

2014
FINAL
BUDGET

**LOWER MAKEFIELD TOWNSHIP
GENERAL FUND
2014 BUDGET SUMMARY**

DEPARTMENT		2011 ACTUAL	2012 ACTUAL	2013 BUDGET	07/31/13 ACTUAL	2013 PROJECTED	2014 BUDGET
BEGINNING FUND BALANCE		1,123,463	1,615,002	1,297,290	1,874,030	1,874,030	1,769,294
REVENUES							
301	REAL ESTATE TAXES	5,601,812	5,559,050	5,568,750	5,461,298	5,581,500	5,759,500
310	LOCAL ACT 511 TAXES	1,025,646	1,151,297	1,249,600	1,022,496	1,255,500	1,255,500
321	LICENSES AND PERMITS	665,261	680,199	664,675	364,182	699,535	705,000
322	PERMITS/NON-BUS. LIC	4,415	10,545	19,000	5,230	8,700	10,000
331	FINES AND FORFEITS	119,563	114,857	117,000	52,998	102,000	117,000
341	INTEREST EARNINGS	9,735	6,457	5,000	3,350	6,500	6,500
342	RENTS AND ROYALTIES	298,983	312,450	326,460	229,693	328,460	283,860
351	FEDERAL GRANTS	50,000	25,000	3,500	0	3,700	3,700
354	STATE GRANTS	170,228	149,908	55,127	298,315	313,442	65,128
355	STATE SHARED REVENUES	617,729	409,360	403,316	577	432,793	437,716
361	CHARGES FOR SERVICES	491,281	663,297	628,925	438,482	643,835	629,925
380	MISCELLANEOUS REVENUES	138,872	94,938	55,000	41,584	48,265	50,000
383	LEAF ASSESSMENTS	448,557	451,318	447,500	443,308	447,500	447,500
387	CONTRIBUTIONS-PRIVATE SOURCES	7,939	2,844	3,100	500	3,500	3,600
391	SALE OF FIXED ASSETS	0	2,225	2,500	250	250	0
392	INTERFUND OPERATING TRANSFERS	447,360	412,728	408,405	255,598	408,405	412,728
395	REBATE FROM PRIOR YEAR	130,080	149,413	94,000	35,059	104,000	104,000
TOTAL REVENUES		10,227,461	10,195,886	10,051,858	8,652,920	10,387,885	10,291,657
EXPENDITURES							
400	CENTRAL GOVERNMENT	624,386	555,309	549,950	294,519	515,776	520,550
401	GENERAL EXPENDITURES	2,026,159	2,041,385	2,171,242	1,403,892	2,131,100	2,219,100
402	FINANCE	164,796	176,891	196,190	99,119	175,200	181,200
403	TAX COLLECTION	20,999	20,938	21,135	20,100	21,135	21,135
404	ELM LOWNE	7,785	1,512	0	0	0	0
407	INFORMATION TECHNOLOGY	58,489	58,496	59,000	39,506	62,100	62,320
410	POLICE	4,080,662	4,158,420	4,447,210	2,448,578	4,470,277	4,583,437
414	PLANNING AND ZONING	469,953	540,706	451,293	308,878	496,220	463,101
	PUBLIC WORKS	1,567,379	1,299,493	1,327,803	790,274	1,367,977	1,359,795
492	OPERATIONAL TRANSFERS	717,490	816,171	822,836	0	822,836	959,878
TOTAL EXPENDITURES		9,738,098	9,669,321	10,046,659	5,404,866	10,062,621	10,370,516
EXCESS (DEFICIENCY) OPERATIONAL REVENUES OVER EXPENDITURES		489,363	526,565	5,199	3,248,054	325,264	(78,859)
492	INTERFUND TRANSFERS	0	525,000	175,000	0	430,000	0
ENDING FUND BALANCE (DEFICIT)		1,612,826	1,616,567	1,127,489	5,122,084	1,769,294	1,690,435

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE	1,615,002	1,297,290	1,874,030	1,874,030	1,769,294
301	REAL ESTATE TAXES		10.50 mills			10.85 mills
	100-Current Levy	5,269,458	5,273,000	5,232,049	5,273,000	5,448,000
	200-Delinquent	53,769	60,000	39,516	60,000	60,000
	600-Interim-Current	10,575	5,000	10,372	12,000	10,000
	601-Interim-Delinquent	1,075	750	1,415	1,500	1,500
	602-Local Service Tax	224,173	230,000	177,946	235,000	240,000
	DEPARTMENT TOTAL	5,559,050	5,568,750	5,461,298	5,581,500	5,759,500
310	LOCAL TAX ACT 511 TAX					
	010-Per Capita-Current Levy	190,620	196,000	195,354	196,000	196,000
	015-Renters	13,068	7,100	7,194	8,000	8,000
	030-Per Capita-Delinquent	121	1,500	88	1,500	1,500
	100-Real Estate Transfer	947,488	1,045,000	819,860	1,050,000	1,050,000
	DEPARTMENT TOTAL	1,151,297	1,249,600	1,022,496	1,255,500	1,255,500
321	LICENSES AND PERMITS					
	300-Lic. & Permits-Police	3,850	4,250	3,625	4,250	4,250
	301-Alarms	1,040	650	880	760	700
	302-Alarms-Violations	4,450	5,000	1,600	5,000	5,000
	710-Amusement & G/S Perm.	880	200	115	200	200
	800-Cable TV Franchise	664,572	650,000	355,048	685,000	690,000
	901-Sign Permits	657	750	224	500	750
	902-Plumber Licenses	4,750	3,825	2,690	3,825	4,100
	DEPARTMENT TOTAL	680,199	664,675	364,182	699,535	705,000
322	PERMITS/NON-BUS. LIC.					
	820-Road Encroachment	10,545	19,000	5,230	8,700	10,000
331	FINES & FORFEITS					
	100-Police Fines	113,407	115,000	52,648	100,000	115,000
	101-Police Code Enforcement	1,450	2,000	350	2,000	2,000
	DEPARTMENT TOTAL	114,857	117,000	52,998	102,000	117,000
341	INTEREST EARNINGS					
	000-Interest Earnings	6,457	5,000	3,350	6,500	6,500
342	RENTS AND ROYALTIES					
	201-Rent-Farringer House	13,860	13,860	9,240	13,860	13,860
	204-Rent-Comm. Towers	268,323	268,000	186,225	270,000	270,000
	205-Rent-Patterson Farm	30,267	44,600	34,228	44,600	0
	DEPARTMENT TOTAL	312,450	326,460	229,693	328,460	283,860
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
351	FEDERAL GRANTS					
	020-Police Officers	25,000	0	0	0	0
	026-Ballistic Vests	0	3,500	0	3,700	3,700
	DEPARTMENT TOTAL	25,000	3,500	0	3,700	3,700
354	STATE GRANTS					
	030-Snow Removal Contract	15,128	15,127	0	15,127	15,128
	033-Recycling	64,940	40,000	68,216	68,216	50,000
	035-Emergency Management Agency	68,940	0	230,099	230,099	0
	038-Smooth Operator Grant	900	0	0	0	0
	DEPARTMENT TOTAL	149,908	55,127	298,315	313,442	65,128
355	STATE SHARED REVENUE					
	010-Purta Entitlement	12,253	12,716	0	12,716	12,716
	120-Cas. Ins. -pension	396,948	390,000	0	419,500	425,000
	121-Ad. Hoc-pension	159	600	577	577	0
	DEPARTMENT TOTAL	409,360	403,316	577	432,793	437,716
361	CHARGE FOR SERVICES					
	100-Special Police Charges	7,040	9,500	4,720	7,500	8,500
	110-Police Overtime Reimbursement	103,039	90,000	36,169	90,000	100,000
	320-Plot Plan Review Fee	21,450	18,000	11,900	18,000	18,000
	321-Revision Fees	75	750	75	100	200
	330-Building Permits	243,943	230,000	149,423	230,000	230,000
	331-Electrical Permits	80,957	67,000	45,704	70,000	67,000
	332-Plumbing Permits	31,926	28,000	12,216	25,000	28,000
	333-Mechanical Permits	42,493	33,000	26,480	39,000	35,000
	334-Grading Permits	155	150	600	600	150
	340-Zoning Board Fees	12,433	22,000	11,250	20,000	20,000
	350-Plan Review Filing Fees	26,078	28,000	30,725	30,000	28,000
	351-Administration Fees	4,568	5,000	2,867	5,000	5,000
	353-Recycle Yard Fees	8,585	8,000	3,310	5,000	5,000
	357-School Dist. Crossing Grds	73,603	77,000	74,434	75,000	75,000
	363-Sale of Mulch	6,900	12,450	28,560	28,560	10,000
	510-Sale of Maps	36	50	17	50	50
	520-Sale of Ordinances	16	25	32	25	25
	DEPARTMENT TOTAL	663,297	628,925	438,482	643,835	629,925
380	MISC. REVENUE					
	000-Misc	35,003	30,000	9,191	15,000	25,000
	004-Misc-Workers Comp	46,383	25,000	29,128	30,000	25,000
	005-Police Cars Insurance Reimburse	13,552	0	3,265	3,265	0
	DEPARTMENT TOTAL	94,938	55,000	41,584	48,265	50,000
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
	LEAF ASSESSMENT REVENUES					
	200-Leaf Assessment-Current	451,318	447,500	443,308	447,500	447,500
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001-DARE Donations	2,844	2,500	100	2,500	2,500
	005-Explorers	0	0	400	400	500
	006-K-9 Unit Donations	0	600	0	600	600
	DEPARTMENT TOTAL	2,844	3,100	500	3,500	3,600
391	FIXED ASSET DISPOSITION					
	000-Sale of Fixed Assets	2,225	2,500	250	250	0
392	INTERFUND OPERATING TRANSFERS					
	002-Street Lights	1,245	1,245	830	1,245	1,245
	003-Fire Protection	28,960	28,960	19,308	28,960	28,960
	004-Hydrant	5,014	5,014	3,334	5,014	5,014
	005-Parks & Recreation	30,916	30,916	20,612	30,916	30,916
	008-Sewer	250,000	250,000	166,668	250,000	250,000
	009-Community Pool	28,510	28,510	19,006	28,510	28,510
	015-Golf Course	25,000	25,000	0	25,000	25,000
	020-Debt Service	38,760	38,760	25,840	38,760	38,760
	050-Rescue Squad	4,323	0	0	0	4,323
	DEPARTMENT TOTAL	412,728	408,405	255,598	408,405	412,728
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	77,650	54,000	17,942	64,000	64,000
	002-Workmens Compensation	71,763	40,000	17,117	40,000	40,000
	DEPARTMENT TOTAL	149,413	94,000	35,059	104,000	104,000
	TOTAL REVENUES	10,195,886	10,051,858	8,652,920	10,387,885	10,291,657
	TOTAL FUNDS AVAILABLE	11,810,888	11,349,148	10,526,950	12,261,915	12,060,951

