,963	70,000	82,717	82,717	40,000
	TOTAL THIS ACCOUNT	94,963	70,000	82,717	82,717	40,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: HIGHWAYS, ROADS, STREETS
 TITLE OF ACCOUNT: ENGINEERING FEES
 ACCOUNT NUMBER: 35438-313

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Highway Engineering	93,841	65,000	13,942	65,000	55,000
TOTAL THIS PAGE		93,841	65,000	13,942	65,000	55,000
TOTAL THIS ACCOUNT		93,841	65,000	13,942	65,000	55,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: HIGHWAYS, ROADS, AND STREETS
TITLE OF ACCOUNT: MATERIALS
ACCOUNT NUMBER: 35439-245

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Salt	165,930	75,000	133,273	133,273	75,000
	SALT ORDER SUMMERY					
	YEAR PRICE QUANTITY TOTAL FOR YEAR					
	2005 \$47.83 1,286.36 Tons 2,504.33					
	\$45.77 1,217.97 Tons					
	2006 \$45.77 381.91 Tons 381.91					
	2007 \$44.03 932.36 Tons 1,432.36					
	\$47.43 500.00 Tons					
	2008 \$47.43 2,000.00 Tons 2,000.00					
	2009 \$65.55 1,100.39 Tons 1,600.39					
	\$57.85 500.00 Tons					
	2010 \$57.85 1,187.00 Tons 1687.00					
	\$50.83 500.00 Tons (estimate for Dec)					
	2011 \$50.83 2,865.00 Tons 2,865.00					
	2012 \$52.77 500.00 Tons 900.00					
	400.00 Tons (estimate for Dec)					
	2013 \$51.20 769.72 Tons					
	2014 \$52.77 500.00 Tons					
	2015 \$58.00 2,000.00 Tons					
	TOTAL THIS PAGE	165,930	75,000	133,273	133,273	75,000
	TOTAL THIS ACCOUNT	165,930	75,000	133,273	133,273	75,000

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: HIGHWAYS, ROADS, AND STREETS
TITLE OF ACCOUNT: REPAIRS AND MAINTENANCE
ACCOUNT NUMBER: 35439-374

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	LINE PAINTING TOWNSHIP RESURFACING HANDICAPPED ACCESS RAMPS	723,503	528,500	519,672	530,000	565,815
	TOTAL THIS PAGE	723,503	528,500	519,672	530,000	565,815
	TOTAL THIS ACCOUNT	723,503	528,500	519,672	530,000	565,815

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: HIGHWAYS, ROADS, AND STREETS

TITLE OF ACCOUNT: CAPITAL PURCHASES

ACCOUNT NUMBER: 35439-700

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
LIQUID FUELS FUND**

DEPARTMENT: MISCELLANEOUS EXPENDITURES
TITLE OF ACCOUNT: OFFICE/ADMINISTRATION
ACCOUNT NUMBER: 35480-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Bank Charges - Approx \$16 per month	194	204	161	161	200
TOTAL THIS PAGE		194	204	161	161	200
TOTAL THIS ACCOUNT		194	204	161	161	200

Prepared by: Kevin Kall

**LOWER MAKEFIELD TOWNSHIP
2016 ANNUAL OPERATING BUDGET
MEMORIAL FUND
REVENUES**

FUND NO. 40

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	<u>1/1 FUND BALANCE</u>	27,144	(26,165)	(9,264)	(9,264)	(8,507)
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000-Interest Earnings	56	100	21	21	0
387	CONTRIBUTIONS--PRIVATE SOURCES 000-Contributions--private sources	662	0	41,690	41,690	1,200
	TOTAL REVENUES	718	100	41,711	41,711	1,200
	TOTAL FUNDS AVAILABLE	27,862	(26,065)	32,447	32,447	(7,307)

