



Township of Lower Makefield

2023 FINAL BUDGET

ADOPTED: DECEMBER 7, 2022



Township of Lower Makefield

November 4, 2022

TO: BOARD OF SUPERVISORS
FROM: KURT FERGUSON
RE: BUDGET PRESENTATION

In preparation for your November 10th budget meeting, please see the tentative budget for discussion at the budget meeting.

The 2023 tentative budget keeps overall millage at 20.51 mills and has a projected 2023 year end fund balance of approximately \$3,000,000.

There are 2 hires being presented for your consideration:

- An additional laborer in the Public Works department budgeted to start on May 1st.
- Converting a part time position in Finance to full time with a budgeted start date of March 1st.

The golf course will continue to reimburse the general fund for assistance provided over the last 5 years. The totaling remaining is \$1,365,000. The 2023 contemplates reimbursement in the amount of \$455,000. This contemplates an equal annual payment in both 2024 and 2025 to satisfy the outstanding amount.

The golf course is projected to have an overall positive cash flow, in 2023 and provide the following revenues to other funds

General Fund	\$455,000
Park and Recreation Capital Fund	\$150,000
Golf Bond Repayment Fund	\$75,000
Golf Capital Fund	\$75,000

The projects/capital expenses in this budget are both being recommended and others that have been previously approved by the Board.

A list of those projects is as follows:

Recreation Projects

	Amount	Budget Funding
Memorial Park East Expansion Project (Net = \$250k with \$250 coming from DCED Grant)	\$500,000	Park Fee-in-Lieu

Bike Path Gap Project (Net = \$250k with \$250k coming from PENNDOT)	\$500,000	Park Fee-in-Lieu
ADA Accessibility Project (Net=\$10,000 with \$10,000 coming from PECO)	\$20,000	Park Fee-in-Lieu
Schulyer tennis courts	\$378,420	Sewer Proceeds
Veteran's Square ADA	\$60,000	Sewer Proceeds
Memorial Park Shade Structures	\$40,000	Sewer Proceeds
Secret Garden Rubberized Surface	\$80,000	Sewer Proceeds
Caiola Lights	\$225,000	Sewer Proceeds
Pocket Park Veterans	\$100,000	Sewer Proceeds
Pocket Park Heacock	\$100,000	Sewer Proceeds
Pool Bathroom	\$100,000	Sewer Proceeds
<u>Fire Capital</u>		
Tahoe (\$80,000 financed over 5 years)	\$14,442	Fire Fund
Air Bottle filling stations (expense in Capital Reserve)	\$175,000	Rescue Plan
<u>Public Works Capital/minor equipment</u>		
10-wheel dump truck	\$245,000	Rescue Plan
2023 Road Program	\$50,000	Rescue Plan
6-wheel dump (financed over 5 years-\$222,000)	\$49,680	Road Machinery
Pickup truck (financed over 5 years \$67,000)	Part of 6-wheel dump	Road Machinery
2023 assistance to road machinery	\$20,000	Rescue Plan
<u>Community Development minor equipment</u>		
Code Enforcement Lap Top	\$1,500	General Fund
General meetings dept. use lap top	\$1,500	General Fund
Large Format Plotter/Printer	\$3,000	General Fund



Township of Lower Makefield

Stormwater

Maplevale Drainage (expense in Special Projects) in 23	\$223,000	American Rescue Plan \$158,000 in 22, \$65,000
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Trees

Transfer to cover increase cost Reflected in P.W Contracted Services	\$100,000	American Rescue Plan
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IT Upgrade

Assistance for IT Upgrade	\$100,000	American Rescue Plan
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<u>Website</u> (carry over from 2022)	\$50,000	
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<u>Quiet Zone repair</u> (carry over from 2022)	\$500,000	2016 Bond Proceeds
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<u>Township building renovation</u> (carry over of \$135,000 from 2022)	\$200,000	
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The tentative budget presentation will take place next Thursday. See you then.

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**LOWER MAKEFIELD TOWNSHIP
GENERAL FUND
2023 BUDGET SUMMARY**

DEPARTMENT	2021 ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
BEGINNING FUND BALANCE	1,564,660	1,239,843	1,544,990	1,544,990	4,768,877
<u>REVENUES</u>					
301 REAL ESTATE TAXES	7,783,068	7,860,777	7,434,336	7,898,863	7,941,685
310 LOCAL ACT 511 TAXES	2,033,307	1,789,500	2,081,310	2,288,863	1,903,000
321 LICENSES AND PERMITS	740,099	767,200	377,591	728,120	717,900
322 PERMITS/NON-BUS. LIC	50,926	9,500	16,640	20,000	28,000
331 FINES AND FORFEITS	53,756	59,000	39,050	45,803	46,300
341 INTEREST EARNINGS	29,216	25,500	18,968	36,000	36,000
342 RENTS AND ROYALTIES	339,896	348,200	267,266	350,200	314,200
351 FEDERAL GRANTS	0	2,000	0	2,000	42,000
354 STATE GRANTS	163,291	108,037	104,480	134,759	135,227
355 STATE SHARED REVENUES	541,218	537,100	0	537,100	582,550
361 CHARGES FOR SERVICES	1,114,740	1,089,200	981,896	1,649,078	1,158,350
380 MISCELLANEOUS REVENUES	264,865	45,300	180,588	208,096	131,000
383 LEAF ASSESSMENTS	645,078	643,500	614,474	643,750	643,500
387 CONTRIBUTIONS-PRIVATE SOURCES	0	500	0	0	0
391 SALE OF FIXED ASSETS	0	3,000,000	3,000,000	3,000,000	0
392 INTERFUND OPERATING TRANSFERS	400,000	1,286,692	786,692	1,411,692	655,000
395 REBATE FROM PRIOR YEAR	119,945	75,000	49,944	87,500	85,000
TOTAL REVENUES	14,279,405	17,647,006	15,953,234	19,041,824	14,419,712
<u>EXPENDITURES</u>					
400 CENTRAL GOVERNMENT	1,003,834	839,097	793,079	936,925	860,023
401 GENERAL EXPENDITURES	2,625,836	3,018,890	2,429,513	2,889,027	3,211,587
402 FINANCE	286,588	286,833	235,540	300,300	272,945
403 TAX COLLECTION	33,967	38,950	37,615	40,516	39,716
407 INFORMATION TECHNOLOGY	268,911	228,244	363,759	407,730	404,752
410 POLICE	5,711,809	6,048,661	4,542,462	6,058,076	6,525,821
414 COMMUNITY DEVELOPMENT	673,822	750,785	627,286	845,700	896,981
PUBLIC WORKS	1,945,843	2,142,343	1,254,127	1,929,131	2,396,543
492 OPERATIONAL TRANSFERS	1,264,471	1,419,753	1,445,338	1,415,424	1,523,821
TOTAL EXPENDITURES	13,815,081	14,773,556	11,728,719	14,822,829	16,132,189
EXCESS (DEFICIENCY) OPERATIONAL REVENUES OVER EXPENDITURES	464,325	2,873,450	4,224,516	4,218,995	(1,712,477)
492 INTERFUND TRANSFERS	483,995	922,608	784,108	995,108	45,000
ENDING FUND BALANCE (DEFICIT)	1,544,990	3,190,685	4,985,397	4,768,877	3,011,399

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	1,828,066	1,239,843	1,544,990	1,544,990	4,768,877
301	REAL ESTATE TAXES	13.88 mills	13.88 mills			13.88 mills
	100-Current Levy	7,314,646	7,438,277	7,089,647	7,460,863	7,503,685
	200-Delinquent	62,504	45,000	33,316	53,500	55,000
	600-Interim-Current	40,081	20,000	19,434	25,000	25,000
	601-Interim-Delinquent	5,438	2,500	1,997	3,500	3,000
	602-Local Service Tax	360,400	355,000	289,941	356,000	355,000
	DEPARTMENT TOTAL	7,783,068	7,860,777	7,434,336	7,898,863	7,941,685
310	LOCAL TAX ACT 511 TAX					
	010-Per Capita-Current Levy	196,425	194,000	188,648	194,500	195,000
	015-Renters per capita	7,661	8,000	5,807	7,000	7,000
	030-Per Capita-Delinquent	407	2,500	789	800	1,000
	100-Real Estate Transfer	1,828,813	1,585,000	1,884,502	2,085,000	1,700,000
	900-Act 319 & 515 Taxes	0	0	1,563	1,563	0
	DEPARTMENT TOTAL	2,033,307	1,789,500	2,081,310	2,288,863	1,903,000
321	LICENSES AND PERMITS					
	300-Lic. & Permits-Police	7,650	6,000	2,970	5,500	7,000
	301-Alarms	720	1,000	490	800	1,000
	302-Alarms-Violations	2,675	1,000	1,375	1,300	1,300
	710-Amusement & G/S Perm.	15	100	80	70	100
	800-Cable TV Franchise	727,639	758,600	372,331	720,000	708,000
	901-Sign Permits	425	500	250	450	500
	902-Plumber Licenses	975	0	95	0	0
	DEPARTMENT TOTAL	740,099	767,200	377,591	728,120	717,900
322	PERMITS/NON-BUS. LIC.					
	820-Road Encroachment	50,926	9,500	16,640	20,000	28,000
331	FINES & FORFEITS					
	100-Police Fines	52,706	58,000	37,316	44,000	45,000
	101-Police Code Enforcement	1,050	1,000	305	375	800
	120-Code Enforcement	0	0	1,428	1,428	500
	DEPARTMENT TOTAL	53,756	59,000	39,050	45,803	46,300
341	INTEREST EARNINGS					
	000-Interest Earnings	13,934	12,500	9,501	24,000	26,000
	007-Interest Earnings - SBA	6,167	6,500	3,820	5,000	5,000
	008-Interest Earnings - Sewer Sale	9,115	6,500	5,646	7,000	5,000
	DEPARTMENT TOTAL	29,216	25,500	18,968	36,000	36,000
342	RENTS AND ROYALTIES					
	201-Rent-Farringer House	18,321	18,200	14,083	18,200	18,200
	203-Rent-Rescue Squad	0	0	0	0	0
	204-Rent-Comm. Towers	321,576	330,000	253,183	332,000	296,000
	DEPARTMENT TOTAL	339,896	348,200	267,266	350,200	314,200
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
351	FEDERAL GRANTS					
	021 - COPS School Violence Grant	0	0	0	0	0
	026 - Ballistic Vests	0	2,000	0	2,000	2,000
	354 - FRA Grant					40,000
	DEPARTMENT TOTAL	0	2,000	0	2,000	42,000
354	STATE GRANTS					
	030-Snow Removal Contract	16,316	8,037	0	8,037	8,037
	033-Recycling	106,800	100,000	104,480	104,480	106,000
	034-DARE - SRO Officers	0	0	0	0	0
	035-Emergency Management Agency	40,175	0	0	0	0
	042-ARLE Grant	0	0	0	0	0
	043-RACP Grant	0	0	0	0	0
	046-PCCD - BWC Grant				10,242	3,190
	047-PCCD - Training Grant				12,000	18,000
	DEPARTMENT TOTAL	163,291	108,037	104,480	134,759	135,227
355	STATE SHARED REVENUE					
	010-Purta Entitlement	13,217	11,800	0	11,800	12,400
	120-Cas. Ins. -pension	527,701	525,000	0	525,000	569,850
	121-Ad. Hoc-pension	0	0	0	0	0
	122-PA Liq Control Board License	300	300	0	300	300
	123-PA One Call Service Fee	0	0	0	0	0
	DEPARTMENT TOTAL	541,218	537,100	0	537,100	582,550
361	CHARGE FOR SERVICES					
	100-Special Police Charges	5,068	7,000	4,345	5,400	6,000
	110-Police Overtime Reimbursement	67,411	50,000	27,987	48,000	45,000
	320-Plot Plan Review Fee	35,855	25,000	19,500	23,800	25,000
	321-Revision Fees	0	0	0	0	0
	330-Building Permits	461,895	480,000	338,123	650,000	500,000
	331-Electrical Permits	172,197	165,000	105,739	161,000	170,000
	332-Plumbing Permits	96,365	82,500	50,070	220,000	95,000
	333-Mechanical Permits	82,028	85,000	252,001	325,000	105,000
	334-Grading Permits	3,740	2,000	0	0	0
	335-Short Term Lodging Permits	300	400	300	500	400
	336-Zoning Permits	58,970	47,500	35,241	43,000	45,000
	337-Vacant Property Registration	2,500	1,500	3,100	3,100	2,500
	340-Zoning Board Fees	41,579	20,000	28,130	43,000	40,000
	341-Zoning Certification Fee	150	300	1,050	500	450
	342-Petition of Change Zoning	0	0	0	0	0
	350-Plan Review Filing Fees	16,900	15,000	15,500	15,500	15,000
	351-Administration Fees	18,393	15,000	4,533	14,000	16,000
	353-Recycle Yard Fees	0	0	0	0	0
	357-School Dist. Crossing Grds	51,390	93,000	96,278	96,278	93,000
	DEPARTMENT TOTAL	1,114,740	1,089,200	981,896	1,649,078	1,158,350
380	MISC. REVENUE					
	000-Misc	643	15,000	39,573	45,000	35,000
	004-Misc-Workers Comp	115,332	12,500	131,144	124,096	45,000
	005-Police Cars Insurance Reimburse	0	0	3,641	30,000	25,000
	006-Cell Phone Buy Back Program	6,965	0	1,150	1,150	500
	007-Employee Medical Contribution	7,420	7,800	5,080	7,850	25,500
	008-Settlement Restitution	134,506	10,000	0	0	0
	DEPARTMENT TOTAL	264,865	45,300	180,588	208,096	131,000

(Continued)

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
383	LEAF ASSESSMENT REVENUES					
	200-Leaf Assessment-Current	643,076	643,000	613,704	643,000	643,000
	201-Leaf Assessment-Delinquent	1,232	500	770	750	500
	202-Leaf Collection Reimbursement	770	0	0	0	0
	DEPARTMENT TOTAL	645,078	643,500	614,474	643,750	643,500
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001-DARE Donations	0	500	0	0	0
	005-Explorers	0	0	0	0	0
	006-K-9 Unit Donations	0	0	0	0	0
	DEPARTMENT TOTAL	0	500	0	0	0
391	FIXED ASSET DISPOSITION					
	000-Sale of Fixed Assets	0	3,000,000	6,000,000	3,000,000	0
392	INTERFUND OPERATING TRANSFERS					
	003-Fire Protection	0	0	0	0	0
	004-Hydrant	0	0	0	0	0
	005-Parks & Recreation	0	0	0	0	0
	007-Recreation Capital Reserve	0	0	0	0	0
	008-Sewer	400,000	100,000	0	225,000	0
	009-Community Pool	0	0	0	0	0
	012-American Rescue Plan	0	786,692	786,692	786,692	200,000
	013-Sewer Sale	0	0	0	0	0
	015-Golf Course	0	400,000	0	400,000	455,000
	017-2016 Bond Fund	0	0	0	0	0
	019-Special Projects	0	0	0	0	0
	020-Debt Service	0	0	0	0	0
	036-Road Machinery	0	0	0	0	0
	050-Rescue Squad	0	0	0	0	0
	062-Return of Unvested LMT Contrib	0	0	0	0	0
	DEPARTMENT TOTAL	400,000	1,286,692	786,692	1,411,692	655,000
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	31,740	40,000	23,473	45,000	45,000
	002-Workmens Compensation	88,205	35,000	26,471	42,500	40,000
	DEPARTMENT TOTAL	119,945	75,000	49,944	87,500	85,000
	TOTAL REVENUES	14,279,405	17,647,006	18,953,234	19,041,824	14,419,712
	TOTAL FUNDS AVAILABLE	16,107,471	18,886,849	20,498,224	20,586,814	19,188,588

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND - CENTRAL
GOVERNMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
400	CENTRAL GOVERNMENT					
	100 - Personnel	268,406	262,468	192,487	225,000	275,018
	101 - Supervisor Salaries	21,875	21,875	12,761	21,875	21,875
	210 - Office/Administration	3,037	12,000	7,660	7,500	11,500
	260 - Minor Equipment	170	500	284	450	500
	300 - Contracted Services	7,982	18,054	42,747	49,000	19,530
	309 - Traffic Engineering	40,977	20,000	19,339	26,000	20,000
	310 - Storm Water Engineering	36,711	50,000	35,884	47,500	50,000
	311 - Auditing & Accounting	44,000	42,000	18,695	43,000	45,000
	312 - Mgmt. Consultation	0	0	0	0	0
	313 - Engineering Fees	153,584	125,000	144,615	165,000	130,000
	314 - Legal Fees	187,742	165,000	186,171	200,000	165,000
	315 - Outside Legal Fees	166,746	35,000	62,348	75,000	35,000
	316 - Payroll Service Fees	7,487	12,000	7,422	11,900	12,000
	317 - Education & Training	(235)	2,000	0	0	2,000
	318 - Actuarial Services	4,650	4,000	4,700	5,500	4,000
	321 - Telephone	9,179	10,000	9,216	9,300	10,000
	325 - Postage	9,975	11,500	10,215	10,800	11,000
	337 - Auto Allowance	4,800	4,800	2,800	3,600	4,800
	340 - Advertising & Printing	19,422	16,500	18,004	18,000	19,800
	353 - Bonding Fees	5,075	5,500	4,540	5,000	5,500
	420 - Dues & Subscriptions	8,145	10,900	11,130	8,500	10,000
	480 - Misc Expense	4,105	10,000	2,062	4,000	7,500
	TOTAL EXPENDITURES	1,003,834	839,097	793,079	936,925	860,023