TOWNSHIP OF LOWER MAKEFIELD

2014 Annual Operating Budget

**GENERAL FUND - CENTRAL
GOVERNMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
400	CENTRAL GOVERNMENT					
	100 - Personal Services	243,202	231,500	129,250	226,000	231,000
	101 - Supervisor Salaries	8,750	8,750	5,104	8,750	8,750
	210 - Office/Administration	5,724	6,800	3,618	6,800	6,800
	260 - Minor Equipment	0	1,000	223	1,000	1,000
	300 - Contracted Services	4,346	3,800	4,026	4,026	3,800
	311 - Auditing & Accounting	0	17,500	11,100	12,000	12,000
	312 - Mgmt. Consultation	2,600	5,000	1,962	5,000	5,000
	313 - Engineering Fees	155,630	115,000	58,552	105,000	105,000
	314 - Legal Fees	64,410	93,000	39,691	80,000	80,000
	316 - Payroll Service Fees	9,585	9,000	6,522	9,600	9,600
	317 - Education & Training	1,011	1,500	35	1,500	1,500
	321 - Telephone	14,813	13,500	7,356	12,500	12,500
	325 - Postage	12,152	10,000	8,373	10,000	10,000
	337 - Auto Allowance	3,600	3,600	2,400	3,600	3,600
	340 - Advertising & Printing	4,615	9,000	944	9,000	9,000
	353 - Bonding Fees	6,666	6,000	5,838	6,000	6,000
	420 - Dues & Subscriptions	10,342	8,000	6,162	8,000	8,000
	480 - Misc Expense	7,863	7,000	3,363	7,000	7,000
	TOTAL EXPENDITURES	555,309	549,950	294,519	515,776	520,550

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

**GENERAL FUND
GENERAL EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PORJECTED	2014 BUDGET
401	GENERAL EXPENDITURES					
	153-Deferred Comp. Match	18,661	22,000	17,805	22,000	22,000
	156 - Hospitalization	1,141,895	1,250,000	784,170	1,226,000	1,316,000
	158 - Disability & Life Ins.	55,732	62,000	41,636	62,000	60,000
	161 - FICA Employers Share	389,461	410,970	234,156	408,000	418,000
	352 - Property/Liability Insurance	156,223	164,034	115,593	155,000	155,000
	354 - Workers Comp	169,161	177,618	134,606	178,000	195,000
	360 - Utilities	2,439	2,600	1,652	2,600	2,600
	430 - Real Estate Taxes	57,934	54,070	52,747	53,000	36,400
	461 - Farmland Preservation	11,990	1,000	318	1,000	1,000
	462 - Enviroment Council	1,440	4,000	1,591	4,000	4,000
	463 - Historical Review Board	0	0	(150)	0	0
	464 - Historical Commission	619	500	56	500	500
	465 - Solid Waste	4,343	4,900	0	4,900	5,000
	474 - CMAC	197	600	372	600	600
	475 - Citizens Traffic Commission	575	500	275	500	500
	476 - Citizens Economic	216	500	0	500	500
	491 - Real Estate Tax Refund	1,591	1,000	525	500	1,000
	760 - Rental-Farringer House	3,300	2,200	2,079	2,000	500
	762 - Patterson Farm	25,157	12,000	16,461	10,000	0
	764 - Dalgewicz Manor House	451	750	0	0	500
	TOTAL EXPENDITURES	2,041,385	2,171,242	1,403,892	2,131,100	2,219,100

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

GENERAL FUND - FINANCE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
402	FINANCIAL ADMIN.					
	100-Personal Services	151,003	182,000	80,758	147,000	153,000
	200-Parts & Supplies	2,261	2,500	1,232	2,500	2,500
	260-Minor Equipment	247	1,000	385	1,000	1,000
	300-Contracted Services	23,345	10,000	16,744	24,000	24,000
	317-Education & Training	0	500	0	500	500
	420-Dues & Subscriptions	35	190	0	200	200
	TOTAL EXPENDITURES	176,891	196,190	99,119	175,200	181,200

TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget
GENERAL FUND - TAX
COLLECTION EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
403	TAX COLLECTION					
	100-Personal Services	15,597	15,300	14,981	15,300	15,300
	200-Parts & Supplies	4,506	5,000	4,284	5,000	5,000
	353-Bonding Fees	835	835	835	835	835
	TOTAL EXPENDITURES	20,938	21,135	20,100	21,135	21,135

TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget
GENERAL FUND - INFORMATION TECHNOLOGY
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
407	INFORMATION TECHNOLOGY					
	200-Parts & Supplies	3,651	3,500	3,762	4,000	4,000
	260-Minor Equipment	1,288	1,500	737	1,500	1,500
	300-Contracted Services	25,716	22,000	17,658	25,600	26,100
	317-Education & Training	0	1,000	0	1,000	1,000
	391-Hardware Maintenance	0	3,000	0	3,000	3,000
	392-Software Maintenance	18,762	18,000	13,689	18,000	18,000
	480-Miscellaneous	9,079	10,000	3,660	9,000	8,720
	TOTAL EXPENDITURES	58,496	59,000	39,506	62,100	62,320

TOWNSHIP OF LOWER MAKEFIELD

2014 Annual Operating Budget

GENERAL FUND - POLICE

DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
410	POLICE					
	100 - Personal Services	2,854,368	3,094,294	1,746,247	3,094,294	3,192,770
	102 - Crossing Guards	122,848	137,335	85,085	137,335	141,455
	103 - Overtime	250,220	205,000	155,336	268,000	212,000
	104 - Office	147,390	148,000	87,987	148,000	154,440
	105 - Court & Standby	52,867	51,000	35,163	52,867	52,573
	151 - Longevity	58,400	59,800	44,700	59,800	66,800
	152 - Other Benefits	190,068	204,256	1,151	204,256	210,796
	153 - Deferred Comp. Match	49,980	49,400	43,749	49,400	49,400
	154 - Retirement Benefits	0	0	0	0	33,600
	205 - Uniforms & Equip	61,147	65,000	45,123	65,000	66,100
	206 - Photo Supplies	0	100	0	100	100
	210 - Office/Administration	12,931	15,500	7,428	15,500	15,500
	232 - Diesel & Gasoline Fuel	96,094	82,500	40,565	90,000	95,000
	242 - Crime Prevention	1,003	5,850	1,925	5,850	7,350
	251 - Vehicle Parts & Supp.	38,306	44,900	24,633	44,900	48,300
	260 - Minor Equipment	31,087	30,220	9,440	30,220	27,020
	300 - Contracted Service	40,939	44,710	39,435	44,710	46,488
	317 - Education/Training	28,187	28,500	13,755	28,500	28,500
	319 - Animal Control	16,648	17,400	10,066	17,400	18,300
	321 - Telephone	33,150	31,000	21,413	31,000	31,000
	327 - Radio-Maintenance	956	1,800	199	1,800	1,800
	361 - Electric	7,014	7,200	3,878	7,200	7,200
	375 - Traffic Signal Repairs	33,617	34,000	10,171	34,000	34,000
	376 - Pistol Range Maint.	1,281	2,500	0	2,500	2,500
	420 - Dues & Subscriptions	2,168	2,145	1,067	2,145	2,145
	450 - Emergency Management	577	3,800	198	500	3,800
	480 - Miscellaneous	24,714	20,000	7,244	20,000	20,000
	485 - D.A.R.E. Program	2,192	5,000	4,830	5,000	4,500
	490 - Mobile Phones	268	56,000	7,790	10,000	10,000
	TOTAL EXPENDITURES	4,158,420	4,447,210	2,448,578	4,470,277	4,583,437

TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget
GENERAL FUND - PLANNING AND
ZONING DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
414	BUILDING & ZONING					
	100 - Personal Services	227,405	231,928	143,248	241,000	237,101
	210 - Office/Administration	2,108	4,350	1,478	3,850	4,450
	260 - Minor Equipment	706	2,700	2,760	4,620	1,600
	300 - Contracted Services	178	0	1,400	2,000	200
	308 - Grading Fees	37,505	11,000	20,853	25,000	20,000
	309 - Inspection Fees	183,431	126,315	112,768	169,750	149,750
	311 - Zoning Hearing Board	89,373	75,000	26,371	50,000	50,000
	TOTAL EXPENDITURES	540,706	451,293	308,878	496,220	463,101