**LOWER MAKEFIELD TOWNSHIP
2016 ANNUAL OPERATING BUDGET
MEMORIAL FUND
EXPENDITURES**

FUND NO. 40

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
459	MEMORIAL CONSTRUCTION FUND					
	100-Personnel	0	9,000	0	0	0
	210-Office/Administration	163	190	0	0	0
	300-Contracted Services	13,773	24,850	17,786	18,500	19,000
	340- Advertising and Printing	1,454	1,500	3,303	3,303	1,500
	366-Utilities - Water	7,977	7,000	6,683	6,683	7,000
	374-Repairs and Maintenance	7,922	3,225	2,187	3,000	3,225
	480-Miscellaneous Expense	0	2,000	86	500	2,000
	481- 9-11 Events	940	4,000	2,676	4,000	4,000
	767- Utilities - PECO	4,897	4,000	4,968	4,968	4,000
	DEPARTMENT TOTAL	37,126	55,765	37,689	40,954	40,725
	TOTAL EXPENDITURES	37,126	55,765	37,689	40,954	40,725
	EXCESS REVENUES OVER EXPENDITURES	(36,408)	(55,665)	4,022	757	(39,525)
	ENDING FUND BALANCE	(9,264)	(81,830)	(5,242)	(8,507)	(48,032)

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
MEMORIAL CONSTRUCTION FUND**

DEPARTMENT: INTEREST EARNINGS
TITLE OF ACCOUNT: INTEREST EARNINGS
ACCOUNT NUMBER: 40341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2007 Interest Rate 4 - 5 % 2008 Interest Rate 3 - 4% 2009 Interest Rate Less than 1% Moved to Foundation in 2012 permanently	56	100	21	21	0
TOTAL THIS PAGE		56	100	21	21	0
TOTAL THIS ACCOUNT		56	100	21	21	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
MEMORIAL CONSTRUCTION FUND**

DEPARTMENT: MEMORIAL CONSTRUCTION FUND
TITLE OF ACCOUNT: PERSONNEL SERVICES
ACCOUNT NUMBER: 40459-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PARK CREW DAILY FILTER CLEAN LIGHT MAINTENANCE 9-11 EVENT	0	9,000	0	0	0
TOTAL THIS PAGE		0	9,000	0	0	0
TOTAL THIS ACCOUNT		0	9,000	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
MEMORIAL CONSTRUCTION FUND**

DEPARTMENT: MEMORIAL CONSTRUCTION FUND
TITLE OF ACCOUNT: OFFICE/ADMINISTRATION
ACCOUNT NUMBER: 40459-210

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	POSTAGE/PHONE LINE FOR GOLF TOURNAMENT/OTHER Credit Card Fee SETTLEMENT FEES; BANK FEES	163	190	0	0	0
TOTAL THIS PAGE		163	190	0	0	0
TOTAL THIS ACCOUNT		163	190	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
MEMORIAL CONSTRUCTION FUND**

DEPARTMENT: MEMORIAL CONSTRUCTION FUND

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 40459-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	GARDEN OF REFLECTION CARE/LANDSCAPE; BASE PLUMBER* PROFESSIONAL PRUNING, FEEDING OF TREES AT GOR* PORT A POT* ELECTRICIAN* GOR REMEMBERANCE EVENT Mulch Bed Define Mow Shrub Bed Prune Flowers *Through 501c	13,773	24,850	17,786	18,500	19,000
	TOTAL THIS PAGE	13,773	24,850	17,786	18,500	19,000
	TOTAL THIS ACCOUNT	13,773	24,850	17,786	18,500	19,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
MEMORIAL CONSTRUCTION FUND**

DEPARTMENT: MEMORIAL CONSTRUCTION FUND
TITLE OF ACCOUNT: ADVERTISEMENT & PRINTINGS
ACCOUNT NUMBER: 40459-340

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PRINTING AND ADVERTISEMENT GOLF TOURNAMENT 5K RACE BROCHURES YARDLEY INN EVENTS SIGNAGE REMEMBRANCE CEREMONY BUCKS TOURISM/SIGNS PA TOURISM More advertising is web based, costs have dropped slightly here.	1,454	1,500	3,303	3,303	1,500
	TOTAL THIS PAGE	1,454	1,500	3,303	3,303	1,500
	TOTAL THIS ACCOUNT	1,454	1,500	3,303	3,303	1,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
MEMORIAL CONSTRUCTION FUND**