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND
GENERAL EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
401	GENERAL EXPENDITURES					
	153-Deferred Comp. Match	49,976	58,000	49,128	55,000	6,000
	154-Deferred Comp. Admin Fees	0	0	0	0	0
	156 - Hospitalization	1,540,288	1,901,280	1,464,465	1,800,000	1,999,344
	158 - Disability & Life Ins.	72,687	74,000	61,961	73,400	75,200
	160 - Defined Contribution Match	0	0	0	0	0
	161 - FICA Employers Share	553,639	584,254	445,855	570,000	590,000
	194 - Employer Paid Unemployment Comp	0	15,000	0	500	7,000
	352 - Property/Liability Insurance	189,831	194,467	201,195	201,195	303,922
	354 - Workers Comp	180,881	155,608	155,747	151,608	192,040
	360 - Utilities	4,155	4,000	3,370	4,400	4,400
	430 - Real Estate Taxes	14,131	14,131	31,098	14,131	14,131
	461 - Farmland Preservation	246	250	0	200	250
	462 - Enviroment Council	3,791	4,000	4,325	4,800	4,000
	463 - Historical Review Board	159	500	0	200	500
	464 - Historical Commission	102	500	0	200	500
	465 - Solid Waste	4,343	5,000	4,343	4,343	5,000
	474 - CMAC	0	100	0	100	100
	475 - Citizens Traffic Commission	289	300	66	250	300
	476 - Citizens Economic	0	0	0	0	0
	491 - Real Estate Tax Refund	3,100	3,000	2,517	2,900	3,100
	760 - Rental-Farringer House	6,666	3,000	4,092	4,000	4,000
	764 - Dalgewicz Manor House	1,552	1,500	1,352	1,800	1,800
	TOTAL EXPENDITURES	2,625,836	3,018,890	2,429,513	2,889,027	3,211,587

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND - FINANCE
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
402	FINANCIAL ADMIN.					
	100-Personnel	279,104	277,983	216,723	276,900	261,565
	200-Parts & Supplies	3,796	4,000	6,239	6,800	6,000
	260-Minor Equipment	1,466	1,600	1,118	1,500	1,600
	300-Contracted Services	2,222	2,500	11,460	15,000	3,030
	317-Education & Training	0	500	0	100	500
	331-Travel Expenses	0	0	0	0	0
	420-Dues & Subscriptions	0	250	0	0	250
	TOTAL EXPENDITURES	286,588	286,833	235,540	300,300	272,945

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND - TAX
COLLECTION EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
403	TAX COLLECTION					
	100-Personnel	29,597	31,000	29,999	30,500	31,000
	200-Parts & Supplies	3,433	7,000	6,400	8,800	7,500
	353-Bonding Fees	937	950	1,216	1,216	1,216
	TOTAL EXPENDITURES	33,967	38,950	37,615	40,516	39,716

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND - INFORMATION TECHNOLOGY
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
407	INFORMATION TECHNOLOGY					
	200-Parts & Supplies	0	2,500	404	2,000	2,500
	260-Minor Equipment	100	2,000	0	1,000	2,000
	300-Contracted Services	268,811	223,244	353,624	395,000	399,252
	317-Education & Training	0	0	0	0	0
	391-Hardware Maintenance	0	0	0	0	0
	392-Software Maintenance	0	0	8,890	8,890	0
	420-Dues & Subscriptions	0	500	840	840	1,000
	480-Miscellaneous	0	0	0	0	0
	600-Capital Purchases	0	0	0	0	0
	TOTAL EXPENDITURES	268,911	228,244	363,759	407,730	404,752

TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND - POLICE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
410	POLICE					
	100 - Personnel	4,012,660	4,355,538	3,397,207	4,392,838	4,734,079
	102 - Crossing Guards	138,215	181,280	124,121	158,000	163,000
	103 - Overtime	305,736	265,000	198,976	260,000	272,588
	104 - Office	189,440	197,587	151,329	196,800	205,490
	105 - Court & Standby	84,584	80,000	70,758	80,000	83,800
	151 - Longevity	104,950	108,820	102,891	108,820	113,989
	152 - Other Benefits	270,838	291,929	4,608	278,000	355,088
	153 - Deferred Comp. Match	63,047	68,000	63,449	67,000	90,000
	154 - Retirement Benefits	93,859	0	0	0	0
	205 - Uniforms & Equip	77,310	94,500	52,988	75,000	84,100
	206 - Photo Supplies	0	0	0	0	0
	210 - Office/Administration	10,962	15,000	10,929	15,000	15,000
	232 - Diesel & Gasoline Fuel	54,849	50,000	86,642	88,000	84,000
	242 - Crime Prevention	19,909	4,600	1,645	4,600	4,600
	251 - Vehicle Parts & Supp.	30,647	42,000	31,998	37,000	35,000
	260 - Minor Equipment	7,796	15,000	14,756	21,620	21,700
	300 - Contracted Service	108,038	108,860	91,306	102,762	110,352
	314 - Legal Expenses	0	0	0	0	0
	317 - Education/Training	10,160	28,500	18,979	25,239	29,800
	319 - Animal Control	25,990	27,300	20,025	27,300	28,368
	321 - Telephone	37,840	34,840	28,723	34,800	11,960
	327 - Radio-Maintenance	2,298	2,900	2,184	2,900	3,000
	361 - Electric	5,391	6,000	4,693	5,800	6,000
	375 - Traffic Signal Repairs	32,907	35,000	32,734	35,000	35,000
	376 - Pistol Range Maint.	87	2,500	1,568	2,500	2,500
	420 - Dues & Subscriptions	3,534	2,907	4,123	4,000	3,807
	450 - Emergency Management	0	4,500	234	500	4,500
	480 - Miscellaneous	20,762	17,100	25,597	25,597	19,100
	485 - D.A.R.E. Program	0	0	0	0	0
	490 - Mobile Phones	0	9,000	0	9,000	9,000
	TOTAL EXPENDITURES	5,711,809	6,048,661	4,542,462	6,058,076	6,525,821

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND - COMMUNITY DEVELOPMENT
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
414	BUILDING & ZONING					
	100 - Personnel	312,814	387,924	282,228	383,000	413,981
	210 - Office/Administration	6,915	8,000	6,867	7,500	8,000
	260 - Minor Equipment	770	750	2,172	2,200	9,000
	300 - Contracted Services	17,042	16,111	17,055	20,000	56,000
	308 - Grading Fees	0	0	0	0	0
	309 - Inspection Fees	256,987	288,000	260,086	361,000	360,000
	311 - Zoning Hearing Board	79,293	50,000	58,878	72,000	50,000
	TOTAL EXPENDITURES	673,822	750,785	627,286	845,700	896,981

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
409	BUILDING MAINTENANCE					
	100-Personnel - Full Time	58,239	57,306	52,096	57,306	59,030
	101-Personnel - Part Time	0	0	0	0	0
	103-Over Time	15,294	20,000	4,166	6,000	12,000
	260-Minor Equipment	0	0	0	0	0
	300-Contracted Services	54,508	78,975	38,452	58,595	73,765
	360-Utilities	39,619	40,000	38,750	51,300	52,000
	374-Repairs & Maintenance	14,177	20,000	13,617	18,500	37,500
	480-Miscellaneous	0	5,000	0	1,500	5,000
	TOTAL BUILDING MAINTENANCE	181,837	221,281	147,081	193,201	239,295
426	RECYCLING					
	100-Personnel - Full Time	0	0	0	0	0
	101-Personnel - Part Time	0	0	0	0	0
	103-Over Time	8,968	12,216	6,990	10,200	11,800
	200-Parts & Supplies	0	0	0	0	0
	232-Diesel & Gasoline Fuel	0	0	0	0	0
	300-Contracted Services	13,060	24,294	11,760	17,810	24,294
	480-Miscellaneous	0	0	0	0	0
	TOTAL RECYCLING	22,028	36,510	18,750	28,010	36,094
427	LEAF COLLECTION					
	100-Personnel - Full Time	129,040	132,794	15,334	132,000	156,963
	101-Personnel - Part Time	17,837	26,500	4,420	18,000	25,000
	103-Over Time	5,531	20,000	0	8,500	20,000
	200-Parts and Supplies	5,719	10,000	1,899	8,000	10,000
	232-Veh. Diesel & Gasoline	0	0	0	0	0
	300-Contracted Services	225,358	243,100	0	253,000	263,000
	305-Outside Labor	0	0	0	0	0
	306-Dumping Fees	0	0	0	0	0
	480-Miscellaneous	0	0	0	0	0
	TOTAL LEAF COLLECTION	383,485	432,394	21,652	419,500	474,963
428	BASIN MAINTENANCE					
	100-Personnel - Full Time	0	0	0	0	0
	101-Personnel - Part Time	71,456	65,000	68,676	52,000	65,000
	103-Over Time	0	0	0	0	0
	200-Parts & Supplies	5,798	9,500	4,538	7,000	9,500
	260-Minor Equipment	8,070	12,000	0	11,000	12,000
	300-Contracted Services	230	1,000	0	500	1,000
	305-Outside Labor	0	0	0	0	0
	TOTAL BASIN MAINTENANCE	85,554	87,500	73,215	70,500	87,500
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
430	HIGHWAY MAINTENANCE					
	100-Personnel - Full Time	640,469	665,893	601,252	645,000	827,626
	101-Personnel - Part Time	0	0	0	0	0
	103-Over Time	97,771	150,000	57,721	105,000	125,000
	150-Benefits	6,303	10,000	5,793	7,400	10,000
	151-Longevity	27,309	26,200	0	28,100	29,000
	191-Uniforms	0	0	0	0	0
	200-Parts and Supplies	7,584	15,000	4,855	10,500	15,000
	210-Office/Administration	8,639	12,000	10,723	11,000	12,000
	232-Veh-Diesel & Gasoline	40,027	45,000	44,218	50,000	52,500
	245-Materials	53,731	50,000	35,294	42,500	50,000
	246-Road Signs	13,481	28,000	6,213	14,000	25,000
	251-Veh-Parts & Supplies	40,502	40,000	30,776	39,000	40,000
	252-Tires	7,963	10,000	4,991	8,500	10,000
	253-Veh-Licenses & Tags	0	0	0	0	0
	260-Minor Equipment	12,533	14,000	4,261	9,000	38,000
	300-Contracted Services	159,498	193,065	133,597	173,270	216,065
	305-Outside Labor	365	0	0	50	0
	306-Veh-Outside Repairs	14,098	15,000	200	8,000	15,000
	317-Training	1,530	10,000	2,042	2,500	10,000
	374-Repairs & Maintenance	0	1,000	0	500	1,000
	TOTAL HIGHWAY MAINTENANCE	1,131,803	1,285,158	941,939	1,154,320	1,476,191
432	SNOW & ICE CONTROL					
	100-Personnel- Full Time	0	0	0	0	0
	101-Personnel - Part Time	0	0	0	0	0
	103-Over Time	0	0	0	0	0
	300-Contracted Services	136,488	75,000	49,634	60,000	78,000
	305-Outside Labor	0	0	0	0	0
	480-Miscellaneous	4,648	4,500	1,857	3,600	4,500
	TOTAL SNOW AND ICE CONTROL	141,136	79,500	51,492	63,600	82,500
	TOTAL PUBLIC WORKS DEPARTMENT	1,945,843	2,142,343	1,254,127	1,929,131	2,396,543

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GENERAL FUND
TRANSFERS OUT**

FUND NO. 01

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
492	INTERFUND OPERATING TRANSFERS					
	060 - Police	878,238	1,053,793	1,053,793	1,053,793	1,070,523
	062 - Def Contribution Pension	87,814	72,329	56,086	68,000	76,036
	065 - Non-Uniformed	298,419	293,631	335,459	293,631	377,262
	SUB TOTALS	1,264,471	1,419,753	1,445,338	1,415,424	1,523,821
	TOTAL EXPENDITURES	1,264,471	1,419,753	1,445,338	1,415,424	1,523,821
492	TRANSFERS					
	003 - Fire Protection	0	0	0	0	0
	004 - Hydrants (Rec. Capital)	0	0	0	0	0
	005 - Parks & Recreation	0	0	0	73,000	0
	007 - Recreation Capital Reserve	205,000	0	0	0	0
	009 - Pool	0	0	0	0	0
	011 - Traffic Impact	0	0	0	0	0
	013 - Sewer Sale Fund	0	0	0	0	0
	015 - Golf	0	0	0	0	0
	019 - Special Projects	48,624	125,000	0	125,000	0
	020 - Debt Service	74,600	500	0	0	0
	030 - Capital Reserve	115,771	734,108	734,108	734,108	0
	035 - Liquid Fuels	0	0	0	0	0
	036 - Road Machinery	0	0	0	0	0
	040 - 9-11 Memorial Fund	40,000	58,000	45,000	58,000	40,000
	041 - GOR Capital Reserve Fund	0	5,000	5,000	5,000	5,000
	050 - Ambulance/Rescue Squad	0	0	0	0	0
	091 - Unemployment Fund	0	0	0	0	0
	TOTAL	483,995	922,608	784,108	995,108	45,000

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
STREET LIGHT FUND
REVENUES**

FUND NO. 02

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	101,148	126,976	132,321	132,321	157,871
341	INTEREST EARNINGS 000-Interest Earnings	541	300	604	1,800	700
383	LIGHT ASSESSMENTS 300-Current Assessment 301-Delinquent Assessment	69,034 778	68,000 500	67,697 336	68,700 550	68,000 500
		69,812	68,500	68,033	69,250	68,500
	TOTAL REVENUES	70,353	68,800	68,636	71,050	69,200
	TOTAL FUNDS AVAILABLE	171,501	195,776	200,958	203,371	227,071

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
STREET LIGHT FUND
EXPENDITURES**

FUND NO. 02

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
434	STREET LIGHTING					
	361-Electricity	32,335	32,000	25,271	33,000	33,000
	374-Repairs & Maintenance	6,844	15,000	6,240	12,500	15,000
	DEPARTMENT TOTAL	39,179	47,000	31,511	45,500	48,000
492	TRANSFERS					
	001-Transfer to General Fund	0	0	0	0	0
	036-Transfer to Road Machinery	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
	TOTAL EXPENDITURES	39,179	47,000	31,511	45,500	48,000
	EXCESS REVENUES OVER EXPENDITURES	31,173	21,800	37,125	25,550	21,200
	ENDING FUND BALANCE	132,321	148,776	169,447	157,871	179,071

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
FIRE PROTECTION FUND
REVENUES**

FUND NO. 03

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	86,509	92,943	98,851	98,851	146,189
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES		1.1 mills			1.1 mills
	100-Current Levy	474,293	587,699	561,907	591,279	592,867
	200-Delinquent	4,069	3,000	2,019	3,200	3,000
	600-Interim-Current	2,607	1,500	1,552	1,600	1,500
	601-Interim-Delinquent	354	150	130	150	150
	DEPARTMENT TOTALS	481,323	592,349	565,608	596,229	597,517
341	INTEREST EARNINGS					
	000-Interest Earnings	677	500	686	2,000	2,000
355	STATE SHARED REVS.					
	130-For. Fire Ins. Prem. Tax	255,641	290,000	0	290,000	280,000
362	FIRE INSPECTION FEE					
	201-Special Fire Protection Fees	33,505	31,500	36,206	33,500	56,000
392	INTERFUND TRANSFERS					
	001-Transfer From General Fund	0	0	0	0	0
	017-Transfer From 2016 Bond Fund	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
395	REBATES FROM PRIOR YEAR					
	002 -Workmens Compensation	862	500	237	0	0
	TOTAL REVENUES	772,008	914,849	602,737	921,729	935,517
	TOTAL FUNDS AVAILABLE	858,517	1,007,792	701,588	1,020,580	1,081,706

TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
FIRE PROTECTION FUND
EXPENDITURES

FUND NO. 03

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
411	FIRE PROTECTION					
	100-Personnel	42,212	95,000	70,633	76,500	125,060
	153-Deferred Comp Match	0	1,700	2,935	1,700	3,400
	156-Healthcare	0	23,000	15,457	22,000	32,500
	161-FICA Employers Share	3,348	9,180	5,724	5,852	9,567
	191-Uniforms	0	0	0	0	3,000
	210-Office/Administration	240	1,000	1,065	900	1,000
	211-Fire Prevention/Safety Materials	0	0	0	0	8,000
	212-Volunteer Recruitment	0	0	0	0	10,000
	251-Fuel/Vehicle Maintenance	0	0	0	0	5,000
	300-Contracted Services	0	14,400	0	8,000	14,400
	317-Training/Seminars	0	0	0	0	2,000
	321-Communications	0	0	0	0	15,000
	354-Worker's Comp Ins.	43,169	45,997	50,325	49,697	50,000
	420-Dues/Subscriptions/Memberships	0	0	0	0	2,000
	480-Miscellaneous Equipment	0	0	0	0	2,000
	530-Contr.-Yardley-Makefield	360,000	360,000	360,000	360,000	365,000
	533-Y-M Relief Assn.	247,972	280,000	307,039	280,000	280,000
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	7,000
	537-Morrisville Firefighter's Relief	7,669	10,000	9,496	10,000	11,000
	DEPARTMENT TOTAL	710,610	846,277	828,675	820,649	945,927
480	MISCELLANEOUS EXPENDITURES					
	700-Capital Purchases	0	0	0	0	14,442
492	INTERFUND OPERATING TRANSFERS					
	001-General Fund	0	0	0	0	0
	020-Debt Service Fund	49,056	49,182	43,064	49,182	49,182
	062-DC Pension	0	0	2,491	4,560	6,304
	DEPARTMENT TOTAL	49,056	49,182	45,555	53,742	55,486
	TOTAL EXPENDITURES	759,666	895,459	874,230	874,391	1,015,855
	EXCESS REVENUES OVER EXPENDITURES	12,342	19,390	(271,493)	47,338	(80,338)
	ENDING FUND BALANCE	98,851	112,333	(172,642)	146,189	65,851