TOWNSHIP OF LOWER MAKEFIELD 2014 Annual Operating Budget GENERAL FUND - PUBLIC WORKS DEPARTMENT - EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
409	BUILDING MAINTENANCE					
	100-Personal Services	51,638	61,840	42,080	65,750	58,000
	260-Minor Equipment	2,500	3,500	3,550	3,550	0
	360-Utilities	65,708	70,000	26,811	60,000	60,000
	374-Repairs & Maintenance	57,922	55,500	49,177	58,000	54,000
	480-Miscellaneous	3,600	1,700	0	1,700	1,700
	TOTAL BUILDING MAINTENANCE	181,368	192,540	121,618	189,000	173,700
426	RECYCLING					
	100-Personal Services	38,177	38,925	41,169	45,000	41,400
	200-Parts & Supplies	12,138	11,000	202	11,000	13,000
	232-Diesel & Gasoline Fuel	12,400	12,400	0	12,400	15,000
	480-Miscellaneous	190	3,000	4,418	4,418	4,000
	TOTAL RECYCLING	62,905	65,325	45,789	72,818	73,400
427	LEAF COLLECTION					
	100-Personal Services	74,565	70,700	7,723	70,700	73,400
	200-Parts and Supplies	10,577	10,000	1,591	10,000	10,000
	232-Veh. Diesel & Gasoline	12,400	14,000	0	14,000	15,000
	305-Outside Labor	126,191	121,500	11,723	121,000	122,000
	480-Miscellaneous	0	550	0	550	550
	TOTAL LEAF COLLECTION	223,733	216,750	21,037	216,250	220,950
428	BASIN MAINTENANCE					
	100-Personal Services	54,267	48,600	53,998	66,000	65,000
	200-Parts & Supplies	5,726	6,000	11,089	14,000	13,000
	260-Minor Equipment	414	1,200	689	1,000	1,200
	305-Outside Labor	20,395	21,900	0	0	0
	TOTAL BASIN MAINTENANCE	80,802	77,700	65,776	81,000	79,200
430	HIGHWAY MAINTENANCE					
	100-Personal Services	377,066	438,833	267,485	450,000	460,000
	150-Benefits	30,620	29,070	10,403	29,000	29,720
	200-Parts and Supplies	17,743	17,500	14,679	17,700	18,000
	210-Office/Administration	9,233	8,550	5,632	9,000	10,000
	232-Veh-Diesel & Gasoline	41,285	55,000	22,041	45,825	55,000
	245-Materials	33,219	35,000	52,309	42,597	38,000
	246-Road Signs	24,400	27,000	12,498	24,000	30,000
	251-Veh-Parts & Supplies	29,417	36,200	18,698	35,000	38,600
	252-Tires	1,629	5,700	1,776	4,500	5,000
	(Continued)					

TOWNSHIP OF LOWER MAKEFIELD 2014 Annual Operating Budget GENERAL FUND - PUBLIC WORKS DEPARTMENT - EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
	253-Veh-Licenses & Tags	25	105	50	100	150
	260-Minor Equipment	200	4,900	3,583	4,500	5,000
	300-Contracted Services	123,613	47,700	66,154	80,425	48,000
	305-Outside Labor	2,025	5,000	660	2,000	4,000
	306-Veh-Outside Repairs	4,229	5,150	13,377	13,362	8,100
	374-Repairs & Maintenance	10,936	5,100	7,456	4,700	6,700
	TOTAL HIGHWAY MAINTENANCE	705,640	720,808	496,801	762,709	756,270
432	SNOW & ICE CONTROL					
	100-Personal Services	31,850	53,180	38,584	45,000	54,775
	305-Outside Labor	12,665	0	0	0	0
	480-Miscellaneous	530	1,500	669	1,200	1,500
	TOTAL SNOW AND ICE CONTROL	45,045	54,680	39,253	46,200	56,275
	TOTAL PUBLIC WORKS DEPARTMENT	1,299,493	1,327,803	790,274	1,367,977	1,359,795

TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget

GENERAL FUND
TRANSFERS OUT

FUND NO. 01

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
492	INTERFUND OPERATING TRANSFERS					
	060 - Police	571,918	584,583	0	584,583	671,878
	065 - Non-Uniformed	244,253	238,253	0	238,253	288,000
	SUB TOTALS	816,171	822,836	0	822,836	959,878
	TOTAL EXPENDITURES	816,171	822,836	0	822,836	959,878
492	TRANSFERS					
	035 - Liquid Fuels	0	0	0	200,000	0
	090 - Capital/Special Projects	400,000	0	0	180,000	0
	050 - Ambulance/Rescue Squad	125,000	175,000	0	50,000	0
	TOTAL	525,000	175,000	0	430,000	0

TOWNSHIP OF LOWER MAKEFIELD 2014 Annual Operating Budget STREET LIGHT FUND REVENUES
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FUND NO. 02

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE	(3,056)	(10,633)	(12,169)	(12,169)	(18,414)
341	INTEREST EARNINGS 000-Interest Earnings	15	20	(6)	0	0
383	LIGHT ASSESSMENTS 300-Current Assessment	33,643	35,100	32,960	35,000	43,000
	TOTAL REVENUES	33,658	35,120	32,954	35,000	43,000
	TOTAL FUNDS AVAILABLE	30,602	24,487	20,785	22,831	24,586

TOWNSHIP OF LOWER MAKEFIELD

2014 Annual Operating Budget

STREET LIGHT FUND

EXPENDITURES

FUND NO. 02

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
434	STREET LIGHTING					
	361-Electricity	36,432	38,772	20,627	35,500	36,000
	374-Repairs & Maintenance	5,094	4,150	3,908	4,500	4,500
	DEPARTMENT TOTAL	41,526	42,922	24,535	40,000	40,500
492	TRANSFERS					
	001-Transfer to General Fund	1,245	1,245	830	1,245	1,245
	TOTAL EXPENDITURES	42,771	44,167	25,365	41,245	41,745
	EXCESS REVENUES OVER EXPENDITURES	(9,113)	(9,047)	7,589	(6,245)	1,255
	ENDING FUND BALANCE	(12,169)	(19,680)	(4,580)	(18,414)	(17,159)

TOWNSHIP OF LOWER MAKEFIELD 2014 Annual Operating Budget FIRE PROTECTION FUND REVENUES

FUND NO. 03

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE	130,920	129,865	160,283	160,283	156,741
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES					
	.90 Mills					
	100-Current Levy	451,668	449,740	447,212	451,000	451,000
	200-Delinquent	4,136	2,110	2,756	3,000	3,000
	600-Interim-Current	991	500	970	1,000	1,000
	601-Interim-Delinquent	89	15	112	120	100
	DEPARTMENT TOTALS	456,884	452,365	451,050	455,120	455,100
341	INTEREST EARNINGS					
	000-Interest Earnings	369	125	414	500	500
355	STATE SHARED REVS.					
	130-For. Fire Ins. Prem. Tax	323,578	332,320	0	332,320	332,320
362	FIRE INSPECTION FEE					
	201-Special Fire Protection Fees	26,700	24,900	25,470	27,000	27,000
395	REBATES FROM PRIOR YEAR					
	002 -Workmens Compensation	846	0	276	300	300
	TOTAL REVENUES	808,377	809,710	477,210	815,240	815,220
	TOTAL FUNDS AVAILABLE	939,297	939,575	637,493	975,523	971,961

TOWNSHIP OF LOWER MAKEFIELD 2014 Annual Operating Budget FIRE PROTECTION FUND EXPENDITURES

FUND NO. 03

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
411	FIRE PROTECTION					
	100-Personal Services	19,225	16,070	12,430	19,500	20,000
	161-FICA Employers Share	728	1,488	963	1,500	1,500
	210-Office/Administration	105	210	80	200	250
	300-Contracted Services	14,400	14,400	8,400	14,400	14,400
	354-Worker's Comp Ins.	2,729	2,865	2,171	3,000	3,000
	530-Contr.-Yardley-Makefield	333,000	333,000	333,000	333,000	338,000
	533-Y-M Relief Assn.	313,870	326,320	0	326,000	326,000
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	9,707	10,205	0	10,205	10,205
	DEPARTMENT TOTAL	699,764	710,558	363,044	713,805	719,355
471	DEBT PRINCIPAL					
	000-GOB 2003	7,245	21,233	0	0	0
472	DEBT INTEREST					
	000-GOB 2003	13,365	25,104	0	0	0
492	INTERFUND OPERATING TRANSFERS					
	001-General Fund	28,960	28,960	16,895	28,960	28,960
	020-Debt Service Fund	29,680	29,680	27,571	76,017	99,705
	DEPARTMENT TOTAL	58,640	58,640	44,466	104,977	128,665
	TOTAL EXPENDITURES	779,014	815,535	407,510	818,782	848,020
	EXCESS REVENUES OVER EXPENDITURES	29,363	(5,825)	69,700	(3,542)	(32,800)
	ENDING FUND BALANCE	160,283	124,040	229,983	156,741	123,941

**LOWER MAKEFIELD TOWNSHIP
2014 Annual Operating Budget**

HYDRANT FUND REVENUES

FUND NO. 04

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE	10,093	(2,097)	(1,397)	(1,397)	(13,661)
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES	.29 Mills				
	100-Current Levy	136,934	137,125	135,572	137,500	137,500
	200-Delinquent	3,309	1,735	2,204	3,500	3,500
	600-Interim-Current	447	100	437	500	500
	601-Interim-Delinquent	52	15	50	50	50
	DEPARTMENT TOTALS	140,742	138,975	138,263	141,550	141,550
341	INTEREST EARNINGS					
	000-Interest Earnings	78	20	32	50	50
	TOTAL REVENUES	140,820	138,995	138,295	141,600	141,600
	TOTAL FUNDS AVAILABLE	150,913	136,898	136,898	140,203	127,939

**LOWER MAKEFIELD TOWNSHIP
2014 Annual Operating Budget**

HYDRANT FUND EXPENDITURES

FUND NO. 04

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
449	HYDRANT SERVICES					
	100-Personal Services	0	250	0	250	250
	366-PA American Water Fees	140,293	141,500	81,828	141,000	141,000
	367-Morrisville Water Fees	7,003	7,563	7,375	7,600	7,600
	DEPARTMENT TOTAL	147,296	149,313	89,203	148,850	148,850
492	TRANSFERS					
	001-General Fund	5,014	5,014	2,917	5,014	5,014
	TOTAL EXPENDITURES	152,310	154,327	92,120	153,864	153,864
	EXCESS REVENUES OVER EXPENDITURES	(11,490)	(15,332)	46,175	(12,264)	(12,264)
	ENDING FUND BALANCE	(1,397)	(17,429)	44,778	(13,661)	(25,925)