DEPARTMENT: MEMORIAL CONSTRUCTION FUND
TITLE OF ACCOUNT: UTILITIES-WATER
ACCOUNT NUMBER: 40459-366

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	WATER 4 year rolling average is approx. \$13,000	7,977	7,000	6,683	6,683	7,000
TOTAL THIS PAGE		7,977	7,000	6,683	6,683	7,000
TOTAL THIS ACCOUNT		7,977	7,000	6,683	6,683	7,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
MEMORIAL CONSTRUCTION FUND**

DEPARTMENT: MEMORIAL CONSTRUCTION FUND
TITLE OF ACCOUNT: REPAIRS AND MAINTENANCE
ACCOUNT NUMBER: 40459-374

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Repairs to the Fountain & lights Electrical - Lights Concrete Walkways Pumps, Motor Glass, Rails, Plates Fountain Chemicals, C Basket Flag 8x12 US Plumbing	7,922	3,225	2,187	3,000	3,225
TOTAL THIS PAGE		7,922	3,225	2,187	3,000	3,225
TOTAL THIS ACCOUNT		7,922	3,225	2,187	3,000	3,225

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
MEMORIAL CONSTRUCTION FUND**

DEPARTMENT: MEMORIAL CONSTRUCTION FUND
TITLE OF ACCOUNT: MISCELLANEOUS EXPENSE
ACCOUNT NUMBER: 40459-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	REGISTRATION - BCO REGISTRATION - BUCKS COUNTY VISITORS BUREAU OTHER MARKETING EXPENSES	0	2,000	86	500	2,000
TOTAL THIS PAGE		0	2,000	86	500	2,000
TOTAL THIS ACCOUNT		0	2,000	86	500	2,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
MEMORIAL CONSTRUCTION FUND**

DEPARTMENT: MEMORIAL CONSTRUCTION FUND

TITLE OF ACCOUNT: 9-11 EVENTS

ACCOUNT NUMBER: 40459-481

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Golf Outing Appears to be handled externally by GOR Committee. Remembrance Ceremony, Light Towers, Candles, Audio, Flowers Profundraisers Tiles Printing Equipment Rentals	940	4,000	2,676	4,000	4,000
TOTAL THIS PAGE		940	4,000	2,676	4,000	4,000
TOTAL THIS ACCOUNT		940	4,000	2,676	4,000	4,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
MEMORIAL CONSTRUCTION FUND**

DEPARTMENT: MEMORIAL CONSTRUCTION FUND

TITLE OF ACCOUNT: UTILITIES

ACCOUNT NUMBER: 40459-767

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	PECO & Electricity	4,897	4,000	4,968	4,968	4,000
TOTAL THIS PAGE		4,897	4,000	4,968	4,968	4,000
TOTAL THIS ACCOUNT		4,897	4,000	4,968	4,968	4,000

Prepared by: Terry Fedorchak

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
PATTERSON FARM
REVENUES**

FUND NO. 45

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE	0	0	20,208	20,208	30,808
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000-Interest Earnings	61	37	55	55	40
342	RENTS AND ROYALTIES 205-Rent Income	45,452	45,160	44,510	45,500	45,500
354	GRANTS 040-County Agricultural Grant	0	0	0	0	0
	041-County Open Space Grant	0	500,000	0	0	0
	DEPARTMENT TOTAL	0	500,000	0	0	0
380	MISCELLANEOUS REVENUE 000-Miscellaneous Revenues	4,405	0	0	0	0
	TOTAL REVENUES	49,918	545,197	44,565	45,555	45,540
	TOTAL FUNDS AVAILABLE	49,918	545,197	64,773	65,763	76,348

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
PATTERSON FARM
EXPENDITURES**