**LOWER MAKEFIELD TOWNSHIP
2023 ANNUAL OPERATING BUDGET
HYDRANT FUND
REVENUES**

FUND NO. 04

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	18,236	40,436	29,543	29,543	51,752
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES		.33 Mills			.33 Mills
	100-Current Levy	164,772	176,310	159,521	177,384	178,402
	200-Delinquent	1,514	1,000	751	1,200	1,000
	600-Interim-Current	970	500	460	450	500
	601-Interim-Delinquent	132	200	48	125	200
	DEPARTMENT TOTALS	167,388	178,010	160,780	179,159	180,102
341	INTEREST EARNINGS					
	000-Interest Earnings	298	200	302	900	800
392	INTERFUND TRANSFERS					
	001-Transfer From General Fund	0	0	0	0	0
	TOTAL REVENUES	167,686	178,210	161,082	180,059	180,902
	TOTAL FUNDS AVAILABLE	185,922	218,646	190,625	209,602	232,654

**LOWER MAKEFIELD TOWNSHIP
2023 ANNUAL OPERATING BUDGET
HYDRANT FUND
EXPENDITURES**

FUND NO. 04

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
449	HYDRANT SERVICES					
	100-Personnel	0	0	0	0	0
	366-PA American Water Fees	147,528	150,000	98,970	149,000	150,000
	367-Morrisville Water Fees	8,850	10,000	8,850	8,850	10,000
	DEPARTMENT TOTAL	156,378	160,000	107,820	157,850	160,000
492	TRANSFERS					
	001-General Fund	0	0	0	0	0
	TOTAL EXPENDITURES	156,378	160,000	107,820	157,850	160,000
	EXCESS REVENUES OVER EXPENDITURES	11,307	18,210	53,262	22,209	20,902
	ENDING FUND BALANCE	29,543	58,646	82,806	51,752	72,654

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
PARK & RECREATION REVENUES
REVENUES**

FUND NO. 05

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
279	1/1 FUND BALANCE	106,960	246,762	234,702	234,702	5,607
301	REAL ESTATE TAXES	2.43 mills	2.43 mills			2.43 mills
	100 - Current Levy	1,280,590	1,298,280	1,241,194	1,306,188	1,313,685
	200 - Delinquent	10,899	7,500	5,399	7,800	7,500
	600 - Interim - Current	6,973	2,000	3,392	1,800	2,000
	601 - Interim - Delinquent	946	500	347	600	500
	DEPARTMENT TOTALS	1,299,408	1,308,280	1,250,332	1,316,388	1,323,685
341	INTEREST EARNINGS	2,601	1,500	1,520	5,500	5,000
342	RENTS & ROYALTIES					
	216 - Rent - 5 Mile Woods	17,700	17,500	12,235	17,500	17,500
	300 - Rent - Community Center	1,938	5,000	5,467	5,500	5,000
	450 - Equipment Rental	36,144	35,000	36,531	42,000	40,000
	DEPARTMENT TOTALS	55,781	57,500	54,233	65,000	62,500
357	LOCAL GOV'T. GRANTS					
	100 - DCNR Mem Park/Bike Path	250,000	405,000	0	405,000	0
367	PARKS & RECREATION					
	100 - Program Fees - Athletics	99,794	110,000	80,028	112,000	110,000
	101 - Program Fees - 5 Mile Woods	0	0	0	0	0
	102 - Program Fees - Club Activities	5,815	6,000	6,710	6,710	6,000
	105 - Program Fees-Dog Park	11,943	9,500	8,125	9,000	9,500
	110 - Program Fees-Instruction	44,486	35,000	51,783	54,000	70,000
	200 - Sales	0	0	3,108	3,108	0
	201 - Summer Camp Revenue	45,959	80,000	116,360	116,360	125,000
	DEPARTMENT TOTALS	207,996	240,500	266,114	301,178	320,500
380	MISC. REVENUES					
	000 - Misc. Revenues	1,702	2,000	2,899	2,899	2,500
	001 - Celebration Day Revenue	8,226	10,000	10,577	10,577	20,000
	002 - Memorial Bench Revenue	4,468	0	1,117	1,117	0
	003 - Overtime Reimbursement	4,323	5,400	771	1,000	2,500
	005 - Light Cost Recovery	0	0	0	0	0
	DEPARTMENT TOTALS	18,719	17,400	15,364	15,593	25,000
392	INTERFUND TRANSFERS					
	001 - Transfer From General Fund	0	0		73,000	0
	006 - Transfer From Park & Rec FIL	0	0	0	0	0
	007 - Transfer From Rec Cap Reserve	0	0	0	0	57,120
	017 - Transfer From 2016 Bond Fund	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	73,000	57,120
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	683	0	506	506	0
	002 - Workmens Compensation	4,454	0	1,226	1,226	0
	021 - Casualty Insurance Rebate	53	0	39	39	0
	022 - Workmens Comp Rebate	720	0	198	198	0
	DEPARTMENT TOTALS	5,910	0	1,969	1,969	0
	TOTAL REVENUES	1,840,416	2,030,180	1,589,532	2,183,628	1,793,805
	TOTAL FUNDS AVAILABLE	1,947,376	2,276,942	1,824,234	2,418,330	1,799,412

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
451	PARKS & RECREATION					
	100 - Personnel	313,998	457,264	307,472	455,000	523,881
	102 - Summer Camp Staff	19,382	42,500	71,416	71,416	70,000
	103 - Over Time	24,434	20,000	31,221	31,221	27,000
	105 - Reimbursable Overtime	4,510	5,000	975	975	5,000
	150 - Benefits	5,726	7,500	5,533	6,500	7,000
	151 - Longevity	2,705	6,800	0	6,800	7,000
	153 - Deferred Comp Match	9,372	10,500	6,694	10,500	11,500
	156 - Healthcare	108,198	122,000	134,686	145,000	145,000
	161 - Fica Employer's Share	36,188	40,282	33,613	43,179	48,033
	191 - Uniform Allowance	1,639	2,600	2,658	2,600	2,600
	200 - Parts & Supplies	27,520	31,000	26,162	30,800	31,000
	210 - Office/Administration	16,259	20,000	30,146	32,000	25,000
	232 - Diesel & Gasoline Fuel	19,709	20,000	11,073	20,000	20,000
	247 - Programs & Events	80,977	65,000	71,115	70,800	75,000
	248 - Discount Tickets	0	0	1,483	1,500	0
	249 - Summer Camp Expenses	11,315	20,000	42,969	43,498	30,000
	251 - Vehicle Parts & Supplies	318	250	11,495	12,000	3,500
	260 - Minor Equipment	0	7,500	1,078	3,000	7,500
	300 - Contracted Services	34,046	60,242	123,038	128,000	117,100
	306 - Program Instructors	24,358	20,000	38,198	38,200	40,500
	313 - Engineering Fees	105,190	45,000	38,986	45,000	40,000
	314 - Legal Fees	2,703	5,000	6,644	7,000	5,000
	317 - Education/Training	2,986	6,000	5,976	6,300	10,000
	352 - Casualty Insurance	4,088	7,000	4,333	5,000	6,500
	354 - Worker's Comp. Insurance	15,075	12,969	12,980	13,000	14,000
	360 - Utilities	21,494	16,500	20,080	21,000	21,500
	371 - Trail Maintenance	31,183	62,256	0	55,000	57,120
	374 - Repairs & Maintenance	9,275	30,000	38,094	40,000	30,000
	384 - Lease Expense	26,116	27,301	13,058	13,058	0
	600 - Capital Construction	0	60,000	84,841	84,000	0
	700 - Capital Purchases	0	0	0	52,092	0
	DEPARTMENT TOTALS	958,765	1,230,464	1,176,015	1,494,439	1,380,734
452	MEMORIAL PARK					
	200 - Parts & Supplies	9,741	7,500	2,489	2,500	7,500
	300 - Contracted Services	3,406	19,500	3,201	4,000	12,500
	360 - Utilities	2,995	3,500	4,256	4,600	3,500
	374 - Repairs & Maintenance	0	0	0	0	0
	DEPARTMENT TOTAL	16,142	30,500	9,946	11,100	23,500
454	MACCLESFIELD PARK					
	200 - Parts & Supplies	2,515	8,000	7,441	7,500	8,000
	260 - Minor Equipment	0	5,000	0	0	2,000
	300 - Contracted Services	31,022	42,340	32,092	33,000	32,140
	360 - Utilities	59,190	46,000	44,188	55,000	55,000
	374 - Repairs & Maintenance	5,555	3,000	1,145	1,500	1,500
	DEPARTMENT TOTALS	98,282	104,340	84,867	97,000	98,640
	TOTAL EXPENDITURES (THIS PAGE)	1,073,190	1,365,304	1,270,828	1,602,539	1,502,874

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
455	Softball Complex- Fred Allan					
	200 - Parts & Supplies	2,526	5,000	12,864	12,000	12,000
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	11,115	10,000	5,299	6,000	20,000
	360 - Utilities	3,514	4,500	5,039	6,500	6,500
	374 - Repairs & Maintenance	0	1,500	0	0	0
	DEPARTMENT TOTALS	17,155	21,000	23,203	24,500	38,500
456	DOG PARK					
	200 - Parts & Supplies	1,947	2,000	4,534	3,000	3,000
	210 - Office/Administration	0	0	0	0	0
	260 - Minor Equipment	0	1,000	0	0	0
	300 - Contracted Services	4,502	9,352	4,494	4,700	3,600
	313 - Engineering	0	0	0	0	0
	360 - Utilities	4,170	4,800	2,803	4,400	4,500
	374 - Repairs & Maintenance	0	500	0	0	0
	DEPARTMENT TOTALS	10,619	17,652	11,831	12,100	11,100
457	SAMOST					
	300 - Contracted Services	0	0	0	0	0
458	SNIPES					
	200 - Parts & Supplies	0	0	0	0	0
	210 - Office/Administration	0	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	0	0	0	0	0
	360 - Utilities	0	0	0	0	0
	374 - Repairs & Maintenance	0	0	0	0	0
	600 - Capital Construction	0	0	0	0	0
	700 - Capital Purchase	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	0	0
459	COMMUNITY CENTER					
	200 - Parts & Supplies	4,461	8,500	9,241	9,700	8,500
	210 - Office/Administration	238	0	7	0	0
	260 - Minor Equipment	123	4,000	0	0	2,000
	300 - Contracted Services	19,786	29,301	23,185	25,000	27,301
	313 - Engineering	0	0	0	0	0
	314 - Legal	0	0	0	0	0
	360 - Utilities	22,265	2,000	19,078	20,000	20,000
	374 - Repairs & Maintenance	777	0	586	586	500
	600 - Capital Construction	0	0	0	0	0
	700 - Capital Purchase	0	8,000	29,340	29,340	0
	DEPARTMENT TOTALS	47,649	51,801	81,436	84,626	58,301
	TOTAL EXPENDITURES (THIS PAGE)	75,423	90,453	116,471	121,226	107,901

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
469	5 MILE WOODS					
	100 - Personnel	2,909	4,000	470	1,000	4,000
	161 - FICA Employer's Share	223	306	36	77	306
	200 - Parts & Supplies	70	2,000	210	210	0
	210 - Office/Administration	92	0	242	242	0
	247 - Programs & Events	0	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	12,439	9,050	3,401	5,000	550
	317 - Education/Training	0	0	0	0	0
	321 - Telephone	679	720	608	700	720
	352 - Casualty Insurance	313	320	332	332	320
	354 - Workers' Comp Insurance	2,431	2,092	2,094	2,200	2,000
	360 - Utilities	2,211	4,500	1,500	2,300	2,500
	374 - Repairs & Maintenance	176	4,000	0	0	2,000
	DEPARTMENT TOTALS	21,543	26,988	8,892	12,061	12,396
492	INTERFUND OPERATING TRANSFER					
	001 - General Fund	0	0	0	0	0
	007 - Recreation Capital Reserve	250,000	405,000	0	405,000	0
	009 - Pool Fund	74,021	0	0	14,741	0
	019 - Special Projects	0	14,750	0	14,750	0
	020 - Debt Service	173,757	173,757	0	173,757	50,000
	062 - DC Pension	0	0	18,224	24,000	26,215
	065 - NonUniform Pension	44,740	44,649	16,697	44,649	15,000
	DEPARTMENT TOTALS	542,518	638,156	34,921	676,897	91,215
	TOTAL EXPENDITURES (THIS PAGE)	564,061	665,144	43,813	688,958	103,611
	TOTAL EXPENDITURES	1,712,674	2,120,901	1,431,112	2,412,723	1,714,386
	EXCESS REVENUES OVER EXPENDITURES	127,742	(90,721)	158,420	(229,095)	79,419
	ENDING FUND BALANCE	234,702	156,041	393,122	5,607	85,026

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
PARK AND RECREATION FEE IN LIEU
REVENUES**

FUND NO. 06

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	204,005	244,755	328,201	328,201	518,427
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000-Interest Earnings	916	500	1,516	3,200	4,000
357	LOCAL GOVERNMENT GRANTS 480-Miscellaneous Grants	0	0	0	0	610,000
387	CONTRIBUTIONS 060 - Developers	123,280	0	122,566	187,026	72,820
392	TRANSFER FROM BOND FUND 017-Transfer from Bond Fund	0	0	0	0	0
	TOTAL REVENUES	124,196	500	124,082	190,226	686,820
	TOTAL FUNDS AVAILABLE	328,201	245,255	452,283	518,427	1,205,247

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
PARK AND RECREATION FEE IN LIEU
FUND - EXPENDITURES**

FUND NO. 06

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
452	PARK & REC FEE IN LIEU 310 - Professional Services	0	0	0	0	153,000
	DEPARTMENT TOTAL	0	0	0	0	153,000
480	MISCELLANEOUS EXPENSE 700 - Capital Purchase	0	0	0	0	1,020,000
	DEPARTMENT TOTALS	0	0	0	0	1,020,000
492	INTERFUND OPERATING TRANSFERS OUT 005 - Parks and Recreation	0	0	0		0
	DEPARTMENT TOTALS	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	1,173,000
	EXCESS REVENUES OVER EXPENDITURES	124,196	500	124,082	190,226	(486,180)
	ENDING FUND BALANCE	328,201	245,255	452,283	518,427	32,247

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
RECREATION CAPITAL RESERVE
REVENUES**

FUND NO. 07

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	127,493	2,486	12,950	12,950	212,600
341	INTEREST EARNINGS					
	000 - Interest Earnings	403	100	75	150	150
392	INTERFUND TRANSFERS					
	001 - Transfer From General Fund	205,000	0	0	0	0
	005 - Transfer From Parks & Recreation	250,000	405,000	0	405,000	0
	013 - Transfer from Sewer proceeds	0	0	0	0	1,245,933
	015 - Transfer From Golf	0	205,000	0	205,000	150,000
	DEPARTMENT TOTALS	455,000	610,000	0	610,000	1,395,933
	TOTAL REVENUES	455,403	610,100	75	610,150	1,396,083
	TOTAL FUNDS AVAILABLE	582,896	612,586	13,024	623,100	1,608,683

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
RECREATION CAPITAL RESERVE
EXPENDITURES**

FUND NO. 07

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
454	MACCLESFIELD PARK 313 - Engineering Fees	0	90,000	0	60,500	192,013
480	MISC. EXPENDITURES 600 - Capital Projects	569,947	520,000	5,191	350,000	1,253,420
492	INTERFUND OPERATING TRANSFERS 005 - Park and Recreation	0	0	0	0	57,120
	Woodside Bike Path-\$126,000 previously set aside					
	Bike path project current funding					
	Greenway Grant - 52,000 Set aside - \$126,000 Applied for multi modal grant in the amount of \$453,000					
	TOTAL EXPENDITURES	569,947	610,000	5,191	410,500	1,502,553
	EXCESS REVENUES OVER EXPENDITURES	(114,543)	100	(5,116)	199,650	(106,470)
	ENDING FUND BALANCE	12,950	2,586	7,833	212,600	106,130

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
PROPRIETARY FUNDS - SEWER
REVENUE**

FUND NO. 08 / 18

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
289	1/1 - R/E NET POSITION	5,402,060	459,529	2,280,232	2,280,232	156,569
	INTEREST EARNINGS					
341	000-Interest Earnings	33,258	5,000	15,559	40,000	
	GRANTS					
354	040 - State Grant	0	0	0	0	
	LATERAL INSPECTIONS					
361	313-Lateral Inspections	49,500	40,000	30,100	4,000	
	SEWERAGE CHARGES					
364	110-Connection Fees From	271,730	0	75,450	75,450	
	123-Certification Fees	4,700	0	650	650	
	130-Sewer Use Charges	11,394,987	0	3,237	2,129,348	
	601-Edgewood Vlg Assessment Fees	9,963	0	0	0	
	DEPARTMENT TOTALS	11,681,381	0	79,337	2,205,448	0
	FIXED ASSET DISPOSITION					
391	391 - Sale of Fixed Asset	0	0	0	0	
	INTERFUND TRANSFERS					
392	013 - Transfer from Sewer Sale Fund	0	14,421,581	11,093,659	11,093,659	
	017 - Transfer from 2016 Bond Fund	0	0	0	0	
	DEPARTMENT TOTALS	0	14,421,581	11,093,659	11,093,659	0
	REBATE FROM PRIOR YEAR					
395	001-Casualty Insurance	8,765	0	6,482	6,482	
	002-Workmens Compensation	4,311	0	1,186	1,186	
	DEPARTMENT TOTALS	13,076	0	7,668	7,668	0
	TOTAL REVENUES	11,777,214	14,466,581	11,226,323	13,350,775	0