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

PARK & RECREATION REVENUES

FUND NO. 05

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE	266,111	231,025	172,702	172,702	172,739
301	REAL ESTATE TAXES		1.28 Mills			
	100 - Current Levy	642,372	646,000	636,079	649,247	660,000
	200 - Delinquent	7,445	6,000	4,960	6,000	6,500
	600 - Interim - Current	1,924	2,000	1,882	2,000	2,100
	601 - Interim - Delinquent	230	200	217	217	220
	DEPARTMENT TOTALS	651,971	654,200	643,138	657,464	668,820
341	INTEREST EARNINGS	981	500	320	500	500
342	RENTS & ROYALTIES					
	216 - Rent - 5 Mile Woods	17,400	17,400	10,150	17,400	17,400
	450 - Equipment Rental	34,520	33,600	15,166	37,100	37,100
	DEPARTMENT TOTALS	51,920	51,000	25,316	54,500	54,500
357	LOCAL GOV'T. GRANTS					
	100 - Bucks Society Performing Arts	0	2,800	0	0	0
367	PARKS & RECREATION					
	100 - Program Fees	94,622	134,615	58,489	116,016	120,016
	101 - Program Fees-5 Mile Woods	0	1,300	0	0	0
	200 - Sales	11,555	13,500	9,801	10,362	10,400
	DEPARTMENT TOTALS	106,177	149,415	68,290	126,378	130,416
380	MISC. REVENUES					
	000 - Misc. Revenues	9,424	2,000	32,799	33,000	2,000
	001 - Celebration Day Revenue	(500)	0	0	0	0
	005 - Light Cost Recovery	(1,440)	0	0	0	0
	DEPARTMENT TOTALS	7,484	2,000	32,799	33,000	2,000
392	INTERFUND TRANSFERS					
	006 - Transfer From Park & Rec FIL	10,000	10,000	10,000	10,000	10,000
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	1,673	1,000	386	1,000	1,000
	002 - Workmens Compensation	4,375	2,500	1,503	2,500	2,500
	021 - Casualty Insurance Rebate	128	70	30	40	50
	022 - Workmens Comp Rebate	706	360	154	308	360
	DEPARTMENT TOTALS	6,882	3,930	2,073	3,848	3,910
	TOTAL REVENUES	835,415	873,845	781,936	885,690	870,146
	TOTAL FUNDS AVAILABLE	1,101,526	1,104,870	954,638	1,058,392	1,042,885

**Township of Lower Makefield
2014 Annual Operating Budget**

PARK & RECREATION EXPENDITURES

FUND NO. 05

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
451	PARKS & RECREATION					
	100 - Personal Services	201,976	195,012	110,577	192,000	196,000
	150 - Benefits	96,686	93,845	26,295	91,695	134,050
	153 - Deferred Comp Match	3,400	3,680	2,328	3,266	3,680
	161 - Fica Employer's Share	20,809	16,000	8,818	15,256	16,000
	191 - Uniform Allowance	598	900	414	850	900
	200 - Parts & Supplies	12,164	15,000	9,071	14,089	15,900
	210 - Office/Administration	2,951	4,500	1,535	3,060	4,100
	232 - Diesel & Gasoline Fuel	17,051	14,000	9,309	18,618	19,000
	247 - Programs & Events	4,384	3,950	649	3,449	3,950
	248 - Discount Tickets	11,116	13,500	2,399	10,362	10,400
	260 - Minor Equipment	6,788	4,000	1,096	3,210	4,000
	300 - Contracted Services	23,447	20,100	7,436	17,280	20,100
	313 - Engineering Fees	754	7,000	0	5,000	5,000
	314 - Legal Fees	580	1,000	0	1,000	1,000
	317 - Education/Training	0	300	0	200	300
	352 - Casualty Insurance	3,365	3,600	2,489	3,320	3,600
	354 - Worker's Comp. Insurance	14,098	14,500	11,218	14,958	15,000
	360 - Utilities	10,580	12,900	6,590	13,460	14,000
	374 - Repairs & Maintenance	22,598	23,375	3,078	35,356	23,375
	540 - Contributions & Grants	10,500	10,500	4,000	10,500	10,500
	600 - Capital Construction	48,212	40,000	30,880	40,000	0
	DEPARTMENT TOTALS	512,057	497,662	238,182	496,929	500,855
452	MEMORIAL PARK					
	200 - Parts & Supplies	2,466	3,300	2,834	3,540	5,600
	300 - Contracted Services	0	2,575	0	1,000	2,575
	360 - Utilities	0	500	0	500	500
	374 - Repairs & Maintenance	0	200	0	100	200
	DEPARTMENT TOTAL	2,466	6,575	2,834	5,140	8,875
454	MACCLESFIELD PARK					
	200 - Parts & Supplies	8,045	9,250	9,937	11,800	11,600
	260 - Minor Equipment	4,554	5,000	800	4,650	5,000
	300 - Contracted Services	19,669	17,900	17,122	20,538	21,950
	360 - Utilities	37,151	38,450	18,149	37,625	38,850
	374 - Repairs & Maintenance	7,887	3,700	2,682	3,300	3,700
	DEPARTMENT TOTALS	77,306	74,300	48,690	77,913	81,100
	TOTAL EXPENDITURES (THIS PAGE)	591,829	578,537	289,706	579,982	590,830

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

PARK & RECREATION EXPENDITURES

FUND NO. 05

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
455	OXFORD-ROELOFS					
	200 - Parts & Supplies	9,531	6,700	2,030	4,500	5,800
	260 - Minor Equipment	0	500	0	0	500
	300 - Contracted Services	2,430	2,520	660	1,700	2,520
	360 - Utilities	3,531	3,050	1,434	2,950	3,050
	374 - Repairs & Maintenance	0	475	690	765	475
	DEPARTMENT TOTALS	15,492	13,245	4,814	9,915	12,345
469	5 MILE WOODS					
	100 - Personal Services	5,987	8,000	5,202	8,000	8,000
	161 - FICA Employer's Share	458	650	398	610	650
	200 - Parts & Supplies	181	1,000	452	1,200	1,200
	210 - Office/Administration	0	200	0	100	200
	247 - Programs & Events	0	500	0	500	500
	260 - Minor Equipment	190	1,000	0	800	1,000
	300 - Contracted Services	1,266	3,200	747	2,070	3,200
	317 - Education/Training	0	200	0	0	200
	321 - Telephone	1,093	1,500	302	550	600
	352 - Casualty Insurance	257	260	191	260	260
	354 - Workers' Comp Insurance	2,274	2,300	1,810	2,412	2,415
	360 - Utilities	4,536	3,200	3,426	4,000	4,000
	374 - Repairs & Maintenance	588	3,000	106	500	1,000
	DEPARTMENT TOTALS	16,830	25,010	12,634	21,002	23,225
492	INTERFUND OPERATING TRANSFER					
	001 - General Fund	30,916	31,000	15,460	31,000	31,000
	020 - Debt Service	173,757	172,000	86,877	173,754	172,000
	030 - Capital Reserve	100,000	50,000	70,000	70,000	30,000
	DEPARTMENT TOTALS	304,673	253,000	172,337	274,754	233,000
	TOTAL EXPENDITURES (THIS PAGE)	336,995	291,255	189,785	305,671	268,570
	TOTAL EXPENDITURES	928,824	869,792	479,491	885,653	859,400
	EXCESS REVENUES OVER EXPENDITURES	(93,409)	4,053	302,445	37	10,746
	ENDING FUND BALANCE	172,702	235,078	475,147	172,739	183,485

TOWNSHIP OF LOWER MAKEFIELD 2014 Annual Operating Budget PARK AND RECREATION FEE IN LIEU REVENUES
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FUND NO. 06

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE	47,783	63,093	66,299	66,299	75,542
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000-Interest Earnings	136	70	76	130	130
387	CONTRIBUTIONS 060 - Developers	28,380	10,000	19,113	19,113	15,000
	TOTAL REVENUES	28,516	10,070	19,189	19,243	15,130
	TOTAL FUNDS AVAILABLE	76,299	73,163	85,488	85,542	90,672

TOWNSHIP OF LOWER MAKEFIELD 2014 Annual Operating Budget PARK AND RECREATION FEE IN LIEU FUND - EXPENDITURES

FUND NO. 06

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
480	MISCELLANEOUS EXPENSE					
	700 - Capital Purchase	0	0	0	0	40,000
	DEPARTMENT TOTALS	0	0	0	0	40,000
492	INTERFUND OPERATING TRANSFERS OUT					
	005 - Parks and Recreation	10,000	10,000	10,000	10,000	10,000
	DEPARTMENT TOTALS	10,000	10,000	10,000	10,000	10,000
	TOTAL EXPENDITURES	10,000	10,000	10,000	10,000	50,000
	EXCESS REVENUES OVER EXPENDITURES	18,516	70	9,189	9,243	(34,870)
	ENDING FUND BALANCE	66,299	63,163	75,488	75,542	40,672

TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget
LIBRARY FUND REVENUES

FUND NO. 07

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE	88,562	88,692	88,776	88,776	88,906
	REVENUES:					
341	INTEREST EARNINGS 000-Interest Earnings	214	130	113	130	100
	TOTAL REVENUES	214	130	113	130	100
	TOTAL FUNDS AVAILABLE	88,776	88,822	88,889	88,906	89,006

TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget
LIBRARY FUND EXPENDITURES

FUND NO. 07

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	#REF!	#REF!	#REF!	#REF!	#REF!
	ENDING FUND BALANCE	#REF!	#REF!	#REF!	#REF!	#REF!