FUND NO. 45

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
400	PATTERSON FARM					
	100-Personal Services	0	7,500	0	0	7,500
	300-Contracted Services	9,185	3,500	8,619	8,619	3,500
	314-Conservation/Easement Fees	0	0	0	0	0
	DEPARTMENT TOTAL	9,185	11,000	8,619	8,619	11,000
401	REAL ESTATE TAX					
	430-Real Estate Tax	17,921	18,000	18,336	18,336	18,000
409	REPAIRS AND MAINTENANCE					
	374-Building Minor Repairs	2,603	0	2,544	3,000	3,000
	600-Building Renovations	0	100,000	4,500	5,000	0
	DEPARTMENT TOTAL	2,603	100,000	7,044	8,000	3,000
492	INTERFUND OPERATING TRANSFER					
	020-Debt Service	0	200,000	0	0	0
	TOTAL EXPENDITURES	29,710	329,000	34,000	34,955	32,000
	EXCESS REVENUES OVER EXPENDITURES	20,208	216,197	10,566	10,600	13,540
	ENDING FUND BALANCE	20,208	216,197	30,774	30,808	44,348

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNINGS

ACCOUNT NUMBER: 45341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		61	37	55	55	40
	TOTAL THIS PAGE	61	37	55	55	40
	TOTAL THIS ACCOUNT	61	37	55	55	40

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: RENTS AND ROYALTIES

TITLE OF ACCOUNT PATTERSON FARM RENT

ACCOUNT NUMBER: 45342-205

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		45,452	45,160	44,510	45,500	45,500
	TOTAL THIS PAGE	45,452	45,160	44,510	45,500	45,500
	TOTAL THIS ACCOUNT	45,452	45,160	44,510	45,500	45,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: GRANTS

TITLE OF ACCOUNT COUNTY AGRICULTURAL GRANT

ACCOUNT NUMBER: 45354-040

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: GRANTS

TITLE OF ACCOUNT COUNTY OPEN SPACE GRANT

ACCOUNT NUMBER: 45354-041

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	500,000	0	0	0
	TOTAL THIS PAGE	0	500,000	0	0	0
	TOTAL THIS ACCOUNT	0	500,000	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: MISCELLANEOUS REVENUES
TITLE OF ACCOUNT: MISCELLANEOUS REVENUES
ACCOUNT NUMBER: 45380-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		4,405	0	0	0	0
	TOTAL THIS PAGE	4,405	0	0	0	0
	TOTAL THIS ACCOUNT	4,405	0	0	0	0

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: PATTERSON FARM

TITLE OF ACCOUNT: PERSONAL SERVICES

ACCOUNT NUMBER: 45400-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	7,500	0	0	7,500
	TOTAL THIS PAGE	0	7,500	0	0	7,500
	TOTAL THIS ACCOUNT	0	7,500	0	0	7,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: PATTERSON FARM

TITLE OF ACCOUNT: CONTRACTED SERVICES

ACCOUNT NUMBER: 45400-300

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		9,185	3,500	8,619	8,619	3,500
	TOTAL THIS PAGE	9,185	3,500	8,619	8,619	3,500
	TOTAL THIS ACCOUNT	9,185	3,500	8,619	8,619	3,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: PATTERSON FARM

TITLE OF ACCOUNT: CONSERVATION/EASEMENT FEES

ACCOUNT NUMBER: 45400-314

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Heritage Conservancy & Engineering Fees for Development of Easement	0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: REAL ESTATES TAX
TITLE OF ACCOUNT: REAL ESTATE TAX
ACCOUNT NUMBER: 40401-430

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		17,921	18,000	18,336	18,336	18,000
	TOTAL THIS PAGE	17,921	18,000	18,336	18,336	18,000
	TOTAL THIS ACCOUNT	17,921	18,000	18,336	18,336	18,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: REPAIRS AND MAINTENANCE
TITLE OF ACCOUNT: BUILDING MINOR REPAIRS
ACCOUNT NUMBER: 45409-374

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		2,603	0	2,544	3,000	3,000
	TOTAL THIS PAGE	2,603	0	2,544	3,000	3,000
	TOTAL THIS ACCOUNT	2,603	0	2,544	3,000	3,000