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
PROPRIETARY FUNDS - SEWER FUND
EXPENDITURES**

FUND NO. 08 /18

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
429	OPERATING EXPENSES					
	100-Personal Services	191,959	61,527	76,260	76,260	
	103-Overtime	7,249	0	2,331	2,331	
	150-Benefits	8,555	0	2,929	2,929	
	151-Longevity	2,525	0	0	0	
	153-Deferred Comp. Match	1,700	1,000	7,163	7,163	
	156-Health care	112,999	10,000	48,513	48,513	
	160-FICA	11,754	4,707	7,048	7,048	0
	191-Uniforms	0	0	0	0	
	210-Office/Administration	592	0	715	715	
	227-Fuels and Chemicals	0	0	0	0	
	232-Diesel & Gasoline Fuel	5,662	0	1,705	1,705	
	251-Vehicle Parts & Supplies	934	0	179	179	
	260-Minor Equipment	0	40,000	301	301	
	300-Contracted Services	278,025	64,750	15,086	15,086	
	307-Water Consumption Data	8,344	0	1,428	1,428	
	311-Audit Fees	0	0	0	0	
	313-Engineering Fees	232,315	30,000	363,673	363,673	
	314-Legal Fees	200,012	10,000	99,339	99,339	
	317-Training	1,200	0	0	0	
	318-Transmission Fees	4,641,211	0	878,654	878,654	
	321-Telephone	1,810	0	472	472	
	352-Casualty Insurance	52,418	53,698	55,556	55,556	
	354-Worker's Compensation Insurance	14,589	12,550	12,562	12,562	
	361-Electricity	78,813	0	19,968	19,968	
	364-Water & Sewer	3,624	0	1,302	1,302	
	368-Refund Credit Balance Sewer	0	0	76,460	76,460	
	375-R&M-Meters/General	2,698	0	5,590	5,590	
	376-R&M-Manholes/Mains	99,389	0	14,838	14,838	
	377-R&M-Pump Stations	31,107	0	5,444	5,444	
	378-R&M-Joint Use Y.B.	98,934	0	43,095	43,095	
	379-R&M-Computers	2,160	0	720	720	
	392-Software Maintenance	0	0	0	0	
	410-Fines and Penalties	0	0	0	0	
	480-Miscellaneous	0	0	0	0	
	490-Sewer Auth. Admin & Cap Funds	0	0	0	0	
	600-Capital Projects	1,722,229	0	8,579	8,579	
	601-Edgewood Vlg Sewer Project	0	0	0	0	
	602-Morrisville Capital Projects	0	650,000	0	0	
	603-Capital Construction-Robinson Place	0	0	0	0	
	603-YBSA Capital Projects	111,488	0	10,033	10,033	
	604-Capital Construction-Historic Village	0	0	0	0	
	604-I & I Improvements	0	0	0	0	
	700-Capital Purchases	0	0	0	0	
	800-Depreciation Expense	0	0	0	0	
	DEPARTMENT TOTALS	7,924,297	938,232	1,759,942	1,759,943	0
471	DEBT PRINCIPAL					
	003-Principal - GOB 2011/2016	0	0	0	0	
	004-Principal 2016 (New Money)	740,300	12,421,581	762,350	11,093,659	
	DEPARTMENT TOTALS	740,300	12,421,581	762,350	11,093,659	0
472	DEBT INTEREST					
	002-Amorization Expense	0	0	0	0	
	003-GOB 2011/2016	0	0	0	0	
	004-Interest 2016 (New Money)	372,686	0	91,881	91,881	
	DEPARTMENT TOTALS	372,686	0	91,881	91,881	0
	TOTAL EXPENDITURES (THIS PAGE)	9,037,282	13,359,813	2,614,173	12,945,483	0

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
PROPRIETARY FUNDS - SEWER FUND
EXPENDITURES**

FUND NO. 08 / 18

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
483	PENSION FUND EXPENDITURES					
	000-Unfunded Pension Expenses	0	0	0	0	
492	TRANSFERS					
	001-General Fund	400,000	100,000	0	200,000	0
	017-Bond Fund	0	0	0	0	
	062-DC Pension	0	0	936	936	
	065-NonUniform Pension	59,700	59,000	47,787	47,787	
	DEPARTMENT TOTALS	459,700	159,000	48,723	248,723	0
499	CAPITAL RESERVE	0	0	0	0	
	TOTAL EXPENSES	9,496,982	13,518,813	2,662,897	13,194,206	0
	NET INCOME (LOSS)	2,280,232	947,768	8,563,427	156,569	0
	SEWER FUND NET POSITION					
279 / 283	1/1 RETAINED EARNINGS NET INCOME (LOSS)	2,280,232	379,869	8,563,427	156,569	0
279 / 283	12/31 RETAINED EARNINGS	2,280,232	379,869	10,843,658	156,569	0
100	12/31 - CASH BALANCE	0				

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
COMMUNITY POOL
REVENUES**

FUND NO. 09

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
289	1/1 CASH BALANCE	14,793	0	14,793	14,793	0
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000 - Interest Earnings	732	250	2,873	3,100	1,000
367	COMMUNITY POOL					
	100 - Membership Fees	837,503	1,032,106	894,005	894,005	1,000,000
	200 - Miscellaneous Sales	80,628	134,500	142,201	142,201	145,000
	DEPARTMENT TOTALS	918,131	1,166,606	1,036,206	1,036,206	1,145,000
380	MISCELLANEOUS REVENUES					
	000 - Miscellaneous Revenues	(50)	0	460	0	0
392	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	0	0	0	0	0
	005 - Park and Rec Fund	74,021	0	0	14,741	0
	012 - American Rescue Plan	0	0	111,315	222,360	0
	031 - Pool Capital Reserve	0	0	0	0	0
	DEPARTMENT TOTALS	74,021	0	111,315	237,101	0
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	2,299	3,000	1,700	3,000	3,000
	002 - Workmens Compensation	8,620	3,000	2,372	3,000	3,000
	DEPARTMENT TOTALS	10,919	6,000	4,072	6,000	6,000
	TOTAL REVENUES	1,003,753	1,172,856	1,154,926	1,282,407	1,152,000
	TOTAL FUNDS AVAILABLE	1,018,546	1,172,856	1,169,719	1,297,200	1,152,000

TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
COMMUNITY POOL
EXPENDITURES

FUND NO. 09

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
452	COMMUNITY POOL					
	100 - Personnel	415,958	512,630	477,774	493,000	500,000
	103 - Over Time	41,772	35,000	33,860	29,085	30,000
	150 - Benefits/Life Ins.	1,196	1,200	1,997	1,646	2,000
	153 - Deferred Comp match	3,400	4,000	2,814	4,000	3,400
	156 - Hospitalization	68,283	63,000	79,298	85,000	80,000
	161 - FICA Employer's Share	29,342	41,894	42,252	39,940	40,545
	200 - Parts and Supplies	9,836	10,000	20,297	14,000	20,000
	210 - Office/Administration	27,423	29,000	28,913	28,000	28,000
	222 - Chemicals	34,017	40,000	27,912	35,000	40,000
	238 - Uniforms	8,623	9,000	5,663	7,800	8,000
	247 - Events and Programs	379	15,000	6,545	6,545	7,000
	248 - Membership Refunds	(108)	0	605	605	600
	249 - Other Exp. @ Pool	1,249	2,000	141	141	0
	260 - Minor Equipment	34,804	41,500	674	674	34,800
	300 - Contracted Services	59,412	70,860	67,230	72,877	70,860
	310 - Administrative Fees	0	0	0	0	0
	317 - Education/Training	4,498	7,500	1,284	3,200	7,500
	318 - Professional Services/Marketing	8,946	10,700	2,246	2,300	6,000
	338 - Pool Credit Card Merchant Fees	0	0	0	0	0
	352 - Casualty Insurance	13,749	14,085	14,572	13,800	14,085
	354 - Workers' Comp. Insurance	29,177	25,101	25,123	25,123	25,101
	360 - Utilities	74,381	72,500	142,106	70,000	72,500
	373 - Maint/Repairs/Facility	127,837	150,000	114,834	120,000	140,000
	376 - Maintenance/Grounds	0	0	902	902	0
	600 - Capital Construction	0	0	111,315	222,630	0
	700 - Capital Purchases	0	0	0	0	0
	800 - Depreciation Expense	0	0	0	0	0
	DEPARTMENT TOTALS	994,174	1,154,970	1,208,357	1,276,268	1,130,391
492	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	0	0	0	0	0
	031 - Pool Capital Reserve	0	0	0	0	0
	062 - DC Pension	0	9,798	9,808	9,800	10,083
	065 - NonUniform Pension	14,030	11,132	11,132	11,132	11,000
	TRANSFERS TOTAL	14,030	20,930	20,940	20,932	21,083
	TOTAL EXPENSES	1,008,204	1,175,900	1,229,296	1,297,200	1,151,474
	12/31 CASH BALANCE	14,793	(3,044)	(59,578)	0	526

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
TRAFFIC IMPACT FUND
REVENUES**

FUND NO. 11

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	138,352	197,832	197,985	197,985	201,362
341	INTEREST EARNINGS 000 - Interest Earnings	733	550	760	2,300	2,000
387	CONTRIBUTIONS 519 - Dev. Contr. Service Area 2	58,900	0	2,237	1,077	0
392	INTERFUND TRANSFERS IN 001 - Transfers From General Fund	0	0	0	0	0
	TOTAL REVENUES	59,633	550	2,997	3,377	2,000
	TOTAL FUNDS AVAILABLE	197,985	198,382	200,982	201,362	203,362

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
TRAFFIC IMPACT FUND
EXPENDITURES**

FUND NO. 11

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
439	HIGHWAY CONSTRUCTION					
	313 - Engineering Fees	0	0	0	0	0
	600 - Traffic Projects	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
492	INTERFUND TRANSFERS OUT					
	015 - Transfers To Golf	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	59,633	550	2,997	3,377	2,000
	ENDING FUND BALANCE	197,985	198,382	200,982	201,362	203,362

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
AMERICAN RESCUE PLAN FUND
REVENUES**

FUND NO. 12

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	0	1,718,281	1,719,207	1,719,207	1,246,568
341	INTEREST EARNINGS 000 - Interest Earnings	2,527	1,500	2,671	3,500	1,500
351	FEDERAL GRANTS 020 - Stimulus Money Receipt	1,716,680	1,716,681	1,727,535	1,716,681	0
	TOTAL REVENUES	1,719,207	1,718,181	1,730,206	1,720,181	1,500
	TOTAL FUNDS AVAILABLE	1,719,207	3,436,462	3,449,413	3,439,388	1,248,068

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
AMERICAN RESCUE PLAN
EXPENDITURES**

FUND NO. 12

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
492	INTERFUND TRANSFERS TO					
	001 - General Fund	0	786,692	786,692	786,692	200,000
	009 - Pool Fund	0	0	111,315	222,630	0
	019 - Special Projects	0	0	0	237,750	0
	030 - Capital Reserve	0	945,748	945,748	945,748	665,000
	036 - Road Machinery	0	0	0	0	20,000
	DEPARTMENT TOTALS	0	1,732,440	1,843,755	2,192,820	865,000
	TOTAL EXPENDITURES	0	1,732,440	1,843,755	2,192,820	865,000
	EXCESS REVENUES OVER EXPENDITURES	1,719,207	(14,259)	(113,548)	(472,639)	(863,500)
	ENDING FUND BALANCE	1,719,207	1,704,022	1,605,659	1,246,568	383,068

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
SEWER SALE
REVENUES**

FUND NO. 13

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	0	0	0	0	25,192,716
341	INTEREST EARNINGS					
	000 - Interest Earnings	0	100,000	71,565	102,000	50,000
	001 - SLGS proceeds	0		1,367,909	1,367,909	0
391	FIXED ASSETS					
	000 - Revenue from Sewer Sale	0	50,000,000	50,000,000	50,000,000	0
	Total sale- \$53,000,000					
	\$3,000,000 deposit on 12-15-20					
	TOTAL REVENUES	0	50,000,000	51,439,474	51,367,909	0
	TOTAL FUNDS AVAILABLE	0	50,000,000	51,439,474	51,367,909	25,192,716

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
SEWER SALE
EXPENDITURES**

FUND NO. 13

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
489	UNCLASSIFIED EXPENDITURE					
	310 - Professional Services	0	860,000	565,579	565,579	0
	430 - Transfer Taxes on Sale	0	0	4,439	4,439	0
	DEPARTMENT TOTALS	0	860,000	570,018	570,018	0
492	INTERFUND TRANSFER TO					
	001 - General Fund	0	0	0	0	
	007 - Parks & Rec Capital Reserve	0	0	0	0	1,245,933
	008 - Sewer Fund	0	14,421,581	11,093,659	11,093,659	0
	015 - Golf Fund	0	14,742,142	14,511,516	14,511,516	0
	DEPARTMENT TOTAL	0	29,163,723	25,605,174	25,605,175	1,245,933
	TOTAL EXPENDITURES	0	30,023,723	26,175,192	26,175,193	1,245,933
	EXCESS REVENUES OVER EXPENDITURES	0	19,976,277	25,264,282	25,192,716	(1,245,933)
	ENDING FUND BALANCE	0	19,976,277	25,264,282	25,192,716	23,946,783

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GOLF BOND REPAYMENT FUND
REVENUES**

FUND NO. 14

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	0	0	0	0	50,010
341	INTEREST EARNINGS 000 - Interest Earnings	0	100	0	10	250
392	INTERFUND TRANSFER 015 - Transfer from Golf Fund	0	50,000	0	50,000	75,000
	TOTAL REVENUES	0	50,100	0	50,010	75,250
	Amount due for Golf Bond repayment	14,511,516				
	SLGS Credit	820,745				
	Total Net payment	13,690,771				
	2022 payment	50,000				
	2023 budget	75,000				
	TOTAL FUNDS AVAILABLE	0	50,100	0	50,010	125,260

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GOLF BOND REPAYMENT FUND
EXPENDITURES**

FUND NO. 14

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	0	50,100	0	50,010	75,250
	ENDING FUND BALANCE	0	50,100	0	50,010	125,260

**LOWER MAKEFIELD TOWNSHIP
2023 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
REVENUES**

FUND NO. 15

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 11/3/22	2022 PROJECTED	2023 BUDGET
100	1/1 NET POSITION	82,753	0	(120,218)	(120,218)	74,678
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	0	0	0	0	0
367	GOLF PARTICIPATION FEES					
	100-Greens Fees	1,573,625	1,453,850	1,368,566	1,650,880	1,550,000
	110-Practice Range Revenue	204,176	213,000	148,546	212,000	204,000
	120-Cart Revenue	654,884	604,800	544,127	674,567	634,500
	130-Clothing	56,503	70,000	42,588	53,500	57,500
	131-Accessories	6,369	12,800	4,997	6,500	10,800
	132-Balls/Gloves	57,209	45,000	40,094	56,500	53,500
	133-Clubs	64,615	55,000	33,660	45,000	37,500
	134-Bags/Other Merchandise	31,356	20,000	33,902	42,000	25,500
	135-Lessons - Junior Camp	151,798	110,300	109,923	155,000	137,500
	136-Club Rental	0	4,000	0	0	4,000
	138-Handicap Fee	14,035	13,500	19,940	19,845	17,500
	139-Other Revenue	4,703	10,000	3,590	4,200	10,000
	140-Food	217,117	224,000	205,772	244,000	230,000
	141-Beverage	34,977	32,500	33,424	35,200	25,500
	142-Beer	168,899	192,500	171,690	192,000	178,500
	143-Liquor	73,645	70,300	74,533	83,500	70,500
	144-Wine	17,506	16,500	12,719	16,500	17,000
	145-Tabacco	0	0	0	0	0
	147-Other Revenue	90,281	64,000	70,752	90,000	66,000
	150-Food Sales - Banquet	195,843	156,500	136,115	210,000	162,000
	151-Beverage Sales - Banquet	2,377	500	3,008	1,200	1,200
	152-Beer Sales - Banquet	8,004	10,000	22,920	27,500	10,500
	153-Liquor Sales - Banquet	24,351	22,250	4,273	7,500	23,000
	154-Wine Sales - Banquet	10,607	4,000	679	2,000	4,000
	192-Interest Income	2,132	1,400	2,030	2,045	2,250
	195-Other G & A Revenue	23,831	15,000	495	1,500	7,500
	DEPARTMENT TOTALS	3,688,843	3,421,700	3,088,338	3,832,937	3,540,250
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenue	0	0	0	0	0
391	REVENUES					
	000-Sale of Fixed Assets	0	0	0	0	0
392	INTERFUND TRANSFER					
	001-Transfer from General Fund	0	0	0	0	0
	011-Transfer from Traffic Impact	0	0	0	0	0
	013-Transfer from Sewer Sale Fund	0	0	14,511,516	0	0
	020-Transfer from Debt Services	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	14,511,516	0	0
	TOTAL REVENUES	3,688,843	3,421,700	17,599,854	3,832,937	3,540,250
	TOTAL FUNDS AVAILABLE	3,688,843	3,421,700	17,479,635	3,712,719	3,614,928

LOWER MAKEFIELD TOWNSHIP
2023 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES