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

SEWER FUND REVENUES

FUND NO. 08

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
289	1/1 CASH BALANCE***	290,410	484,549	1,059,927	1,059,927	1,214,577
	Principal Payment -Spring & Hillside	0				
	ADJUSTED CASH BALANCE	290,410	484,549	1,059,927	1,059,927	1,214,577
	REVENUES:					
	INTEREST EARNINGS					
341	000-Interest Earnings	2,087	483	794	2,000	2,000
364	SEWERAGE CHARGES					
	110-Connection Fees From	147,300	80,000	39,280	79,000	80,000
	120-Residential Use Charges	4,472,252	4,500,000	2,140,499	4,450,000	4,450,000
	121-Commercial Use Charges	816,663	800,000	397,692	797,000	800,000
	122-Penalties	107,750	100,000	62,006	120,000	100,000
	123-Certification Fees	9,100	10,000	3,929	8,000	10,000
	124-Heacock Reimbursement	2,000	2,000	0	0	0
	DEPARTMENT TOTALS	5,555,065	5,492,000	2,643,406	5,454,000	5,440,000
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenues	12,362	470	0	0	0
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	21,442	10,800	3,303	11,000	11,000
	002-Workmens Compensation	4,234	2,450	921	2,500	2,500
	DEPARTMENT TOTALS	25,676	13,250	4,224	13,500	13,500
	TOTAL REVENUES	5,595,190	5,506,203	2,648,424	5,469,500	5,455,500
	TOTAL FUNDS AVAILABLE	5,885,600	5,990,752	3,708,351	6,529,427	6,670,077

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

SEWER FUND EXPENSES

FUND NO. 08

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
429	OPERATING EXPENSES					
	100-Personal Services	273,258	286,198	132,881	275,000	280,000
	150-Benefits	61,924	59,963	5,595	60,100	80,100
	153-Deferred Comp. Match	4,285	4,285	1,860	4,285	4,285
	156-Hospitalization	75,934	76,000	38,993	77,500	85,250
	160-FICA	23,875	25,052	9,750	25,052	25,052
	210-Office/Administration	17,152	17,800	8,702	17,800	18,800
	227-Fuels and Chemicals	10,568	7,100	0	7,000	7,000
	232-Diesel & Gasoline Fuel	12,833	12,800	6,047	12,500	12,800
	251-Vehicle Parts & Supplies	2,510	4,500	3,220	4,000	5,000
	260-Minor Equipment	1,387	3,300	425	3,000	3,400
	300-Contracted Services	14,798	24,700	14,548	23,000	26,900
	307-Water Consumption Data	6,277	6,600	3,452	6,900	7,000
	311-Audit Fees	15,811	15,811	6,500	15,000	15,000
	313-Engineering Fees	66,931	60,000	22,753	50,000	50,000
	314-Legal Fees	14,295	20,000	11,188	22,000	22,000
	318-Transmission Fees	3,269,122	3,430,000	1,512,339	3,400,000	3,500,000
	321-Telephone	8,205	8,000	4,099	8,100	8,200
	352-Casualty Insurance	43,138	46,000	21,279	43,000	45,000
	354-Worker's Compensation Insurance	13,643	14,000	7,238	14,500	15,000
	361-Electricity	83,788	94,000	45,777	92,000	94,000
	364-Water & Sewer	3,344	2,900	1,066	2,100	2,500
	375-R&M-Meters/General	3,119	10,000	7,891	10,000	10,000
	376-R&M-Manholes/Mains	49,705	60,000	15,337	40,000	50,000
	377-R&M-Pump Stations	41,835	30,000	12,380	30,000	32,000
	378-R&M-Joint Use Y.B.	36,266	58,000	435	1,000	58,000
	379-R&M-Computers	2,040	2,500	1,080	2,200	2,500
	480-Miscellaneous	8,379	1,300	0	1,300	1,500
	490-Sewer Auth. Admin & Capital Fu	1,506	5,200	200	1,000	3,000
	600-Capital Construction	1,024	0	0	0	0
	700-Capital Purchases	2,500	0	0	0	0
	DEPARTMENT TOTALS	4,169,452	4,386,009	1,895,035	4,248,337	4,464,287
471	DEBT PRINCIPAL					
	003-Principal - GOB 2006/2011	100,000	100,000	0	100,000	100,000
	DEPARTMENT TOTALS	100,000	100,000	0	100,000	100,000
472	DEBT INTEREST					
	002-Amorization Expense	18,022	0	0	0	0
	003-GOB 2006/2011	171,657	216,513	98,000	216,513	214,513
	DEPARTMENT TOTALS	189,679	216,513	98,000	216,513	214,513
	TOTAL EXPENDITURES (THIS PAGE)	4,459,131	4,702,522	1,993,035	4,564,850	4,778,800

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

SEWER FUND EXPENSES

FUND NO. 08

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
492	TRANSFERS					
	001-General Fund	250,000	250,000	125,002	250,000	250,000
	DEPARTMENT TOTALS	250,000	250,000	125,002	250,000	250,000
499	CAPITAL RESERVE	300,000	500,000	250,000	500,000	500,000
	TOTAL EXPENSES	5,009,131	5,452,522	2,368,037	5,314,850	5,528,800
	NET INCOME (LOSS)	586,059	53,681	280,387	154,650	(73,300)
	12/31 CASH BALANCE***	876,469	538,230	1,340,314	1,214,577	1,141,277

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

COMMUNITY POOL REVENUES

FUND NO. 09

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
289	1/1 CASH BALANCE**	321,472	349,072	360,146	360,146	303,584
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000 - Interest Earnings	1,056	350	641	500	600
367	COMMUNITY POOL 100 - Membership Fees 200 - Miscellaneous Sales	617,005 86,167	638,155 85,000	575,200 58,375	585,800 72,800	646,290 77,900
	DEPARTMENT TOTALS	703,172	723,155	633,575	658,600	724,190
395	REBATE FROM PRIOR YEAR 001 - Casulty Insurance 002 - Workmens Compensation	5,624 8,467	2,800 4,800	1,300 2,761	1,734 3,682	1,735 3,700
		14,091	7,600	4,061	5,416	5,435
	TOTAL REVENUES	718,319	731,105	638,277	664,516	730,225
	TOTAL FUNDS AVAILABLE	1,039,791	1,080,177	998,423	1,024,662	1,033,809

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

COMMUNITY POOL EXPENSES

FUND NO. 09

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
452	COMMUNITY POOL					
	100 - Personal Services	302,368	277,451	100,636	292,897	293,000
	150 - Benefits	2,350	4,000	1,543	2,322	2,400
	153 - Deferred Comp match	0	500	0	500	500
	156 - Hospitalization/Pension	56,902	50,000	29,225	57,000	69,000
	161 - FICA Employer's Share	18,785	21,000	7,810	22,500	22,200
	210 - Office/Administration	16,079	16,850	7,422	14,605	16,650
	222 - Chemicals	20,905	32,000	12,536	24,000	24,000
	249 - Other Exp. @ Pool	15,942	19,900	13,358	18,979	19,900
	260 - Minor Equipment	40,548	34,000	35,904	36,024	34,000
	300 - Contracted Services	3,650	5,800	560	4,625	5,300
	310 - Administrative Fees	0	3,000	0	2,000	3,000
	318 - Professional Services	5,967	1,000	104	400	1,000
	352 - Casualty Insurance	11,315	11,315	8,372	11,164	11,500
	354 - Workers' Comp. Insurance	27,287	27,300	21,713	28,950	29,000
	360 - Utilities	62,854	73,000	32,779	69,262	69,000
	373 - Maint/Repairs/Facility	46,173	62,000	62,496	67,387	65,700
	376 - Maintenance/Grounds	3,623	6,400	7,119	7,573	6,500
	600 - Capital Construction	8,200	5,000	3,292	3,292	2,000
	700 - Capital Purchases	12,050	30,000	29,088	29,088	15,000
	DEPARTMENT TOTALS	654,998	680,516	373,957	692,568	689,650
492	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	28,510	28,510	14,254	28,510	28,510
	TRANSFERS TOTAL	28,510	28,510	14,254	28,510	28,510
	TOTAL EXPENSES	683,508	709,026	388,211	721,078	718,160
	NET INCOME (LOSS)	34,811	22,079	250,066	(56,562)	12,065
	12/31 CASH BALANCE	356,283	371,151	610,212	303,584	315,649

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

TRAFFIC IMPACT FUND REVENUES

FUND NO. 11

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE	431,106	419,527	433,887	433,887	443,987
341	INTEREST EARNINGS					
	000 - Interest Earnings	1,066	300	558	1,100	1,100
387	CONTRIBUTIONS					
	519 - Dev. Contr. Service Area 2	14,145	7,500	8,262	9,000	0
	TOTAL REVENUES	15,211	7,800	8,820	10,100	1,100
	TOTAL FUNDS AVAILABLE	446,317	427,327	442,707	443,987	445,087

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

TRAFFIC IMPACT FUND EXPENDITURES

FUND NO. 11

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
439	HIGHWAY CONSTRUCTION					
	619 - Service Area #2 Construction	12,430	25,000	0	0	0
	DEPARTMENT TOTALS	12,430	25,000	0	0	0
	TOTAL EXPENDITURES	12,430	25,000	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	2,781	(17,200)	8,820	10,100	1,100
	ENDING FUND BALANCE	433,887	402,327	442,707	443,987	445,087