Prepared by: Terry Fedorchak _____

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: REPAIRS AND MAINTENANCE
TITLE OF ACCOUNT: BUILDING RENOVATIONS
ACCOUNT NUMBER: 45409-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	MAIN BARN - New Siding, Structural Upgrade WORK SHOP - 2 New Garage Doors CORN CRIB - Pressure Wash, Sand, Paint COTTAGE - Repair Rot, Walls, Foundation SMALL GARAGE - Repair Foundation, Paint GARDEN SHED - Replace Window Sashes, Foundation, Paint LARGE GARAGE - New Siding, 1 New Garage Door EQUIPMENT SHED - New Siding MAIN HOUSE - Boiler, Chimney Repairs	0	100,000	4,500	5,000	0
TOTAL THIS PAGE		0	100,000	4,500	5,000	0
TOTAL THIS ACCOUNT		0	100,000	4,500	5,000	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
PATTERSON FARM**

DEPARTMENT: INTERFUND OPERATING TRANSFER
 TITLE OF ACCOUNT: DEBT SERVICE
 ACCOUNT NUMBER: 45492-020

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2010A Bond Issue	0	200,000	0	0	0
TOTAL THIS PAGE		0	200,000	0	0	0
TOTAL THIS ACCOUNT		0	200,000	0	0	0

Prepared by: Terry Fedorchak _____

**TOWNSHIP OF LOWER MAKEFIELD
2016 ANNUAL OPERATING BUDGET
AMBULANCE/RESCUE SQUAD FUND
REVENUES**

FUND NO. 50

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
279	1/1 FUND BALANCE (2012 Loan \$125,000)	138,917	138,269	137,030	137,030	135,249
	<u>REVENUES:</u>					
301	<u>REAL ESTATE TAXES</u>	.25 Mills				.25 Mills
	100-Current	126,044	126,000	125,783	126,000	126,000
	200-Delinquent	1,394	2,500	1,531	1,531	1,500
	600-Interim-Current	300	500	207	300	300
	601-Interim-Delinquent	60	50	65	65	50
	DEPARTMENT TOTALS	127,798	129,050	127,586	127,896	127,850
341	INTEREST EARNINGS					
	000-Interest Earnings	138	125	146	146	125
392	INTERFUND TRANSFERS					
	001-General Fund	0	0	0	0	0
	TOTAL REVENUES	127,936	129,175	127,733	128,042	127,975
	TOTAL FUNDS AVAILABLE	266,853	267,444	264,762	265,072	263,224

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
AMBULANCE/RESCUE SQUAD FUND
EXPENDITURES**

FUND NO. 50

DEPT.	ACCOUNT	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
412	AMBULANCE/RESCUE					
	480-Miscellaneous Expenses	0	0	0	0	0
	500-Contributions	125,500	125,500	125,500	125,500	125,500
	DEPARTMENT TOTAL	125,500	125,500	125,500	125,500	125,500
492	TRANSFERS					
	001-Transfer to General Fund	4,323	4,323	3,963	4,323	4,323
	TOTAL EXPENDITURES	129,823	129,823	129,463	129,823	129,823
	EXCESS REVENUES OVER EXPENDITURES	(1,887)	(648)	(1,730)	(1,781)	(1,848)
	ENDING FUND BALANCE	137,030	137,621	135,299	135,249	133,401

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
AMBULANCE/RESCUE SQUAD**

DEPARTMENT: REAL ESTATE FUNDS

TITLE OF ACCOUNT: REAL ESTATE - CURRENT

ACCOUNT NUMBER: 50301-100

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Value per mill 514,015 97% Collected 498,594 mills .25 mills	126,044	126,000	125,783	126,000	126,000
TOTAL THIS PAGE		126,044	126,000	125,783	126,000	126,000
TOTAL THIS ACCOUNT		126,044	126,000	125,783	126,000	126,000