ND NO. 15

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 11/3/22	PROJECTED	BUDGET
453	GOLF COURSE					
	800-Depreciation Expense	0	0	0	0	0
462	COURSE & GROUNDS					
	100-Course & Grounds Salaried	128,221	147,951	100,196	133,000	124,200
	101-Course & Grounds Hourly	181,114	178,747	153,139	185,000	186,300
	150-Benefits	32,715	30,000	22,906	33,000	31,800
	161-FICA	31,635	24,992	25,526	32,000	23,753
	162-Unemployment Compensation Tax	0	12,418	0	0	11,803
	191-Laundry - Uniforms	2,454	1,725	3,120	0	1,125
	200-Supplies	11,315	9,000	17,996	11,000	11,500
	222-Chemicals	59,728	80,000	76,134	69,000	70,000
	223-Fertilizer	21,330	25,000	25,730	33,000	27,500
	224-Seeds/Trees Expenses	1,430	2,000	0	0	2,000
	232-Gas/Oil	10,913	15,000	32,495	37,500	37,500
	260-Small Tools	3,237	2,000	1,794	3,000	3,000
	300-Outside Services	7,646	11,500	3,268	11,500	11,500
	317-Education & Training	0	1,100	0	0	1,100
	321-Telephone and fax	0	0	0	0	0
	322-Aquatic Weed Management	1,150	2,000	1,300	1,500	2,000
	323-Irrigation	21,615	5,000	11,393	10,500	5,750
	324-Port-O-Lets	0	1,000	0	0	0
	326-Sand/Top Dressing	18,459	9,800	6,596	4,500	7,500
	329-Course & Grounds Travel	0	2,200	0	0	1,500
	335-Tournament Expenses	590	1,200	218	0	0
	354-Worker's Compensation	4,102	8,700	5,149	5,200	9,200
	362-Utilities - Pump House	15,399	14,500	11,935	12,500	15,000
	363-Water	12,434	10,000	29,155	32,500	12,500
	364-Utilities - Maintenance Building	1,521	4,000	154	550	2,250
	370-Equipment Lease	100,997	86,400	65,329	101,000	88,000
	371-Equipment Rental	735	5,000	(585)	5,550	5,050
	373-Building Management	595	1,500	771	815	1,500
	374-Repairs & Maintenance	33,643	30,000	30,434	35,000	33,500
	376-Landscape Expenses	739	4,500	0	4,000	4,000
	420-Subscriptions	1,703	1,000	875	1,750	1,750
	480-Course & Grounds Miscellaneous	0	900	3,000	3,250	1,200
	481-Other Course & Ground Expenses	0	0	0	0	0
	700-Capital Purchases	195	0	0	0	0
	DEPARTMENT TOTALS	705,614	729,133	628,029	766,615	733,781
463	PRACTICE RANGE					
	200-Supplies	23,682	3,500	15,555	17,500	3,500
	201-Range Balls	15,750	24,500	9,000	9,000	15,000
	DEPARTMENT TOTALS	39,432	28,000	24,555	26,500	18,500

LOWER MAKEFIELD TOWNSHIP
2023 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES

ND NO. 15

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 11/3/22	PROJECTED	BUDGET
464	CARTS					
	100-Carts - Salaried	76,316	0	0	0	0
	101-Carts - Hourly	0	67,176	67,066	78,215	78,550
	150-Benefits	0	0	0	0	0
	161-FICA	7,739	5,139	5,817	7,944	6,009
	162-Unemployment Compensation Tax	0	1,545	0	0	1,807
	200-Supplies	1,584	2,000	10,888	13,500	2,500
	260-Minor Equipment - Carts	260	700	0	250	550
	374-Repairs & Maintenance	3,987	1,500	39	500	1,500
	380-Cart Lease	76,499	77,400	63,749	78,000	77,400
	DEPARTMENT TOTALS	166,385	155,460	147,559	178,409	168,316
465	PRO SHOP					
	100-Pro Shop - Salaried	211,603	203,211	149,598	218,000	205,000
	101-Pro Shop - Hourly	46,253	67,176	45,312	51,500	49,804
	150-Benefits	5,735	6,000	4,135	5,815	6,300
	161-FICA	26,608	20,685	19,686	27,500	19,493
	162-Unemployment Compensation Tax	0	1,545	0	0	13,414
	180-Cost of Goods Sold - Merchandise	165,990	148,350	130,716	158,760	138,600
	191-Laundry - Uniforms	0	3,700	0	4,500	6,000
	199-Comission	0	0	0	3,144	3,000
	200-Supplies	784	1,000	137	500	1,000
	203-Score Cards	2,344	2,000	1,408	2,450	3,100
	206-Miscellaneous Supplies	554	1,000	0	0	1,000
	211-Handicap Expenses	2,600	10,500	16,506	17,000	12,250
	317-Education & Training	531	1,100	0	550	1,100
	335-Tournament Expense	0	1,200	0	600	1,200
	354-Worker's Compensation	3,876	6,300	5,143	5,895	6,600
	374-Repairs & Maintenance	775	0	0	2,000	1,500
	376-Landscape Expenses	219	500	1,750	0	0
	400-Over/Short	33	0	0	0	0
	419-Golf Club Rental Expense	0	0	0	0	0
	420-Dues and Subscriptions	17,607	6,400	1,926	6,400	6,400
	481-Other Pro Shop Expenses	7,788	3,000	5,145	7,800	5,500
	DEPARTMENT TOTALS	493,299	483,667	381,462	512,414	481,261
466	FOOD & BEVERAGE					
	100-Food & Beverage - Salaried	155,678	155,071	134,467	155,000	154,500
	101-Food & Beverage - Hourly	151,290	142,387	137,848	165,000	150,000
	150-Benefits	5,202	6,000	3,648	6,700	6,300
	161-FICA	31,060	22,756	27,845	33,000	23,294
	162-Unemployment Compensation Tax	0	9,816	0	0	9,526
	180-Cost of Goods Sold - Food	157,550	140,312	139,194	171,000	176,400
	181-Cost of Goods Sold - Beverage	19,162	16,413	9,901	22,500	9,500
	182-Cost of Goods Sold - Beer	56,150	64,809	41,278	60,000	56,400
	183-Cost of Goods Sold - Liquor	28,892	33,905	31,876	33,300	32,550
	184-Cost of Goods Sold - Wine	18,058	7,026	4,208	7,215	7,560
	185-Cost of Goods Sold - Banquet	0	0	0	0	0
	191-Laundry - Uniforms	101	2,000	0	600	1,500
	192-Laundry - Linens	14,276	12,000	6,962	10,800	7,500
	200-Bar Supplies	2,002	1,050	975	1,000	1,050

LOWER MAKEFIELD TOWNSHIP
2023 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES

ND NO. 15

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 11/3/22	PROJECTED	BUDGET
cont.	201-China/Glass/Silver	342	1,100	0	0	1,100
	202-Cleaning Supplies	1,071	2,000	933	1,750	1,750
	203-Dining Room Supplies	0	0	0	0	0
	204-Kitchen Supplies	7,504	6,650	12,995	13,500	9,550
	205-Paper Supplies	10,341	8,100	1,039	6,500	7,400
	206-Miscellaneous Supplies	1,208	1,000	250	1,000	1,000
	209-Flowers/Decorations	2,332	1,300	0	750	1,150
	215-Licenses & Permits	1,530	2,750	2,021	1,850	1,950
	225-Meals & Entertainment	357	2,950	1,150	1,500	1,500
	300-Outside Services	20,362	14,000	16,150	25,500	20,000
	317-Education & Training	228	600	80	250	600
	341-Printing/Reproduction	1,758	2,250	0	1,500	2,250
	354-Worker's Compensation	4,179	8,329	5,546	6,500	8,200
	371-Equipment Rental	16,001	4,500	3,121	6,500	6,500
	374-Repairs & Maintenance	14,656	11,600	7,493	12,800	11,600
	381-Other Food & Beverage Expenses	0	400	0	400	400
	400-Over/Short	(529)	0	35	0	0
	DEPARTMENT TOTALS	720,761	681,074	589,016	746,415	711,030
467	Marketing					
	100-Marketing - Salaried	0	17,250	0	0	0
	340-Advertising	22,706	10,000	22,137	28,500	17,250
	345-Tournaments	7,257	19,000	2,680	6,500	10,000
	346-Cyber Golf	2,323	0	3,000	9,000	19,000
	347-Collateral	0	0	0	0	0
	350-Website	0	0	0	0	0
	DEPARTMENT TOTALS	32,287	46,250	27,817	44,000	46,250
468	General & Administrative					
	100-General & Administrative - Salarie	159,136	153,045	103,436	162,000	160,425
	101-General & Administrative - Hourly	0	5,472	0	0	0
	150-Benefits	4,619	3,600	3,641	4,275	4,000
	161-FICA	14,645	11,708	9,451	11,000	12,273
	162-Unemployment Compensation Tax	0	3,520	0	0	3,509
	191-Laundry - Uniforms	0	0	0	0	0
	192-Staff Uniforms	(198)	600	0	250	600
	202-Cleaning Supplies	3,974	1,700	72	450	1,100
	207-Bathroom Supplies	1,441	2,304	1,997	1,500	1,600
	210-Office Supplies	6,437	6,600	2,734	6,225	6,650
	215-Taxes, Licenses & Permits	0	0	210	400	1,000
	225-Meals & Entertainment	117	700	0	150	550
	300-Outside Services	41,106	18,000	21,837	32,000	33,280
	312-Management Fees	97,830	98,880	75,362	98,000	102,340
	314-Legal Fees	0	0	0	0	0
	317-Education & Training	0	0	0	0	600
	321-Telephone	11,041	9,400	6,243	12,000	12,200
	325-Postage/Messenger	1,170	1,200	361	1,500	1,500
	329-Travel	1,800	3,600	0	1,200	1,800
	338-Credit Card Charges	82,061	68,141	68,630	87,000	85,260

**LOWER MAKEFIELD TOWNSHIP
2023 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 11/3/22	PROJECTED	BUDGET
cont.						
	339-Bank Charges	1,565	600	894	1,700	1,550
	340-Advertising & Promotion	0	0	0	0	0
	341-Printing/Reproduction	0	0	0	0	0
	342-Employee Procurement	0	0	0	0	800
	343-Data Processing Expenses	3,769	12,100	6,218	8,000	8,500
	354-Worker's Compensation	3,167	3,061	3,968	4,600	4,830
	360-Utilities - Clubhouse	46,386	31,500	32,993	43,500	42,400
	361-Water	10,799	10,300	8,005	10,000	10,800
	362-Cable TV	4,662	4,200	5,001	4,800	4,850
	363-Trash Removal	0	0	0	0	0
	372-Security	2,218	2,200	1,341	2,350	2,450
	374-Repairs & Maintenance	0	0	0	0	0
	375-Clubhouse Maintenance	17,420	11,500	12,656	17,200	15,000
	376-Equipment Maintenance	(1,788)	0	0	0	0
	399-Goodwill	295	0	0	350	750
	401-Bad Debt Expense	0	0	0	0	0
	420-Dues & Subscriptions	429	2,000	1,072	1,800	1,800
	480-Miscellaneous	142	600	200	400	500
	481-Other General & Admin Expenses	0	0	0	0	0
	540-Contributions	0	0	0	0	0
	700-Capital Purchases	97,729	125,000	135,438	144,453	80,000
	DEPARTMENT TOTALS	611,973	591,531	501,760	657,103	602,917
471	Debt Principal					
	000-Debt Principal 2010/2015	655,000	0	0	0	0
	005-Debt Principal 2013A	0	0	0	0	0
	009-Debt Principal GOB 2018	0	0	0	0	0
	DEPARTMENT TOTALS	655,000	0	0	0	0
472	Debt Interest					
	002-Debt Interest - D.V.R.F.A.	0	0	0	0	0
	003-Debt Interest - GOB 2010/2015	13,100	0	0	0	0
	004-Debt Interest - Amortization Expen	0	0	0	0	0
	005-Debt Interest - GOB 2013A	42,956	0	0	0	0
	009-Debt Interest - GOB 2018	328,255	0	0	0	0
	DEPARTMENT TOTALS	384,311	0	0	0	0
475	BOND ISSUANCE COSTS					
	000-Bond Issuance Costs		0	0	0	0
492	Transfers					
	001-Transfer to General Fund	0	400,000	0	400,000	455,000
	007-Transfer to Parks & Rec Capital	0	205,000	0	205,000	150,000
	014-Transfer to Golf Bond Repayment Fund	0	50,000	0	50,000	75,000
	016-Transfer to Golf Capital	0	51,585	0	51,585	75,000
	DEPARTMENT TOTALS	0	706,585	0	706,585	755,000
	TOTAL EXPENDITURES	3,809,062	3,421,700	2,300,198	3,638,041	3,517,055
	EXCESS REVENUES OVER EXPENDITURES	(120,218)	0	15,299,656	194,896	23,195
	NET INCOME / (LOSS)	(120,218)	0	15,179,437	74,678	97,873

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GOLF CAPITAL PROJECTS
REVENUES**

FUND NO. 16

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	0	0	0	0	50,000
341	INTEREST EARNINGS 000 - Interest Earnings	0	100	0	0	100
392	INTERFUND TRANSFERS FROM 015 - Golf Fund	0	51,585	0	50,000	75,000
	TOTAL REVENUES	0	51,685	0	50,000	75,100
	TOTAL FUNDS AVAILABLE	0	51,685	0	50,000	125,100

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GOLF CAPITAL PROJECTS
EXPENDITURES**

FUND NO. 16

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
492	INTERFUND TRANSFERS TO 015 - Golf Fund	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	0	51,685	0	50,000	75,100
	ENDING FUND BALANCE	0	51,685	0	50,000	125,100

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
2016 BOND PROCEEDS
REVENUES**

FUND NO. 17

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
	1/1 FUND BALANCE	4,920,183	4,277,838	4,277,792	4,277,792	4,288,892
341	INTEREST EARNINGS 000-Interest Earnings	14,954	15,000	8,290	11,100	15,000
392	INTERFUND TRANSFERS 019-Transf from Special Projects Fund	0	0	0	0	0
393	BOND PROCEEDS 105 - Bond Proceeds	0	0	0	0	0
	TOTAL REVENUES	14,954	15,000	8,290	11,100	15,000
	TOTAL FUNDS AVAILABLE	4,935,137	4,292,838	4,286,082	4,288,892	4,303,892

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
2016 BOND PROCEEDS
EXPENDITURES**

FUND NO. 17

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
492	INTERFUND TRANSFERS					
	001 - Transfer To General Fund	0	0	0		0
	003 - Transfer To Fire Protection	0	0	0		0
	005 - Transfer To Park & Recreation	0	0	0		0
	006 - Transfer To Park & Rec FIL	0	0	0		0
	018 - Transfer To Sewer Capital	0	0	0		0
	019 - Transfer To Special Projects	657,345	500,000	0	0	500,000
	030 - Transfer To Capital Reserve	0	0	0		0
	DEPARTMENT TOTALS	657,345	500,000	0	0	500,000
	TOTAL EXPENDITURES	657,345	500,000	0	0	500,000
	EXCESS REVENUES OVER EXPENDITURES	(642,391)	(485,000)	8,290	11,100	(485,000)
	ENDING FUND BALANCE	4,277,792	3,792,838	4,286,082	4,288,892	3,803,892

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
SPECIAL PROJECTS FUND
REVENUES**

FUND NO. 19

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	60,373	0	1,058	1,058	76,367
341	INTEREST EARNINGS					
	000 - Interest Earnings	0	0	0	0	0
351	FEDERAL GRANTS					
	092 - FEMA - 2012	0	0	0	0	0
	093 - FEMA - 2015	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
354	STATE GRANTS					
	050-ARLE Grant	0	279,000	0	0	279,000
	051 - Multi-Modal Grant	0	0	0	0	0
	052 - Dog Park Grant	94	0	0	0	0
	053 - PCCD Grant	0	0	0	0	0
	DEPARTMENT TOTAL	94	279,000	0	0	279,000
357	LOCAL GOVERNMENT GRANTS					
	001 - Local Government Grants	0	725,000	0	725,000	0
380	MISCELLANEOUS REVENUES					
	006 - Park & Ride Lot Sale	0	0	0	0	0
387	CONTRIBUTIONS					
	190 - Offsite Improvement Fees	0	0	0	0	0
	191 - Offsite Traffic Improvement Fees	0	0	0	0	0
	197 - Matrix Fee	0	0	0	0	0
	198 - Fee In Lieu - Sidewalks	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
392	INTERFUND TRANSFER					
	001 - Transfer From General Fund	48,624	125,000	0	125,000	0
	005 - Transfer From Park & Rec	0	14,750	0	0	0
	012 - Transfer From American Rescue Plan	0	0	0	237,750	0
	017 - Transfer From 2016 Bond Fund	657,345	500,000	0	0	500,000
	021 - Transfer From Regency Bridge Fund	0	0	0	0	0
	038 - Transfer From Sidewalk FIL	0	0	0	0	0
	DEPARTMENT TOTAL	705,969	639,750	0	362,750	500,000
	TOTAL REVENUES	706,063	1,643,750	0	1,087,750	779,000
	TOTAL FUNDS AVAILABLE	766,436	1,643,750	1,058	1,088,808	855,367

TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
SPECIAL PROJECTS FUND
EXPENDITURES

FUND NO. 19

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
460	SPECIAL PROJECTS					
	700 - Land Acquisition	0	0	0	0	0
492	INTERFUND TRANSFERS OUT					
	001-Transfer to General Fund	0	0	0	0	0
	017-Transfer to Bond Fund	0	0	0	0	0
	020 - Transfer to Debt Service	0	0	0	0	0
	038 - Transfer to Sidewalk FIL	50,312	0	0	0	0
	DEPARTMENT TOTAL	50,312	0	0	0	0
600	CAPITAL CONSTRUCTION					
	610-Snipes Tract Development	0	0	0	0	0
	611-Memorial Park East Development	0	0	0	0	0
	612-Dog Park Construction	0	0	0	0	0
	613-Caiola Field Improvements	0	0	0	0	0
	614-Sandy Run	647,198	0	21,361	21,361	0
	615-Big Oak/Make - turn lane, x-walk	11,416	250,000	5,376	10,000	240,000
	616-Rt.332-Mir.Lake-signal interconne	39,706	0	0	0	0
	617-Community Park Trail-engineering	16,745	43,750	4,981	25,000	0
	618-Community Park Trail - Construct.	0	725,000	240,716	725,000	0
	619-Police Records Mngmt.	0	0	0	0	0
	620-Codes permit software upgrade	0	75,000	73,080	73,080	0
	657-Special Projects-website	0	50,000	0	0	50,000
	658-Quiet Zone - Engineering	0	0	0	0	0
	659-Quiet Zone - Construction	0	500,000	0	0	500,000
	666-PEMA Sweeny Acquisition	0	0	0	0	0
	667-PEMA Elevation	0	0	0	0	0
	668-PEMA 2014 Elevation	0	0	0	0	0
	715-Maplevale Storm Water	0	0	0	158,000	65,000
	748-Woodside Road Bikepath	0	0	0	0	0
	DEPARTMENT TOTAL	715,066	1,643,750	345,514	1,012,441	855,000
	TOTAL EXPENDITURES	765,378	1,643,750	345,514	1,012,441	855,000
	EXCESS REVENUES OVER EXPENDITURES	(59,315)	0	(345,514)	75,309	(76,000)
	ENDING FUND BALANCE	1,058	0	(344,456)	76,367	367