**LOWER MAKEFIELD TOWNSHIP
2014 Annual Operating Budget**

GOLF COURSE FUND REVENUES

FUND NO. 15

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
100	1/1 CASH BALANCE	611,053	676,085	746,275	746,275	649,865
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	0	350	0	0	0
367	GOLF PARTICIPATION FEES					
	100-Greens Fees	1,467,637	1,350,000	365,536	1,385,391	1,441,000
	110-Practice Range Revenue	165,870	160,000	58,813	157,531	168,000
	120-Cart Revenue	451,055	461,045	116,874	427,878	455,000
	130-Clothing	33,746	44,500	7,611	36,516	33,279
	131-Accessories	12,873	21,500	9,036	17,419	12,800
	132-Balls/Gloves	48,024	48,000	17,003	44,283	44,600
	133-Clubs	39,236	36,000	19,231	37,482	40,000
	134-Bags/Other Merchandise	26,650	33,750	9,053	26,612	29,850
	135-Lessons - Junior Camp	0	7,300	7,805	8,200	8,200
	136-Club Rental	4,229	3,450	590	3,307	4,050
	138-Handicap Fee	8,354	12,500	7,465	9,383	8,450
	139-Other Revenue	10,635	2,133	4,984	14,952	12,300
	140-Food	290,522	290,000	89,742	295,879	308,150
	141-Beverage	65,084	70,000	14,026	72,780	61,000
	142-Beer	148,844	147,391	40,946	140,997	151,850
	143-Liquor	59,268	53,205	18,769	53,420	52,790
	144-Wine	15,169	14,954	5,592	12,817	12,000
	147-Other Revenue	121	0	14,124	24,037	121
	192-Interest Income	1,144	0	614	1,009	1,000
	195-Other G & A Revenue	1,000	0	0	0	0
	DEPARTMENT TOTALS	2,849,461	2,755,728	807,814	2,769,893	2,844,440
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenue	(3,296)	0	0	0	0
391	REVENUES					
	100-Sale of Fixed Assets	0	0	0	775	0
	TOTAL REVENUES	2,846,165	2,756,078	807,814	2,770,668	2,844,440
	TOTAL FUNDS AVAILABLE	3,457,218	3,432,163	1,554,089	3,516,943	3,494,305

**LOWER MAKEFIELD TOWNSHIP
2014 Annual Operating Budget**

GOLF COURSE FUND EXPENDITURES

FUND NO. 15

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
462	COURSE & GROUNDS					
	100-Course & Grounds Salaried	103,439	115,646	47,039	109,994	118,886
	101-Course & Grounds Hourly	175,786	190,413	46,856	150,583	176,295
	150-Benefits	2,610	9,400	106	4,705	10,920
	161-FICA	20,589	23,414	10,930	25,964	22,581
	162-Unemployment Compensation Tax	7,916	5,705	1,286	2,866	5,689
	191-Laundry - Uniforms	3,297	3,725	1,743	1,041	3,725
	200-Supplies	6,509	8,900	7,804	9,898	9,000
	222-Chemicals	71,872	57,500	16,070	70,976	63,500
	223-Fertilizer	44,972	41,500	11,892	25,383	31,500
	224-Seeds/Trees Expenses	1,555	6,000	2,710	5,450	4,000
	232-Gas/Oil	22,307	28,000	1,707	20,548	23,000
	260-Small Tools	482	1,200	1,074	2,050	1,200
	300-Outside Services	1,094	5,500	0	2,500	5,500
	317-Education & Training	415	1,100	732	1,561	1,100
	321-Telephone and fax	0	0	47	0	0
	322-Aquatic Weed Management	2,575	2,500	1,275	2,075	2,500
	323-Irrigation	11,629	8,750	2,376	4,352	8,750
	324-Port-O-Lets	2,988	2,610	324	1,882	0
	326-Sand/Top Dressing	1,729	5,100	1,818	7,654	5,100
	329-Course & Grounds Travel	548	1,500	0	0	1,700
	335-Tournament Expenses	0	0	2,264	5,344	0
	354-Worker's Compensation	7,289	8,700	1,390	6,227	8,700
	362-Utilities - Pump House	14,943	23,150	3,414	16,310	20,150
	363-Water	17,517	46,150	3,177	13,177	4,000
	364-Utilities - Maintenance Building	3,239	4,800	8,083	10,107	6,500
	370-Equipment Lease	0	0	29,505	35,406	70,800
	371-Equipment Rental	799	2,050	0	1,050	2,050
	373-Building Management	6,148	1,500	963	1,463	1,500
	374-Repairs & Maintenance	31,378	25,500	5,455	17,778	24,000
	376-Landscape Expenses	4,885	3,000	2,872	3,872	3,000
	420-Subscriptions	2,027	321	588	150	321
	480-Course & Grounds Miscellaneous	496	1,400	0	400	1,000
	DEPARTMENT TOTALS	571,033	635,034	213,500	560,766	636,967
463	PRACTICE RANGE					
	200-Supplies	23,801	15,000	18,958	26,103	15,000
	DEPARTMENT TOTALS	23,801	15,000	18,958	26,103	15,000
	TOTAL EXPENDITURES (THIS PAGE)	594,834	650,034	232,458	586,869	651,967

**LOWER MAKEFIELD TOWNSHIP
2014 Annual Operating Budget**

GOLF COURSE FUND EXPENDITURES

FUND NO. 15

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
464	CARTS					
	101-Carts - Hourly	74,505	68,950	20,869	67,259	71,201
	161-FICA	6,187	5,121	2,712	7,386	5,447
	162-Unemployment Compensation Tax	4,296	2,919	264	1,460	3,105
	200-Supplies	2,262	2,750	1,050	1,842	700
	374-Repairs & Maintenance	6,883	1,500	0	0	1,100
	380-Cart Lease	69,035	78,310	33,470	80,328	80,328
	DEPARTMENT TOTALS	163,168	159,550	58,365	158,275	161,881
465	PRO SHOP					
	100-Pro Shop - Salaried	78,131	79,310	34,895	91,056	80,458
	101-Pro Shop - Hourly	20,001	24,848	12,884	35,070	25,457
	150-Benefits	3,249	2,900	823	2,675	3,900
	161-FICA	11,069	12,099	4,124	11,262	12,278
	162-Unemployment Compensation Tax	4,492	2,526	627	1,245	2,636
	180-Cost of Goods Sold - Merchandise	128,193	119,717	45,507	119,896	114,092
	191-Laundry - Uniforms	2,193	4,000	0	3,307	4,100
	200-Supplies	2,991	700	215	375	700
	203-Score Cards	1,701	2,500	1,801	1,801	3,000
	211-Handicap Expenses	8,865	4,000	3,510	4,010	7,500
	317-Education & Training	1,419	1,050	2,388	2,488	1,500
	354-Worker's Compensation	5,351	6,300	988	4,474	6,300
	400-Over/Short	(1,386)	0	(311)	(435)	0
	419-Golf Club Rental Expense	3,604	1,200	0	0	4,000
	420-Dues and Subscriptions	725	475	0	1,839	2,375
	481-Other Pro Shop Expenses	5,699	3,375	345	1,483	1,600
	DEPARTMENT TOTALS	276,297	265,000	107,796	280,546	269,896
466	FOOD & BEVERAGE					
	100-Food & Beverage - Salaried	79,185	78,622	35,536	79,950	76,070
	101-Food & Beverage - Hourly	102,145	83,041	42,409	116,436	104,843
	150-Benefits	3,033	2,900	(132)	1,068	2,900
	161-FICA	17,982	12,367	9,662	20,930	22,000
	162-Unemployment Compensation Tax	9,026	4,132	1,288	2,906	4,809
	180-Cost of Goods Sold - Food	109,068	127,576	34,627	109,049	104,771
	181-Cost of Goods Sold - Beverage	21,718	21,092	5,585	22,680	17,108
	182-Cost of Goods Sold - Beer	43,611	47,892	12,564	46,949	48,592
	183-Cost of Goods Sold - Liquor	14,970	21,711	4,805	15,881	14,977
	184-Cost of Goods Sold - Wine	5,789	4,271	945	4,419	3,360
	191-Laundry - Uniforms	3,048	1,850	2,021	2,713	1,500
	192-Laundry - Linens	5,963	4,500	1,301	3,474	6,400
	200-Bar Supplies	1,099	400	449	649	800
	201-China/Glass/Silver	2,428	1,450	507	1,107	3,000
	202-Cleaning Supplies	2,771	1,200	1,106	2,747	2,300
	203-Dining Room Supplies	0	0	121	121	0
	TOTAL EXPENDITURES (THIS PAGE)	861,301	837,554	318,955	869,900	845,207

**LOWER MAKEFIELD TOWNSHIP
2014 Annual Operating Budget**

GOLF COURSE FUND EXPENDITURES

FUND NO. 15

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
cont.	204-Kitchen Supplies	7,761	6,550	6,252	11,210	10,000
	205-Paper Supplies	4,864	11,450	1,868	5,396	5,650
	206-Miscellaneous Supplies	0	300	2,094	3,571	3,000
	209-Flowers/Decorations	507	300	0	300	0
	215-Licenses & Permits	1,300	3,250	45	1,695	2,400
	225-Meals & Entertainment	1,665	1,300	385	2,285	2,500
	300-Outside Services	799	500	380	565	500
	317-Education & Training	212	950	0	250	700
	341-Printing/Reproduction	0	0	2,086	0	0
	354-Worker's Compensation	3,860	3,900	732	2,995	3,900
	371-Equipment Rental	2,245	500	1,486	2,725	3,700
	374-Repairs & Maintenance	6,899	3,200	2,400	4,471	3,500
	381-Other Food & Beverage Expenses	6,487	4,650	926	2,618	2,700
	400-Over/Short	393	0	109	452	0
	DEPARTMENT TOTALS	458,828	449,854	171,436	469,491	451,980
467	Marketing					
	340-Advertising	35,925	26,200	6,119	14,997	35,000
	346-Cyber Golf	2,100	5,100	0	0	10,600
	347-Collateral	3,105	5,750	1,560	5,560	7,500
	350-Website	0	0	0	1,400	2,400
	DEPARTMENT TOTALS	41,130	37,050	7,679	21,957	55,500
468	General & Administrative					
	100-General & Administrative - Salaried	125,523	121,970	51,836	130,081	139,759
	101-General & Administrative - Hourly	0	0	2,567	2,567	0
	150-Benefits	3,137	3,717	367	2,801	5,460
	161-FICA	7,392	7,912	5,127	10,309	12,009
	162-Unemployment Compensation Tax	952	1,209	250	502	1,631
	191-Laundry - Uniforms	0	0	450	0	0
	192-Staff Uniforms	1,018	500	661	911	1,000
	202-Cleaning Supplies	1,958	700	1,448	2,644	3,000
	207-Bathroom Supplies	4,674	3,700	944	3,347	3,500
	210-Office Supplies	7,475	6,500	4,146	7,279	6,500
	215-Taxes, Licenses & Permits	1,183	3,500	(34)	1,822	2,000
	225-Meals & Entertainment	603	0	689	689	700
	300-Outside Services	4,803	6,900	4,523	11,574	8,600
	312-Management Fees	90,000	90,000	37,500	90,000	90,000
	317-Education & Training	2,058	400	500	500	500
	321-Telephone	8,199	6,965	3,649	8,360	7,850
	325-Postage/Messenger	1,666	1,100	573	1,320	840
	329-Travel	6,046	3,000	1,813	3,492	2,300
	338-Credit Card Charges	43,750	45,667	6,670	36,714	43,450
	TOTAL EXPENDITURES (THIS PAGE)	388,559	377,640	150,121	375,402	423,149