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
AMBULANCE/RESCUE SQUAD**

DEPARTMENT: REAL ESTATE FUNDS

TITLE OF ACCOUNT: REAL ESTATE DELINQUENT

ACCOUNT NUMBER: 50301-200

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Dependent on year end receivables not fully known until 12/31 each year	1,394	2,500	1,531	1,531	1,500
TOTAL THIS PAGE		1,394	2,500	1,531	1,531	1,500
TOTAL THIS ACCOUNT		1,394	2,500	1,531	1,531	1,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
AMBULANCE/RESCUE SQUAD**

DEPARTMENT: REAL ESTATE FUNDS

TITLE OF ACCOUNT: INTERIM - CURRENT

ACCOUNT NUMBER: 50301-600

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		300	500	207	300	300
	TOTAL THIS PAGE	300	500	207	300	300
	TOTAL THIS ACCOUNT	300	500	207	300	300

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
AMBULANCE/RESCUE SQUAD**

DEPARTMENT: REAL ESTATE FUNDS

TITLE OF ACCOUNT: INTERIM - DELINQUENT

ACCOUNT NUMBER: 50301-601

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		60	50	65	65	50
	TOTAL THIS PAGE	60	50	65	65	50
	TOTAL THIS ACCOUNT	60	50	65	65	50

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
AMBULANCE/RESCUE SQUAD**

DEPARTMENT: INTEREST EARNINGS

TITLE OF ACCOUNT: INTEREST EARNING

ACCOUNT NUMBER: 50341-000

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2007 Interest Rate 4 - 5% 2008 Interest Rate 3 - 4% 2009 Interest Rate Less Than 1% 2010 Interest Rate .25% or lower 2011 Interest Rate .25% or lower 2012 Interest Rate .25% or lower	138	125	146	146	125
TOTAL THIS PAGE		138	125	146	146	125
TOTAL THIS ACCOUNT		138	125	146	146	125

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
AMBULANCE/RESCUE SQUAD**

DEPARTMENT: INTERFUND TRANSFERS

TITLE OF ACCOUNT: TRANSFER FROM GENERAL FUND

ACCOUNT NUMBER: 50392-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR REVENUE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1		0	0	0	0	0
	TOTAL THIS PAGE	0	0	0	0	0
	TOTAL THIS ACCOUNT	0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
AMBULANCE/RESCUE SQUAD**

DEPARTMENT: AMBULANCE RESCUE SQUAD
TITLE OF ACCOUNT: MISCELLANEOUS EXPENSES
ACCOUNT NUMBER: 50412-480

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2011 - Contingency for Emergency Rapair Work to Township Owned Building	0	0	0	0	0
TOTAL THIS PAGE		0	0	0	0	0
TOTAL THIS ACCOUNT		0	0	0	0	0

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
AMBULANCE/RESCUE SQUAD**

DEPARTMENT: AMBULANCE RESCUE SQUAD
TITLE OF ACCOUNT: CONT. - YARDLEY MAKEFIELD
ACCOUNT NUMBER: 50412-500

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	Contribution	125,500	125,500	125,500	125,500	125,500
TOTAL THIS PAGE		125,500	125,500	125,500	125,500	125,500
TOTAL THIS ACCOUNT		125,500	125,500	125,500	125,500	125,500

Prepared by: Terry Fedorchak

**LOWER MAKEFIELD TOWNSHIP
RECOMMENDED BUDGET FOR 2016
AMBULANCE/RESCUE SQUAD**

DEPARTMENT: AMBULANCE RESCUE SQUAD

TITLE OF ACCOUNT: TRANSFER TO GENERAL FUND

ACCOUNT NUMBER: 50492-001

ITEM NO.	DESCRIPTION AND JUSTIFICATION FOR EXPENDITURE	2014 ACTUAL	2015 BUDGET	11/16/2015 ACTUAL	2015 PROJECTED	2016 BUDGET
1	2012 1st Year of this Interfund Transfer	4,323	4,323	3,963	4,323	4,323
TOTAL THIS PAGE		4,323	4,323	3,963	4,323	4,323
TOTAL THIS ACCOUNT		4,323	4,323	3,963	4,323	4,323

Prepared by: Terry Fedorchak