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
DEBT SERVICE FUND
REVENUES**

FUND NO. 20

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	0	2,150	5,532	5,532	431,681
301	REAL ESTATE TAXES		2.09 mills			2.09 Mills
	100 - Current	1,470,307	1,116,628	1,067,529	1,123,430	1,129,878
	200 - Delinquent	12,588	5,000	6,244	6,300	5,000
	600 - Interim	8,065	2,500	2,932	1,800	2,500
	601 - Interim - Delinquent	1,094	500	402	500	500
	DEPARTMENT TOTALS	1,492,054	1,124,628	1,077,107	1,132,030	1,137,878
341	INTEREST EARNINGS					
	000 - Interest Earnings	642	500	743	2,500	1,000
380	MISCELLANEOUS REVENUE					
	000 - Miscellaneous Revenue	0	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	74,600	500	0	0	0
	003 - Fire Protection Fund	49,056	49,182	43,064	49,182	49,182
	005 - Park & Recreation	173,757	173,757	0	173,757	50,000
	019 - Street Projects	0	0	0	0	0
	030 - Capital Reserve	0	0	0	0	0
	DEPARTMENT TOTALS	297,413	223,439	43,064	222,939	99,182
393	NOTE PROCEEDS					
	000 - 2018 Bond Proceeds	0	0	0	0	0
394	BOND PREMIUMS					
	000 - 2019 Bond Premiums	0	0	0	0	0
	TOTAL REVENUES	1,790,109	1,348,567	1,120,914	1,357,469	1,238,060
	TOTAL FUNDS AVAILABLE	1,790,109	1,350,717	1,126,445	1,363,001	1,669,741

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
DEBT SERVICE FUND
EXPENDITURES**

FUND NO. 20

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
471	DEBT PRINCIPAL					
	000 - Principal - 2010A	0	0	0	0	0
	002 - Principal - 2015	995,000	0	0	0	0
	004 - Principal - PEMA	0	0	0	0	0
	005 - Principal - D.V.R.F.A. 2004	0	0	0	0	0
	006 - Principal - 2013A	15,000	165,000	0	165,000	170,000
	007 - Principal - 2016	309,700	315,000	317,650	317,650	330,000
	009-Principal -GOB 2018	130,000	135,000	135,000	135,000	145,000
	384 - Principal - Radio Equipment	48,296	46,754	48,564	48,564	0
	DEPARTMENT TOTAL	1,497,996	661,754	501,214	666,214	645,000
472	DEBT INTEREST					
	000 - Interest - 2010A	0	0	0	0	0
	002 -Interest - 2015	19,900	0	0	0	0
	004 -Interest - PEMA	0	0	0	0	0
	005 - Interest - D.V.R.F.A. 2004	0	0	0	0	0
	006 - Interest - 2013A	16,325	15,950	7,975	15,950	11,000
	007 - Interest - 2016	188,408	179,031	267,944	180,791	167,706
	009 - Interest- GOB 2018	59,250	52,625	28,000	52,625	45,625
	384 - Radio Equipment Install	1,823	3,365	728	3,365	0
	DEPARTMENT TOTAL	285,706	250,971	304,647	252,731	224,331
473	LOAN PAYMENT					
	000 - Road Paving Loan Payment	0	435,141	286,071	286,072	572,144
475	FISCAL AGENT'S FEES					
	000 - Trustee Fees	875	2,500	2,375	12,375	2,500
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	0	0	0	0	0
	015 - Trnsfer to Golf Fund	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
493	BOND ISSUANCE					
	000 - 2018 Bond Issuance Cost	0	0	0	0	0
494	PAYMENT TO REFUNDING AGENT					
	000 - Payment to Refunding Agent	0	0	0	0	0
	TOTAL EXPENDITURES	1,784,577	915,225	1,094,308	931,320	1,443,975
	EXCESS REVENUES OVER EXPENDITURES	5,532	433,342	26,606	426,149	(205,915)
	ENDING FUND BALANCE	5,532	435,492	32,138	431,681	225,766

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
REGENCY BRIDGE
REVENUES**

FUND NO. 21

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	578,840	592,890	631,290	631,290	673,790
341	INTEREST EARNINGS 000-Interest Earnings	2,385	2,200	2,507	7,500	1,500
380	MISCELLANEOUS REVENUE 000-Miscellaneous Revenue	74,250	10,000	47,850	40,000	10,000
	TOTAL REVENUES	76,635	12,200	50,357	47,500	11,500
<p>As part of the matrix settlement agreement all funds in this account must be utilized for "open space and/or infrastructure improvements in the area bounded by the south side of the railroad tracks and west of Stoney Hill Road"</p>						
	TOTAL FUNDS AVAILABLE	655,475	605,090	681,647	678,790	685,290

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
REGENCY BRIDGE
EXPENDITURES**

FUND NO. 21

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
460	REGENCY BRIDGE ESC PD - FEES					
	310 - Professional Services	24,186	0	1,032	5,000	65,000
	600 - Regency area improvements	0	0	0	0	600,000
	DEPARTMENT TOTALS	24,186	0	1,032	5,000	665,000
	TOTAL EXPENDITURES	24,186	0	1,032	5,000	665,000
	EXCESS REVENUES OVER EXPENDITURES	52,450	12,200	49,325	42,500	(653,500)
	ENDING FUND BALANCE	631,290	605,090	680,615	673,790	20,290

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
CAPITAL RESERVE FUND
REVENUES**

FUND NO. 30

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	0	0	(0)	(0)	522,553
	Deferred Revenue					
	Accounts Payable					
	Accounts Receivable					
	Cash Total	0	0	(0)	(0)	522,553
341	INTEREST EARNINGS					
	000-Interest Earnings	0	0	2,017	2,017	0
354	STATE GRANTS					
	080-DEP 902 Recycling Grant	0	0	0	0	0
	090-DCED Police Grant	60,000	0	0	0	0
	DEPARTMENT TOTALS	60,000	0	0	0	0
380	MISCELLANEOUS REVENUE					
	006-Water Company Road Reimburse.	0	0	0	0	0
	007-Insurance Reimbursement	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	001-General Fund	115,771	734,108	734,108	734,108	0
	012-American Rescue Plan	0	945,748	945,748	945,748	665,000
	017-2016 Bond Fund	0	0	0	0	0
	038-Sidewalk FIL	0	0	0	0	0
	DEPARTMENT TOTALS	115,771	1,679,856	1,679,856	1,679,856	665,000
393	PROCEEDS FROM LOAN					
	001-Proceeds from Road Paving Loan	0	1,650,000	1,650,000	1,650,000	0
	TOTAL REVENUES	175,771	3,329,856	3,331,873	3,331,873	665,000
	TOTAL FUNDS AVAILABLE	175,771	3,329,856	3,331,872	3,331,873	1,187,553

TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
CAPITAL RESERVE FUND
EXPENDITURES

FUND NO. 30

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
438	HIGHWAY MAINTENANCE					
	313-Engineering Fees	0	263,793	0	227,000	100,000
460	PROJECTS					
	702-RACP Professional Services	0	0	0	0	0
	705-Bridge Repair and Improvement	0	191,955	0	0	200,000
	713-Community Center - Const	0	0	0	0	0
	714-Community Center - Prof Services	0	0	0	0	0
	724-Storm Water Projects	0	0	0	0	0
	DEPARTMENT TOTALS	0	191,955	0	227,000	200,000
472	DEBT INTEREST					
	003-Interest Expense Bucks County	0	0	0	0	0
480	MISC. EXPENDITURES					
	600-Capital Projects-Township Facilities	0	192,000	29,166	57,000	200,000
	601-Capital Construction-Roads	27,253	2,301,158	72,677	2,280,000	50,000
	700-Capital Purchases-Gen Fund	148,518	330,000	1,271	113,000	0
	702-Capital Purchases-Parks & Rec	0	0	0	0	0
	703-Capital Purchases-Public Works	0	0	0	0	245,000
	704-Capital Purchases-Police Cars	0	0	55,373	82,320	167,000
	705-Capital Purchases-Fire	0	0	0	0	175,000
	710-Capital Purchases-Miscellaneous	0	0	0	0	0
	801-Capital Purchase-Traffic Lights	0	50,950	0	50,000	50,500
	DEPARTMENT TOTALS	175,771	2,874,108	158,487	2,582,320	987,500
492	INTERFUND TRANSFERS					
	020-Transfer to Debt Service	0	0	0	0	0
	TOTAL EXPENDITURES	175,771	3,329,856	158,487	2,809,320	1,187,500
	EXCESS REVENUES OVER EXPENDITURES	(0)	0	3,173,386	522,553	(522,500)
	ENDING CASH BALANCE	(0)	0	3,173,386	522,553	53

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
POOL CAPITAL RESERVE FUND
REVENUES**

FUND NO. 31

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	14,278	14,308	14,336	14,336	14,476
	REVENUES:					
341	INTEREST EARNINGS 000-Interest Earnings	58	30	55	140	
392	INTERFUND TRANSFERS 009-Transfer From Pool	0	0	0	0	
	TOTAL REVENUES	58	30	55	140	0
	TOTAL FUNDS AVAILABLE	14,336	14,338	14,391	14,476	14,476

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
POOL CAPITAL RESERVE FUND
EXPENDITURES**

FUND NO. 31

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
480	MISCELLANEOUS EXPENDITURES 600-Capital Projects	0	0	0	0	
492	INTERFUND TRANSFERS TO 009-Pool	0	0	0	0	
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	58	30	55	140	0
	ENDING FUND BALANCE	14,336	14,338	14,391	14,476	14,476

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
TREE BANK FUND
REVENUES**

FUND NO. 32

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	104,306	78,606	78,246	78,246	67,146
341	INTEREST EARNINGS 000 - Interest Earnings	400	200	299	900	750
380	MISCELLANEOUS REVENUES 006 - Sale of Park & Ride	0	0	0	0	0
387	DEVELOPER CONTRIBUTIONS 060 - Fee in Lieu of Trees	0	0	0	0	0
	TOTAL REVENUES	400	200	299	900	750
	TOTAL FUNDS AVAILABLE	104,706	78,806	78,545	79,146	67,896

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
TREE BANK FUND
EXPENDITURES**

FUND NO. 32

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
455	SHADE TREES 760 - Tree Purchase & Landscaping	26,460	25,000	260	12,000	2,500
	TOTAL EXPENDITURES	26,460	25,000	260	12,000	2,500
	EXCESS REVENUES OVER EXPENDITURES	(26,060)	(24,800)	39	(11,100)	(1,750)
	ENDING FUND BALANCE	78,246	53,806	78,285	67,146	65,396

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
LIQUID FUELS FUND
REVENUES**

FUND NO. 35

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1/ FUND BALANCE	93,567	129,700	170,852	170,852	68,352
341	INTEREST EARNINGS	2,264	3,000	2,438	2,800	2,600
355	STATE SHARED REVENUES					
	050-Liquid Fuels Entitlement	995,240	980,271	999,360	999,360	1,009,507
	051-Act 32 Entitlement	16,840	16,840	16,840	16,840	16,840
	DEPARTMENT TOTALS	1,012,080	997,111	1,016,200	1,016,200	1,026,347
392	INTERFUND TRANSFERS					
	001 - Transfer From General Fund	0	0	0	0	0
	TOTAL REVENUES	1,014,345	1,000,111	1,018,638	1,019,000	1,028,947
	TOTAL FUNDS AVAILABLE	1,107,912	1,129,811	1,189,490	1,189,852	1,097,298

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
LIQUID FUELS FUND
EXPENDITURES**

FUND NO. 35

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
438	HIGHWAY MAINTENANCE					
	100- Personal Services	150,744	150,000	151,626	150,000	150,000
	161- FICA Employer's Share	11,532	11,475	11,599	11,500	11,500
	200 - Parts & Supplies	0	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	305 - Outside Labor	0	0	0	0	0
	313 - Engineering Fees	46,930	70,000	284,923	85,000	70,000
	DEPARTMENT TOTALS	209,205	231,475	448,149	246,500	231,500
439	HIGHWAY/ROAD/STREET CONSTRUCTION					
	245 - Materials	91,571	75,000	75,408	95,000	75,000
	374 - Repairs and Maintenance	636,284	777,233	182,100	780,000	735,000
	700 - Capital Purchases	0	0	0	0	0
	DEPARTMENT TOTALS	727,855	852,233	257,509	875,000	810,000
480	MISCELLANEOUS EXPENDITURES					
	210 - Office/Administration	0	0	0	0	0
	TOTAL EXPENDITURES	937,060	1,083,708	705,657	1,121,500	1,041,500
	EXCESS REVENUES OVER EXPENDITURES	77,285	(83,597)	312,981	(102,500)	(12,553)
	ENDING FUND BALANCE	170,852	46,103	483,833	68,352	55,798

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
ROAD MACHINERY FUND
REVENUES**

FUND NO. 36

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	158,842	99,727	100,621	100,621	76,975
301	REAL ESTATE TAXES	.30 mills	.30 mills			.30 mills
	100 - Current	158,098	160,282	153,234	161,258	161,691
	200 - Delinquent	1,326	500	657	800	1,000
	600 - Interim-Current	849	200	431	300	300
	601 - Interim - Delinquent	115	0	42	39	100
	DEPARTMENT TOTAL	160,387	160,982	154,365	162,397	163,091
341	INTEREST EARNINGS					
	000-Interest Earnings	599	400	371	1,200	1,000
357	LOCAL GOVERNMENT GRANTS					
	480 - Miscellaneous Grants	0	0	0	51,979	29,702
392	INTERFUND TRANSFER					
	001 - Road Machinery	0	0	0	0	0
	012 - American Rescue Plan	0	0	0	0	20,000
	DEPARTMENT TOTAL	0	0	0	0	20,000
	TOTAL REVENUES	160,986	161,382	154,735	215,576	213,793
	TOTAL FUNDS AVAILABLE	319,828	261,109	255,357	316,197	290,768

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
ROAD MACHINERY FUND
EXPENDITURES**

FUND NO. 36

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
480	MISCELLANEOUS EXPENDITURES					
	384 - Lease Expense	174,424	224,140	206,526	239,222	290,440
	800 - Capital Equipment	44,783	0	0	0	
	DEPARTMENT TOTAL	219,207	224,140	206,526	239,222	290,440
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	0	0	0	0	0
	TOTAL EXPENDITURES	219,207	224,140	206,526	239,222	290,440
	EXCESS REVENUES OVER EXPENDITURES	(58,221)	(62,758)	(51,791)	(23,646)	(76,647)
	ENDING FUND BALANCE	100,621	36,969	48,831	76,975	328

**LOWER MAKEFIELD TOWNSHIP
2023 ANNUAL OPERATING BUDGET
SIDEWALK FEE IN LIEU
REVENUES**

FUND NO. 38

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	<u>1/1 FUND BALANCE</u>	0	50,412	50,451	50,512	51,112
341	INTEREST EARNINGS 000-Interest Earnings	139	100	193	600	600
387	CONTRIBUTIONS 600 - Developers	0	0	0	0	0
392	INTERFUND OPERATING TRANSFER 001- General Fund 019 - Special Projects	0 50,312	0 0	0 0	0 0	0 0
	DEPARTMENT TOTALS	50,312	0	0	0	0
	TOTAL REVENUES	50,451	100	193	600	600
	TOTAL FUNDS AVAILABLE	50,451	50,512	50,643	51,112	51,712

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
SIDEWALKS FEE IN LIEU
EXPENDITURES**

FUND NO. 38

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
480	MISCELLANEOUS EXPENDITURES					
	600 - Capital Projects	0	0	0	0	0
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	0	0	0	0	0
	019 - Transfer to Special Projects	0	0	0	0	0
	030 - Transfer to Capital Reserve	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	50,451	100	193	600	600
	ENDING FUND BALANCE	50,451	50,512	50,643	51,112	51,712

**LOWER MAKEFIELD TOWNSHIP
2023 ANNUAL OPERATING BUDGET
MEMORIAL FUND
REVENUES**

FUND NO. 40

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	<u>1/1 FUND BALANCE</u>	10,652	3,322	2,165	2,165	13,345
341	INTEREST EARNINGS 000-Interest Earnings	73	25	53	60	60
387	CONTRIBUTIONS--PRIVATE SOURCES 000-Contributions--private sources	0	0	0	0	0
392	INTERFUND OPERATING TRANSFER 001- General Fund	40,000	58,000	45,000	58,000	40,000
	TOTAL REVENUES	40,073	58,025	45,053	58,060	40,060
	TOTAL FUNDS AVAILABLE	50,725	61,347	47,218	60,225	53,405