**LOWER MAKEFIELD TOWNSHIP
2014 Annual Operating Budget**

GOLF COURSE FUND EXPENDITURES

FUND NO. 15

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
cont.	339-Bank Charges	0	0	268	383	0
	340-Advertising & Promotion	773	1,207	0	0	0
	341-Printing/Reproduction	1,594	4,500	0	2,437	2,500
	342-Employee Procurement	0	1,700	14	609	800
	343-Data Processing Expenses	14,062	10,100	1,852	5,381	4,400
	354-Worker's Compensation	2,910	3,900	549	2,652	3,900
	360-Utilities - Clubhouse	52,188	56,000	22,609	56,879	55,000
	361-Water	6,798	5,800	1,351	5,485	5,800
	362-Cable TV	2,964	2,180	1,055	2,746	2,880
	372-Security	840	1,575	645	1,258	1,575
	374-Repairs & Maintenance	0	0	3,726	0	0
	375-Clubhouse Maintenance	28,941	17,100	13,802	32,661	30,000
	376-Equipment Maintenance	0	0	3,634	4,674	0
	401-Bad Debt Expense	4,620	0	0	0	0
	420-Dues & Subscriptions	2,775	3,450	1,133	3,971	3,750
	480-Miscellaneous	472	1,200	849	3,637	1,200
	481-Other General & Admin Expenses	11,352	0	0	0	0
	540-Contributions	100	0	0	0	0
	700-Capital Purchases	121,600	126,000	32,582	89,105	0
	DEPARTMENT TOTALS	562,426	538,452	207,748	526,790	440,904
471	Debt Principal					
	000-Debt Principal 2010	385,000	525,000	525,000	525,000	540,000
472	Debt Interest					
	002-Debt Interest - D.V.R.F.A.	100,395	100,000	43,718	108,097	80,803
	003-Debt Interest - GOB 2010	179,937	164,932	85,594	164,932	153,975
	004-Amortization Expense	19,693	0	0	0	51,156
	DEPARTMENT TOTALS	300,025	264,932	129,312	273,029	285,934
492	Transfers					
	001-Transfer to General Fund	25,000	25,000	0	25,000	0
	TOTAL EXPENDITURES	2,806,708	2,914,872	1,439,915	2,867,078	2,858,062
	EXCESS REVENUES OVER EXPENDITURES	39,457	(158,794)	(632,101)	(96,410)	(13,622)
	ENDING FUND BALANCE	650,510	517,291	114,174	649,865	636,243

TOWNSHIP OF LOWER MAKEFIELD

2014 Annual Operating Budget

CAPITAL PROJECT

SEWER

FUND NO. 18

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	I/I FUND BALANCE	744,518	608,576	450,454	450,454	583,909
341	INTEREST EARNINGS 000 - Interest Earnings	404	0	594	370	370
354	STATE GRANTS 010-H ₂ O Grant	677,230	0	(2,674)	(2,674)	0
364	SEWAGE CONNECTION FEES 601-Edgewood Village Assessment	64,886	28,000	4,312	32,000	32,000
392	INTERFUND TRANSFERS 008-Transfer from Sewer	300,000	500,000	250,000	500,000	500,000
	TOTAL REVENUES	1,042,520	528,000	252,232	529,696	532,370
	TOTAL FUNDS AVAILABLE	1,787,038	1,136,576	702,686	980,150	1,116,279

TOWNSHIP OF LOWER MAKEFIELD

2014 Annual Operating Budget

CAPITAL PROJECTS

SEWER

FUND NO. 18

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
429	MISCELLANEOUS EXPENDITURES					
	600 - Capital Projects	340,254	555,000	65,126	140,626	800,000
	601 - Edgewood Village Sewer Project	956,034	0	818	0	0
	602 - Morrisville Capital Projects	0	200,000	255,615	255,615	200,000
	700 - Capital Purchases	34,365	65,000	0	0	115,000
	DEPARTMENT TOTAL	1,330,653	820,000	321,559	396,241	1,115,000
	TOTAL EXPENDITURES	1,330,653	820,000	321,559	396,241	1,115,000
	EXCESS REVENUES OVER EXPENDITURES	(288,133)	(292,000)	(69,327)	133,455	(582,630)
	ENDING FUND BALANCE	456,385	316,576	381,127	583,909	1,279

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

SPECIAL PROJECTS FUND REVENUES

FUND NO. 19

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE	543,043	513,821	498,488	498,488	441,762
341	INTEREST EARNINGS					
	000 - Interest Earnings	1,021	300	533	533	0
351	FEDERAL GRANTS					
	029 - FEMA-Elevation Grants	28,117	25,000	0	0	400,000
	083 - FEMA	2,584	0	0	0	0
	090 - FEMA - 2011	362,993	350,000	0	0	0
	091 - FEMA - 2010 SRL	10,489	0	0	0	0
	DEPARTMENT TOTAL	404,183	375,000	0	0	400,000
387	CONTRIBUTIONS					
	191 - Offsite Traffic Improvements	8,620	20,000	0	20,000	10,000
	TOTAL REVENUES	413,824	395,300	533	20,533	410,000
	TOTAL FUNDS AVAILABLE	956,867	909,121	499,021	519,021	851,762

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

SPECIAL PROJECTS FUND EXPENDITURES

FUND NO. 19

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
492	INTERFUND TRANSFERS OUT					
	020-Debt Service	30,009	30,009	20,009	30,009	30,009
	DEPARTMENT TOTAL	30,009	30,009	20,009	30,009	30,009
600	CAPITAL CONSTRUCTION					
	657-Special Projects	312	34,000	0	0	0
	665-PEMA Elevation Construction	4,085	345,000	0	0	0
	666-PEMA Sweeny Acquisition	358,000	0	19,250	19,250	0
	667-Elevation - DeSantis	0	0	0	0	200,000
	668-Elevation - Duffy	0	0	0	0	200,000
	715-PEMA Elevation Grant Professior	55,238	25,000	22,899	28,000	10,000
	746-Black Rock Rd. Bike/Pedestrian P	10,735	0	0	0	0
	DEPARTMENT TOTAL	428,370	404,000	42,149	47,250	410,000
	TOTAL EXPENDITURES	458,379	434,009	62,158	77,259	440,009
	EXCESS REVENUES OVER EXPENDITURES	(44,555)	(38,709)	(61,625)	(56,726)	(30,009)
	ENDING FUND BALANCE	498,488	475,112	436,863	441,762	411,753

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

DEBT SERVICE FUND REVENUES

FUND NO. 20

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	I/I FUND BALANCE	823,571	602,057	904,230	904,230	817,744
	ACCOUNTS RECEIVABLE	0	0	0	0	
	CASH	823,571	602,057	904,230	904,230	817,744
		823,571	602,057	904,230	904,230	817,744
301	REAL ESTATE TAXES		1.90 Mills			1.55 Mills
	100 - Current	953,521	964,000	944,186	960,000	789,000
	200 - Delinquent	10,754	11,000	7,165	9,000	11,000
	600 - Interim	5,132	2,000	5,019	6,000	4,000
	601 - Interim - Delinquent	492	500	578	600	500
	DEPARTMENT TOTALS	969,899	977,500	956,948	975,600	804,500
341	INTEREST EARNINGS					
	000 - Interest Earnings	2,546	350	1,396	2,000	2,000
	DEPARTMENT TOTALS	2,546	350	1,396	2,000	2,000
380	MISCELLANEOUS REVENUE					
	000 - Miscellaneous Revenue	38,660	0	0	0	0
	DEPARTMENT TOTALS	38,660	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	003 - Fire Protection Fund	29,680	29,680	17,315	76,017	99,705
	005 - Park & Recreation	173,757	173,757	101,357	173,757	173,757
	019 - Street Projects	30,009	30,009	17,509	30,009	30,009
	DEPARTMENT TOTALS	233,446	233,446	136,181	279,783	303,471
	TOTAL REVENUES	1,244,551	1,211,296	1,094,525	1,257,383	1,109,971
	TOTAL FUNDS AVAILABLE	2,068,122	1,813,353	1,998,755	2,161,613	1,927,715