**LOWER MAKEFIELD TOWNSHIP
2023 ANNUAL OPERATING BUDGET
MEMORIAL FUND
EXPENDITURES**

FUND NO. 40

DEPT.	ACCOUNT	2021	2022	2022	2022	2023
		PRELIMINARY ACTUAL	BUDGET	YTD - 10/17/22	PROJECTED	BUDGET
459	MEMORIAL CONSTRUCTION FUND					
	100-Personnel	0	0	0	0	0
	200-Parts & Supplies	4,842	2,000	4,108	4,400	2,400
	210-Office/Administration	0	0	0	0	0
	300-Contracted Services	20,766	42,000	21,086	28,000	35,000
	340- Advertising and Printing	2,118	0	0	0	0
	366-Utilities - Water	14,364	11,000	6,170	10,800	11,000
	374-Repairs and Maintenance	2,079	2,500	0	0	0
	480-Miscellaneous Expense	0	0	0	0	0
	481- 9-11 Events	(161)	0	0	0	0
	767- Utilities - PECO	4,551	3,800	2,434	3,680	4,200
	DEPARTMENT TOTAL	48,560	61,300	33,797	46,880	52,600
	TOTAL EXPENDITURES	48,560	61,300	33,797	46,880	52,600
	EXCESS REVENUES OVER EXPENDITURES	(8,487)	(3,275)	11,256	11,180	(12,540)
	ENDING FUND BALANCE	2,165	47	13,421	13,345	805

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GARDEN OF REFLECTION CAPITAL RESERVE FUND
REVENUES**

FUND NO. 41

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	0	0	0	0	5,000
341	INTEREST EARNINGS 000 - Interest Earnings	0	0	4	5	10
392	INTERFUND TRANSFER 001 - Transfer from General Fund	0	5,000	5,000	5,000	5,000
	TOTAL REVENUES	0	5,000	5,004	5,000	5,000
	TOTAL FUNDS AVAILABLE	0	5,000	5,004	5,000	10,000

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
GARDEN OF REFLECTION CAPITAL RESERVE FUND
EXPENDITURES**

FUND NO. 41

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	0	5,000	5,004	5,000	5,000
	ENDING FUND BALANCE	0	5,000	5,004	5,000	10,000

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
PATTERSON FARM
REVENUES**

FUND NO. 45

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	124,932	127,013	134,098	134,098	126,099
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000-Interest Earnings	578	500	616	1,900	2,000
342	RENTS AND ROYALTIES 205-Rent Income	71,366	66,000	56,321	68,000	68,000
354	GRANTS 040-County Agricultural Grant	0	0	0	0	0
	041-County Open Space Grant	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
380	MISCELLANEOUS REVENUE 000-Miscellaneous Revenues	6	0	0	0	0
	TOTAL REVENUES	71,950	66,500	56,937	69,900	70,000
	TOTAL FUNDS AVAILABLE	196,882	193,513	191,035	203,998	196,099

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
PATTERSON FARM
EXPENDITURES**

FUND NO. 45

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
400	PATTERSON FARM					
	100-Personnel Services	593	6,000	0	0	0
	300-Contracted Services	25,630	17,000	24,194	35,000	45,000
	314-Conservation/Easement Fees	0	0	0	0	0
	DEPARTMENT TOTAL	26,223	23,000	24,194	35,000	45,000
401	REAL ESTATE TAX					
	430-Real Estate Tax	20,399	20,399	16,723	20,399	20,399
409	REPAIRS AND MAINTENANCE					
	374-Building Minor Repairs	16,162	25,000	2,946	22,500	25,000
	600-Building Renovations	0	0	0	0	0
	DEPARTMENT TOTAL	16,162	25,000	2,946	22,500	25,000
492	INTERFUND OPERATING TRANSFER					
	020-Debt Service	0	0	0	0	0
	TOTAL EXPENDITURES	62,784	68,399	43,863	77,899	90,399
	EXCESS REVENUES OVER EXPENDITURES	9,166	(1,899)	13,074	(7,999)	(20,399)
	ENDING FUND BALANCE	134,098	125,114	147,172	126,099	105,700

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
AMBULANCE/RESCUE SQUAD FUND
REVENUES**

FUND NO. 50

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
279	1/1 FUND BALANCE	3,931	3,824	2,235	2,235	45
	<u>REVENUES:</u>					
301	<u>REAL ESTATE TAXES</u>	.38 mills	.38 mills			.38 Mills
	100-Current	200,257	203,023	194,096	204,260	205,432
	200-Delinquent	1,704	1,200	845	1,000	1,200
	600-Interim-Current	1,091	500	546	500	500
	601-Interim-Delinquent	148	100	54	100	100
	DEPARTMENT TOTALS	203,200	204,823	195,542	205,860	207,232
341	INTEREST EARNINGS					
	000-Interest Earnings	103	125	335	950	750
392	INTERFUND TRANSFERS					
	001-General Fund	0	0	0	0	0
	TOTAL REVENUES	203,304	204,948	195,876	206,810	207,982
	TOTAL FUNDS AVAILABLE	207,235	208,772	198,111	209,045	208,027

**TOWNSHIP OF LOWER MAKEFIELD
2023 ANNUAL OPERATING BUDGET
AMBULANCE/RESCUE SQUAD FUND
EXPENDITURES**

FUND NO. 50

DEPT.	ACCOUNT	2021 PRELIMINARY ACTUAL	2022 BUDGET	2022 YTD - 10/17/22	2022 PROJECTED	2023 BUDGET
412	AMBULANCE/RESCUE					
	480-Miscellaneous Expenses	0	0	0	0	0
	500-Contributions	205,000	205,000	205,000	209,000	208,000
	DEPARTMENT TOTAL	205,000	205,000	205,000	209,000	208,000
492	TRANSFERS					
	001-Transfer to General Fund	0	0	0	0	0
	TOTAL EXPENDITURES	205,000	205,000	205,000	209,000	208,000
	EXCESS REVENUES OVER EXPENDITURES	(1,696)	(52)	(9,124)	(2,190)	(18)
	ENDING FUND BALANCE	2,235	3,772	(6,889)	45	27

Schedules

Schedule A	Township Assessed Value History
Schedule B	Debt Service Schedule
Schedule C	Capital Outlay Expenses
Schedule D	Lease and Contracted Services
Schedule E	Roadway Maintenance Program
Schedule F	Property and Liability Insurance
Schedule G	Workers Compensation Insurance

SCHEDULE A
TOWNSHIP ASSESSED VALUE HISTORY

2005	512,082,600
2006	514,014,900
2007	515,827,690
2008	517,376,210
2009	519,319,400
2010	518,069,260
2011	516,634,060
2012	515,983,410
2013	517,357,850
2014	519,306,660
2015	521,267,550
2016	523,494,020
2017	527,322,920
2018	531,085,120
2019	533,678,480
2020	536,827,790
2021	538,558,270
2022	542,407,800
2023	547,177,440 *

* As of September 1, 2022

Increase over 2019 2.53%

Since 2005 5.17%

Year over year avg. 0.880%
(Since 2005)

SCHEDULE B

2023 DEBT SERVICE SCHEDULE

Various Bonds

	ISSUE	DUE				
FUND	YEAR	DATE	PRINCIPAL	INTEREST	TOTAL	
Debt Service	2013A		170,000	\$ 11,000	\$ 181,000	
	2015		\$ -	-	-	
	2016		\$ 330,000	167,706	497,706	
	2018		\$ 145,000	45,625	190,625	
Total Debt Service			645,000	224,331	869,331	
Golf	2013A				-	
	2015					
	2018				-	
Total Golf Debt					-	
Sewage	2016					
Fire	2016		35,200	13,982	49,182	
2023 Total principal Debt			680,200	238,313		
2023 Total interest debt						
Final combined total 2023 overall debt payments					918,513	

SCHEDULE C

2023 CAPITAL OUTLAY EXPENSES

-----FUND ALLOCATION-----

<u>EXPENDITURE BY DEPT</u>	<u>CAPITAL PROJECTS</u>	<u>Road Machinery</u>	<u>Special Projects</u>	<u>HWY AID</u>	<u>Park & Rec Fee</u>	<u>POOL Capital</u>	<u>Rescue Plan</u>
<u>TECHNOLOGY</u>							
Website upgrade			50,000				
<u>POLICE PROTECTION</u>							
Patrol Vehicles - 6 (Leased)	\$ 167,000						
Police building modifications	200,000						
	\$ 367,000						
<u>PUBLIC WORKS</u>							
10 wheel dump truck							245,000
Street Sweeper (payments 15-18 of 20 - \$243,042)		\$ 51,596					
10 wheel dump (payments 15-18 of 20 - \$206,309)		\$ 44,136					
Wheel Loader Payments (8-11 of 12 - \$99,224)		\$ 33,920					
Backhoe (Payments 8-11 of 12 - \$102,283)		\$ 34,968					
5500 dump (Payments 11- 12 of 12 - \$81,225)		\$ 13,996					
6-wheel dump (payments 4-7)		\$ 62,144					
New 6-wheel dump (payments 1-3 of 20 - \$222,000)		38,160					
Pickup truck (payments 1-3 of 20- \$67,000)		11,520					
Page Total	\$ 952,440	290,440					

SCHEDULE C

2022 CAPITAL OUTLAY EXPENSES

-----FUND ALLOCATION-----

<u>EXPENDITURE BY DEPT</u>	<u>Sewer Proceeds</u>	<u>ROAD MACHINE</u>	<u>SPECIAL Projects</u>	<u>P & R Capital</u>	<u>PARK & REC fee</u>	<u>POOL CAPITAL</u>	<u>Rescue Plan</u>
<u>PARKS & RECREATION</u>							
Memorial Park East Expansion (net 250k)					\$ 500,000		
Bike Path Gap (net 250k)					500,000		
ADA Accessibility net 10k)					<u>20,000</u>		
					\$ 1,020,000		
Woodside Bike Path (405,000 from grant)				175,000			
Woodside Engineering				<u>30,000</u>			
				\$ 205,000			
				Remainder of project			
Schulyer Tennis Court	378,420						
Veterans Square ADA	60,000						
Memorial Park Shade Structures	\$ 40,000						
Secret Garden Rubberized Surface	80,000						
Caiola Lights	\$ 225,000						
Pocket Park Veterans	100,000						
Pocket Park Heacock	100,000						
Pool Bathroom	<u>100,000</u>						
	1,083,420						
Page Total	\$ 2,308,420						

SCHEDULE C

2022 CAPITAL OUTLAY EXPENSES

-----FUND ALLOCATION-----

<u>EXPENDITURE BY DEPT</u>	<u>SEWER Proceeds</u>	<u>ROAD MACHINE</u>	<u>SPECIAL Projects</u>	<u>HIGHWAY AID</u>	<u>PARK & REC.</u>	<u>Fire Fund</u>	<u>Rescue Plan</u>
<u>FIRE</u>							
Chevy Tahoe (payments 1-2 of 12)						14,442	
Air Bottle Filing Station							175,000
Roadway Maintenance Program							
Roadway Maintenance Program (30-480-601 - pg. 50 of the budget)				\$ 735,000			
Funding from Rescue Plan				-			50,000
				-			
	\$ -			\$ 735,000			\$ -
<u>TRAFFIC SIGNALS</u>							
Big Oak/Makefield- signals, turn lanes,x walk			250,000				
Rt.332/Mirror Lake/Creamery signal interconnect	\$ -						
Short term loan processing	\$ -						
	-						
Page Total	\$ 1,224,442						
GRAND TOTAL	<u>\$ 4,485,302</u>		<u>0</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SCHEDULE D
LEASE & CONTRACTED SERVICE EXPENSES**

	<u>2022 Budget</u>	<u>2022 YTD as of 08/24/22</u>	<u>2022 Estimate</u>	<u>2023 BUDGET</u>
CENTRAL GOVERNMENT (01400-300)				
General Code	1,195	-	1,195	1,195
Micrographic Computer (Time Stamp Mainten)	269	-	300	300
Saxon office (Admin copier-2)	3,890	1,317	1,858	3,890
Leaf (Admin Copier)		1,445	1,445	1,445
Block Line Systems	10,000		8,800	10,000
Great American Financial (postage meter rent)	1,200		1,125	1,200
Miscellaneous	1,500	12,591	34,277	1,500
	18,054	15,354	49,000	19,530
FINANCE (01402-300)				
Shredding	500	600	600	500
Saxon Office Copier	400	1,530	1,400	1,530
Miscellaneous	500	2,575	13,000	1,000
	1,400	4,705	15,000	3,030
TECHNOLOGY (01407-300)				
Verizon Internet	5,000	2,900	4,940	5,000
Gannett Fleming	20,000	35,510	12,500	
Entara (IT Managed Services)				205,980
KTL (email licensing)				33,400
Gasboy (fuel system)				5,628
Swagit Video Production	3,250	1,250	3,000	3,250
Foster Digital Media	16,500	12,637	16,500	16,500
Constant Contact	1,756		1,800	1,756
Zoom	600	126	600	600
Hoot Suite	7,188		7,188	7,188
Gannett Fleming Virtual Network (36 month)	32,500	52,600	55,720	
Tyler Technologies (Munis software)	35,000	26,671	31,596	35,000
Microsoft 365	20,400	17929.25	23,800	3,900
Mid Atlantic event group	75,000	82,671	76,000	75,000
William Kyle	2,500	1,750	1,800	2,500
LMT.org domain	550		550	550
Lerro Corporation		29,166	29,166	
Miscellaneous expense	3,000	42,554	129,840	3,000
	223,244	305,765	395,000	399,252
POLICE (01410-300)				
Traffic safety coordinator	33,000	22,000	33,000	34,492
Computer software Cody - RMS	10,510	10,510	5,700	10,510
Copier Maintenance - Minolta EP 2030	1,200		1,200	1,200
Speed Cert. Contract	2,100		1,500	2,100
Speed Equip Cert. Contract	-		-	
Car Wash (27 cars)	3,200		3,200	3,200
LexisNexis/Accuprint & TLO	2,000	1,200	1,200	2,000
Equip repair and Maintenance	300	1,361	100	300
MSM Service, First aid supplies	200	146	428	200
CPIN/LIVESCAN-Maintenace PA Chief's	6,500	6,500	7,460	6,500
Saxon-Kyocera Copier Maintenance	-		-	-
Leads On-line	2,300		1,500	2,300
APEX Overhead Door system maintenance	-		-	-
Bucks County DNA Program (Bode Tech)	13,000	13,000	13,000	13,000
Taser (Yearly Cloud Storage Fee)	13,000	-	12,924	13,000
Power DMS	4,800	3,772	4,800	4,800
Cellebrite Digital Intelligence (forensic exams)	4,300	4,880	4,300	4,300
Ragnasoft Scheduling software (PlanIt)	1,900	1,885	1,885	1,900
Wiggins Document Shredding	700	570	715	700
Minolta copier (\$50 month)	600	-	600	600
Crime Watch Technologies	3,300	2,470	3,300	3,300
Minolta Lease (\$230/month)	2,450	853	2,450	2,450
Miscellaneous expense	3,500	3,230	3,500	3,500
	108,860	72,378	102,762	110,352
COMMUNITY DEVELOPMENT (01414-300)				
Treeno (Software service old bldg permits)	9,900	9,900	9,900	9,900
Muni-Logic (permitting software)	5,000	5,679	10,722	318
CIT Technology-Wide printer scanner	711		1,422	-
Open Gov. Citizen annual subscription				32,750
Miscellaneous Expense	500	1,207	1,400	500
	16,111	16,786	23,444	43,468
PUBLIC WORKS - BUILDING MAINTENANCE (01409-300)				
HVAC maintenance	17,000	3,806	17,000	17,000

**SCHEDULE D
LEASE & CONTRACTED SERVICE EXPENSES**

	<u>2022 Budget</u>	<u>2022 YTD as of 08/24/22</u>	<u>2022 Estimate</u>	<u>2023 BUDGET</u>
Waste Management	7,500	5,550	6,500	7,500
Extermination	1,500	710	1,000	1,500
PA Boiler inspection	175	157	175	175
Carpet Cleaning	1,000		-	1,000
Bldg repairs (roofing, doors)	22,000	1,600	8,000	15,000
Holicong Services (security)	3,000	2,817	3,000	3,000
Carney Plumbing service	4,500	3,026	3,800	4,500
Fire alarm- farringer	600		600	600
Eastern Telephone repairs	3,200	2,205	2,600	3,000
Kennedy Fire extinguishers	900	1,948	900	900
Unifirst floor mats	400	217	375	400
Lighting/Electrical repairs	4,000	383	2,000	4,000
Video security systems	600	250	545	600
Fuel pump inspections and repairs	2,500	1,097	1,600	2,500
Lawn Service	8,000	7,089	8,000	9,000
Miscellaneous expense	3,000	2,131	2,500	3,000
	79,875	32,985	58,595	73,675
PUBLIC WORKS - RECYCLING (01426-300)				
Recycling grant processing (Hough)	12,000	11,760	9,310	12,000
Britton Grinding removal	7,000		8,500	7,000
Bucks County Hazardous Waste Recycling	5,294			5,294
	19,000	11,760	17,810	24,294
PUBLIC WORKS - LEAF COLLECTION (01427-300)				
Outside contractors and outside labor	220,000		232,000	240,000
Britton Leaf Disposal	10,000		8,000	10,000
Bus service for temporary workers	12,000		12,000	12,000
Leaf pad maintenance			-	-
George Allen portable toilets	1,100		1,000	1,000
	243,100	-	253,000	263,000
PUBLIC WORKS - HIGHWAY MAINTENANCE (01430-300)				
Dumping Fees (Concrete, Sweepings, Asphalt)	30,000	21,916	30,000	30,000
Tree Removal	80,000	68,135	80,000	100,000
Outside repairs (hydraulic, overhead lift, generator)	5,000	367	3,000	5,000
Safety Kleen (hazardous waste materials)	2,000	2,573	800	2,000
PA One Call	2,000		1,000	2,000
Rental equipment - emergency work	10,000	2,975	5,000	10,000
GPS Equipment agreement	6,500	4,041	6,100	6,500
Plow Drivers	14,640	3,683	14,000	14,640
Cartegraph/Bentley (Road sign software)	2,500	2,253	2,127	2,500
Road pavement markings	12,000		3,500	12,000
Root-a-drain (Storm sewer video)	6,000	4,350	6,000	6,000
Kennedy (Fire extinguisher maintenance-vehicles)	1,200		550	1,200
Witmer Public Safety (Air Quality Monitor Maint.)	1,500		750	1,500
Minicrete concrete contractor	1,500		993	1,500
Penn Valley Printing (Deer hunt signs)	500		250	500
EZ Pass	250	56	200	250
Praxair (welding fuel and tank rental)	1,500	890	1,500	1,500
Uniforms/rugs/clothing	9,975	5,078	9,500	13,975
Miscellaneous	6,000	6,800	8,000	5,000
	193,065	123,116	173,270	216,065
PUBLIC WORKS - SNOW & ICE CONTROL (01432-300)				
Contracted Snow and Ice removal	75,000	49,634	60,000	78,000
FIRE SERVICES (03411-300)				
Miscellaneous	-			
	-	-	-	-
PARKS & RECREATION (05451-300)				
3 Interns	12,000		-	12,000
Tree Service	12,000	46,100	65,000	40,000
Buissy Bee	4,000	1,256	1,300	11,000
Capture Point (Registration software)	2,500	1,962	1,962	6,000
George Allen Port a Pots	3,480	1,420	2,100	6,000
Copier Lease	1,962	1,662	1,962	8,000
Grass Maintenance	1,200	1,614	2,000	3,000
Waste Management	19,500	6,753	19,500	19,500
Unifirst Uniforms	1,600	1,110	1,500	1,600
Miscellaneous	2,000	30,062	32,676	10,000
	60,242	91,938	128,000	117,100

**SCHEDULE D
LEASE & CONTRACTED SERVICE EXPENSES**

	<u>2022 Budget</u>	<u>2022 YTD as of 08/24/22</u>	<u>2022 Estimate</u>	<u>2023 BUDGET</u>
<i>PARKS & RECREATION - MEMORIAL PARK (05452-300)</i>				
Waste Management			-	-
Buissy Bee			-	-
Landscaping	12,500	2,387	10,500	12,500
Tree Service	5,000		5,000	-
George Allen Port a Pots	1,000	769	500	-
Miscellaneous expense	<u>1,000</u>	<u>46</u>	<u>-</u>	
	19,500	3,202	16,000	12,500
<i>PARKS & RECREATION - MACCLESFIELD PARK (05454-300)</i>				
Waste Management		2,694	-	-
George Allen Port a pots	6,200	3,312	6,200	
Tree Service	4,000	1,500	3,000	
Grass Service	8,500	8,228	7,150	8,500
Buissy Bee		145	145	-
Integrated Video (security video)	2,280	-	2,280	2,280
Kam Com (fire detection monitoring)	360	270	360	360
Lights	20,000		13,057	20,000
Miscellaneous	<u>1,000</u>	<u>13,142</u>	<u>13,142</u>	<u>1,000</u>
	42,340	29,291	45,334	32,140
<i>PARKS & RECREATION - Ball Fields (05455-300)</i>				
Waste Management		2,476	4,458	-
Turf Maintenance (Moyer)	3,000	1,610	1,042	8,000
Grinding Services	12,000			12,000
Buissy Bee		165	165	-
Miscellaneous	<u>1,000</u>	<u>456</u>	<u>456</u>	
	16,000	4,707	6,121	20,000
<i>PARKS & RECREATION - DOG PARK (05456-300)</i>				
Capture Point	2,000	1,000	1,000	-
Latitude Security	1,752	1,123	1,752	
Buissy Bee				-
Homestead Wildlife (dog classes)	3,600	2,000	2,000	3,600
Tree Maintenance	500		-	
Miscellaneous	<u>1,500</u>	<u>121</u>	<u>500</u>	
	9,352	4,244	5,252	3,600
<i>PARKS & RECREATION - COMMUNITY CENTER (05459-300)</i>				
Unifirst	1,920	1,659	1,000	1,920
Atlantic Switch (generator maintenance)	4,752		4,752	4,752
Buissy Bee			-	-
Capture Point	2,000	1,300	1,000	-
Waste Management		1,334	-	-
Fire inspection	500	515	498	500
Integrated Video	2,000	1,975	1,800	2,000
Landscaping	8,000		4,000	8,000
De Lage Landen (copier lease)	2,124	835	2,124	2,124
Saxton	600	1,023	600	600
Bucks County Dept of Health	280		280	280
Holicong	2,000	1,440	2,000	2,000
Reach (TV System)	1,125	708	750	1,125
B&E Boiler (HVAC maintenance)	2,000	655	1,500	2,000
Miscellaneous	<u>2,000</u>	<u>9,328</u>	<u>2,800</u>	<u>2,000</u>
	29,301	20,772	23,104	27,301
<i>PARKS & RECREATION - 5 MILE WOODS (05469-300)</i>				
Rick's Tree Service (Used Corcoran in place of Ricks)	5,000	475	10,000	
Oil heat	2,500	2,145	2,400	
Buissy B			-	-
Kamcom- video surveillance	400	350	300	400
Boiler Certification	150		150	150
Miscellaneous	<u>1,000</u>	<u>178</u>	<u>-</u>	
	9,050	3,148	12,850	550
<i>PARKS & RECREATION - POOL COMPLEX (09452-300)</i>				
Waste Management	7,000	5,941	3,500	7,000
Classes and programs	2,100		2,005	2,100
Landscaping	5,000	2,500	4,545	5,000
Kam Com (Security cameras)	1,380	740	1,380	1,380
Buissy Bee	1,200	355	895	1,200
Bathroom cleaning	1,500	1,925	1,300	1,500
Diving Board maintenance	3,000	425	1,375	3,000

**SCHEDULE D
LEASE & CONTRACTED SERVICE EXPENSES**

	<u>2022 Budget</u>	<u>2022 YTD as of 08/24/22</u>	<u>2022 Estimate</u>	<u>2023 BUDGET</u>
Safe Slide (slide maintenance)	5,600	3,816	13,200	5,600
Pony express (monthly slide inspection) now Tyler	4,000	750	1,400	4,000
PA Child Abuse clearance	1,600	1,030	1,300	1,600
FBI Criminal History	1,600	1,305	1,319	1,600
Drug Screen/pre-employment physical	22,000	19,874	19,879	22,000
O2 tank lease	1,600	2,678	960	1,600
Capturepoint Technology Membership	-	4,813	4,813	-
Pool Operator Certification	-	-	-	-
Tree Maintenance	2,000	345	-	2,000
Pool Management App Hydroapps	-	1,947	-	-
Permits/Inspections	780	250	50	780
Water testing	3,000	775	2,250	3,000
Water safety instructor course	-	-	-	-
Miscellaneous	7,500	12,706	12,706	7,500
	70,860	62,174	72,877	70,860

SCHEDULE F

PROPERTY AND LIABILITY INSURANCE

				<u>ANNUAL PREMIUM</u>	
		POLICY		Cost per	2023
<u>INSURANCE</u>	<u>CARRIER</u>	<u>LIMITS</u>	<u>DEDUCTIBLE</u>	<u>100</u>	<u>BUDGET</u>
General Liability	DVIT	\$ 10,000,000	\$0		\$ 47,580
Automobile Liability	DVIT	\$ 10,000,000	\$0		\$ 25,373
Public Officials Liability	DVIT	\$ 10,000,000	\$0		\$ 47,774
Police Professional	DVIT	\$ 10,000,000	\$0		\$ 39,504
Cyber	DVIT				\$ 11,796
Property	DVIT	\$ 37,684,585	\$500	0.315400	\$ 118,857
Flood Zone A Values	DVIT	\$ 1,174,780	\$0	0.192600	\$ 2,263
Crime	DVIT	\$ -	\$0		\$ 2,711
Automobile Physical	DVIT	\$ -	\$500		\$ 28,374
Heart & Lung Liability	DVIT				\$ 24,916
Multi-Trust Discount	DVIT	\$ -	\$0		\$ (12,969)
RSF Credit					\$ (14,172)
Premium minus discounts					\$ 322,007
Deductible Placeholder					\$ 2,500
	2023 Total Budget Amount				\$ 324,507



SCHEDULE G

WORKER'S COMPENSATION INSURANCE

<u>CLASSIFICATION</u>	<u>CLASS CODE</u>	<u>2023 PAYROLL</u>	<u>COST/ \$100 OF PAYROLL</u>	<u>%</u>	<u>ANNUAL PREMIUM</u>	
Cities & Towns	980	2,169,285	5.300	36.67%	\$ 114,972	
Police	985 A	4,999,449	3.860	61.55%	\$ 192,979	
Firemen	985 B	27,936	10.630	0.95%	2,970	
Office	953	1,179,914	0.140	0.53%	1,652	
Inspectors	951	82,051	0.270	0.07%	222	
Volunteer Ambulance	993	1	713	0.23%	713	
<i>Gross Premium</i>					313,507	
Experience Modification Adjustment					0.846	
<i>2023 Premium</i>					\$ 265,227	
<i>Less Multi-Trust Discount</i>					\$ (5,305)	
Less RSF Credit					(28,781)	
2023 Premium					231,141	
<i>EXPERIENCE MODIFICATION HISTORY</i>						
2017	2018	2019	2020	2021	2022	2023
0.854	0.810	0.788	0.801	0.800	0.809	0.846
< 1 = Good Experience						
1 = Neutral						
> 1 = Poor Experience						

Supplements

Supplement # 1 2023 Recycle Yard days

Supplement #2 2023-2024 Traffic Light Maintenance Plan

Supplement #3 2023-2025 Trail Maintenance Plan

Supplement #4 2023-2025 Road Paving Plan

Supplement #1

2023 Recommended Recycle Yard Days **All days from 7 A.M. – 3 P.M.**

Saturday, April 8th

Saturday, April 29th

Saturday, May 20th

Monday, June 12th

Monday, July 10th

Monday, August 14th

Saturday, September 23rd

Saturday, October 21st

Supplement #2

2023-2024 Traffic Light Improvement Plan

2023

Big Oak and Pine Grove Road	\$39,000
Oxford Valley and Willow Pond/ Makefield Quarters	\$1,900
Newtown Yardley and Stony Hill Road	\$1,100
Big Oak and Stony Hill Road	\$2,600
Lindenhurst and Twining Road	\$5,900
2023 Total	\$50,500

2024

Lindenhurst and Quarry Road	\$16,200
Stony Hill and Township Line Road	\$1,100
Stony Hill and Cardinal Drive	\$570
Newtown Yardley and Mirror Lake Road	\$225
Lindenhurst and Woodside Road	\$4,300
Edgewood and Oxford Valley	\$1,100
Stony Hill and Bluestone Drive	\$2,900
Yardley Newtown and Creamery Road	\$4,200
Newtown Yardley and I-295 West Ramp	\$1,300
Yardley Morrisville & Pine Grove Road	\$800
Washington Crossing and Stoopville Road	\$900
Township Complex flasher on Edgewood	\$6,400
Edgewood Village shopping Center and Heacock Road Flasher	\$1,600
Quarry Road Elementary	\$110
Edgewood Elementary	\$6,600
2024 Total	\$48,305

Supplement #3
2023-2025 Trail Maintenance Plan

2023

1. Edgewood Rd. from Long Acre Rd to Candice Rd. \$57,120

(2,149 linear feet of trail improvement)

2023 Total \$57,120

2024

1. Lindenhurst Road

a. From Woodside Road to Steeple Chase - \$77,201

(2,560 linear feet of trail improvement)

b. Heather Ridge to Twining Road

(813 Linear feet of trail improvement) - \$24,517

2. Oxford Valley Road from Heacock Road to Dobry Road - \$26,580

(1000 linear feet of trail improvement)

2024 total \$128,298

2025

1. Oxford Valley Rd from Hearthstone Dr. to Roeloffs Rd. - \$55,297

(1877 Linear Feet of repaving)

2. Roeloffs Rd from Hidden Oak Drive to Bluestone Drive - \$29,313

(995 near Feet)

3. Dolington Road from Woodside Road to Steeplechase - \$21,381

(709 linear feet of trail improvement)

2025 total \$105,973

Road Name	~Roadway Length (Miles)	Roadway Area (SF)	Total Price	Housing Development	Year Last Paved
2023					
Wellington Drive (East and West)	0.74	99,320	\$ 177,617	Yardley Run	1986
Fountain Drive	0.42	57,980	\$ 96,966	Yardley Run	1986
North Bradford Road	0.18	24,700	\$ 48,063	Yardley Run	1983
Wyngate Drive	0.09	13,780	\$ 26,723	Yardley Run	1983
Central Avenue	0.20	18,240	\$ 23,777	Makefield Manor	2000
Heather Circle	0.38	72,000	\$ 112,293	Quarry Commons	1978
Ramsey Rd (Kings to Roelof's)	0.66	124,740	\$ 185,786	Queens Grant	1996
Roelof's (Ramsey to Derbyshire)	0.40	72,800	\$ 113,109	Queens Grant	2000
2023 ROAD PROGRAM - TOTALS	3.07	483,560	\$ 784,335		

2024					
Clark Drive	0.38	78,850	\$ 139,087	Yardley Hunt	1986
Bennington Road	0.04	7,980	\$ 36,284	Yardley Hunt	1986
Patriot Drive	0.09	18,000	\$ 50,825	Yardley Hunt	1983
Colony Way	0.16	32,040	\$ 72,135	Yardley Hunt	1983
Henry Drive	0.18	35,280	\$ 77,233	Yardley Hunt	1983
Quarry Commons Drive	0.49	95,760	\$ 164,979	Quarry Commons	1978
Innis Lane	0.23	48,240	\$ 73,038	Quarry Commons	1978
Pebble Court	0.08	19,080	\$ 36,084	Quarry Commons	1978
Kenneth Lane (Beech to Quarry Commons)	0.12	23,220	\$ 40,681	Quarry Commons	1978
Brian Court +	0.03	8,100	\$ 18,452	Quarry Commons	1978
Beech Court	0.06	13,320	\$ 19,119	Quarry Commons	1978
Edgewood Road (Heacock to 432)	0.17	23,400	\$ 34,710	Collector	1986
2024 ROAD PROGRAM - TOTALS	2.03	403,270	\$762,627		

2025 MEGA					
Kilby Drive	0.20	38,160	\$ 69,327	Queens Grant	1996
Weber Drive	0.63	109,440	\$ 185,727	Queens Grant	1996
Piper Lane	0.28	54,000	\$ 100,533	Queens Grant	1996
Olsen Avenue	0.23	36,000	\$ 67,424	Queens Grant	1996
Denny Drive	0.17	21,960	\$ 47,220	Queens Grant	1996
South Crescent Blvd (Denny to Ramsey)	0.08	17,640	\$ 39,194	Queens Grant	1996
South Crescent Blvd (Ramsey to Kathryn)	0.20	37,080	\$ 62,375	Queens Grant	1996
Kathryn Court	0.11	21,600	\$ 32,893	Queens Grant	1996
Kings Road (Ramsey to Ramsey)	0.11	21,600	\$ 33,496	Queens Grant	1996
Leedoms Drive	0.51	97,200	\$ 154,643	Penns Field at Farmview	1998
Farmview Drive	0.62	117,360	\$ 200,154	Penns Field at Farmview	1996
Brookfield Road (Leedoms to Woodside)	0.34	64,800	\$ 107,090	Leedoms Field at Farmview	1998
South Kimbles Road	0.39	62,400	\$ 102,430	Kimbles Field at Farmview	1999
North Kimbles Road	0.32	50,400	\$ 88,765	Kimbles Field at Farmview	1999
Barnswallow Road	0.09	15,000	\$ 23,998	Kimbles Field at Farmview	1999
Partridge Road	0.05	7,500	\$ 13,205	Kimbles Field at Farmview	1999
Lower Hilltop Road	0.40	54,600	\$ 81,279	Hillwood Terrace	1998
Plymouth Lane	0.19	29,700	\$ 45,446	Hillwood Terrace	1998
Highland Drive	0.57	90,000	\$ 132,221	Hillwood Terrace	1998
Edgemere Drive	0.18	28,500	\$ 43,719	Hillwood Terrace	1998
Upton Lane	0.27	42,000	\$ 63,147	Hillwood Terrace	1998
Concord Lane	0.31	49,500	\$ 73,939	Hillwood Terrace	1998
Quail Court	0.06	11,200	\$ 20,323	Heacock Meadows	1985
Finch Court	0.05	9,100	\$ 17,301	Heacock Meadows	1985
North Dove Road	0.16	29,050	\$ 51,423	Heacock Meadows	1985
South Dove Road	0.28	51,800	\$ 89,588	Heacock Meadows	1985
Thrush Court	0.07	13,650	\$ 28,055	Heacock Meadows	1985

Road Name	~Roadway Length (Miles)	Roadway Area (SF)	Total Price	Housing Development	Year Last Paved
Bluebird Drive	0.27	49,000	\$ 82,544	Heacock Meadows	1985
Marsha Terrace (Garey to Gloria)	0.24	25,200	\$ 47,882	Milford Manor	1987
David Terrace	0.16	25,500	\$ 38,505	Milford Manor	1987
Gloria Drive	0.27	43,500	\$ 66,217	Milford Manor	1988
Irving Road	0.11	18,000	\$ 25,903	Milford Manor	1987
2025 ROAD PROGRAM - TOTALS	7.92		\$ 2,235,966		