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

DEBT SERVICE FUND EXPENDITURES

FUND NO. 20

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
471	DEBT PRINCIPAL					
	000 - Principal - 2010A	630,000	570,000	0	570,000	580,000
	001 - Principal - Rescue Squad	46,464	48,668	24,015	48,668	12,509
	002 - Principal - 2010	65,000	305,000	305,000	305,000	315,000
	004 - Principal - PEMA	9,761	9,957	5,785	9,957	10,159
	005 - Principal - D.V.R.F.A. 2004	104,000	108,000	108,000	108,000	112,000
	DEPARTMENT TOTAL	855,225	1,041,625	442,800	1,041,625	1,029,668
472	DEBT INTEREST					
	000 - Interest - 2010A	114,400	101,800	50,900	101,800	84,700
	001 - Interest - Rescue Squad	4,123	1,919	1,279	1,919	138
	002 - Interest - 2010	121,501	119,000	61,750	119,000	112,000
	004 - Interest - PEMA	1,381	1,184	715	1,184	984
	005 - Interest - D.V.R.F.A. 2004	28,502	65,844	13,823	26,000	19,386
	006 - Interest - 2013A	0	0	0	12,581	15,000
	DEPARTMENT TOTAL	269,907	289,747	128,467	262,484	232,208
475	FISCAL AGENT'S FEES					
	000 - Trustee Fees	0	1,000	0	1,000	1,000
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	38,760	38,760	22,610	38,760	38,760
	TOTAL EXPENDITURES	1,163,892	1,371,132	593,877	1,343,869	1,301,636
	EXCESS REVENUES OVER EXPENDITURES	80,659	(159,836)	500,648	(86,486)	(191,665)
	ENDING FUND BALANCE	904,230	442,221	1,404,878	817,744	626,079

TOWNSHIP OF LOWER MAKEFIELD

2014 Annual Operating Budget

CAPITAL RESERVE FUND

REVENUES

FUND NO. 30

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE	230,329	141,235	(55,001)	(55,001)	543,450
	Deferred Revenue	0	0			
	Accounts Payable	0	0			
	Accounts Receivable	0	0			
	Cash Total	230,329	141,235	(55,001)	(55,001)	543,450
341	INTEREST EARNINGS					
	000-Interest Earnings	986	600	(30)	600	600
342	RENT					
	200-Rent - YMEU	25,000	25,000	20,531	25,000	25,000
354	STATE GRANTS					
	050-RACP Grant Award	0	400,000	0	300,000	563,000
	DEPARTMENT TOTALS	0	400,000	0	300,000	563,000
380	MISCELLANEOUS REVENUE					
	003-Sale of Elm Lowne	157,857	0	0	0	0
	004-Township Line Road Reimbursement	39,554	0	0	0	0
	005-Bond Proceeds	0	0	0	650,000	0
	DEPARTMENT TOTALS	197,411	0	0	650,000	0
387	CONTRIBUTIONS					
	301-O/S and/or Recreation	3,145	0	0	0	0
	302-Toll Brothers/Matrix	0	475,000	0	475,000	0
	DEPARTMENT TOTALS	3,145	475,000	0	475,000	0
392	INTERFUND OPERATING TRANSFERS					
	001-General Fund	400,000	0	0	205,000	0
	005-Park & Recreation	100,000	70,000	70,000	70,000	30,000
	DEPARTMENT TOTALS	500,000	70,000	70,000	275,000	30,000
	TOTAL REVENUES	726,542	970,600	90,501	1,725,600	618,600
	TOTAL FUNDS AVAILABLE	956,871	1,111,835	35,500	1,670,599	1,162,050

TOWNSHIP OF LOWER MAKEFIELD

2014 Annual Operating Budget

CAPITAL RESERVE FUND

EXPENDITURES

FUND NO. 30

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	8/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
460	PROJECTS					
	701-RACP Ballfields Construction, Phase I	130,778	650,000	94,543	675,000	0
	702-RACP Professional Services	140,535	70,000	46,013	70,000	75,000
	704-Ballfields, Phase 2	0	0	0	0	100,000
	714-Community Center	0	0	0	0	250,000
	715-All Inclusive Playground	19,196	0	0	0	250,000
	DEPARTMENT TOTALS	290,509	720,000	140,556	745,000	675,000
480	MISC. EXPENDITURES					
	600-Capital Projects - Township Facilities	34,621	0	447	60,000	90,000
	601-Capital Construction - Roads	454,026	0	132,276	180,000	0
	700-Capital Purchases-Gen Fund	132,714	212,000	141,614	142,149	159,142
	DEPARTMENT TOTALS	621,361	212,000	274,337	382,149	249,142
	TOTAL EXPENDITURES	911,870	932,000	414,893	1,127,149	924,142
	EXCESS REVENUES OVER EXPENDITURES	(185,328)	38,600	(324,392)	598,451	(305,542)
	ENDING CASH BALANCE	45,001	179,835	(379,393)	543,450	237,908

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

LIQUID FUELS FUND REVENUES

FUND NO. 35

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1/ FUND BALANCE	197,507	569,133	597,770	597,770	359,393
	<u>REVENUES:</u>					
341	INTEREST EARNINGS	768	100	527	527	527
355	STATE SHARED REVENUES					
	050-Liquid Fuels Entitlement	716,802	684,659	704,714	704,714	720,000
	051-Act 32 Entitlement	17,240	17,240	16,560	17,240	17,240
	DEPARTMENT TOTALS	734,042	701,899	721,274	721,954	737,240
392	INTERFUND TRANSFERS					
	001 - Transfer From General Fund	0	0	0	200,000	0
	TOTAL REVENUES	734,810	701,999	721,801	922,481	737,767
	TOTAL FUNDS AVAILABLE	932,317	1,271,132	1,319,571	1,520,251	1,097,160

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

LIQUID FUELS FUND EXPENDITURES

FUND NO. 35

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	6/30/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
438	HIGHWAY MAINTENANCE					
	100- Personal Services	244,021	175,000	113,481	175,000	150,000
	161- FICA Employer's Share	18,668	12,000	8,681	13,390	11,475
	200 - Parts & Supplies	11,356	10,320	2,219	10,300	10,300
	260 - Minor Equipment	2,239	7,500	0	7,500	7,500
	305 - Outside Labor	0	67,500	22,723	22,723	67,500
	313 - Engineering Fees	5,888	45,000	69,480	70,000	60,000
	DEPARTMENT TOTALS	282,172	317,320	216,584	298,913	306,775
439	HIGHWAY/ROAD/STREET CONSTRUCTION					
	245 - Materials	51,459	82,250	39,410	65,795	75,000
	374 - Repairs and Maintenance	916	700,000	0	700,000	715,000
	700 - Capital Purchases	0	100,000	37,215	95,990	0
	DEPARTMENT TOTALS	52,375	882,250	76,625	861,785	790,000
480	MISCELLANEOUS EXPENDITURES					
	210 - Office/Administration	0	0	32	160	195
	TOTAL EXPENDITURES	334,547	1,199,570	293,241	1,160,858	1,096,970
	EXCESS REVENUES OVER EXPENDITURES	400,263	(497,571)	428,560	(238,377)	(359,203)
	ENDING FUND BALANCE	597,770	71,562	1,026,330	359,393	190

**LOWER MAKEFIELD TOWNSHIP
2014 Annual Operating Budget**

MEMORIAL FUND REVENUES

FUND NO. 40

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	<u>1/1 FUND BALANCE</u>	128,164	74,820	79,134	79,134	24,901
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	7	40	56	100	100
387	CONTRIBUTIONS--PRIVATE SOURCES					
	000-Contributions--private sources	4,810	0	728	728	0
	TOTAL REVENUES	4,817	40	784	828	100
	TOTAL FUNDS AVAILABLE	132,981	74,860	79,918	79,962	25,001

**LOWER MAKEFIELD TOWNSHIP
2014 Annual Operating Budget**

MEMORIAL FUND EXPENDITURES

FUND NO. 40

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
459	MEMORIAL CONSTRUCTION FUND					
	210-Office/Administration	299	200	216	236	200
	300-Contracted Services	29,365	33,000	13,045	26,125	30,000
	340- Advertising and Printing	1,106	3,100	1,636	3,100	3,100
	366-Utilities - Water	16,013	13,000	5,662	9,000	10,000
	374-Repairs and Maintenance	1,440	10,000	487	3,500	5,000
	480-Miscellaneous Expense	118	3,500	4,100	4,500	4,000
	481- 9-11 Events	851	2,000	1,816	4,000	4,000
	767- Utilities - PECO	4,655	8,000	2,014	4,600	5,000
	DEPARTMENT TOTAL	53,847	72,800	28,976	55,061	61,300
	TOTAL EXPENDITURES	53,847	72,800	28,976	55,061	61,300
	EXCESS REVENUES OVER EXPENDITURES	(49,030)	(72,760)	(28,192)	(54,233)	(61,200)
	ENDING FUND BALANCE	79,134	2,060	50,942	24,901	(36,299)

**TOWNSHIP OF LOWER MAKEFIELD
2014 Annual Operating Budget**

**PATTERSON FARM
REVENUES**

FUND NO. 45

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE				0	0
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000-Interest Earnings	0	0	0	0	1,500
342	RENTS AND ROYALTIES 205-Rent Income	0	0	0	0	44,600
354	GRANTS 040-County Agricultrual Grant	0	0	0	0	720,000
380	MISCELLANEOUS REVENUE 000-Miscellaneous Revenues	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	766,100
	TOTAL FUNDS AVAILABLE	0	0	0	0	766,100

TOWNSHIP OF LOWER MAKEFIELD 2014 Annual Operating Budget PATTERSON FARM EXPENDITURES

FUND NO. 45

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
400	PATTERSON FARM					
	100-Personal Services	0	0	0	0	7,500
	300-Contracted Services	0	0	0	0	1,500
	314-Conservation/Easement Fees	0	0	0	0	30,000
	DEPARTMENT TOTAL	0	0	0	0	39,000
401	REAL ESTATE TAX					
	430-Real Estate Tax	0	0	0	0	18,000
409	REPAIRS AND MAINTENANCE					
	374-Building Minor Repairs	0	0	0	0	5,000
	600-Building Renovations	0	0	0	0	157,300
		0	0	0	0	162,300
492	INTERFUND OPERATING TRANSFER					
	020-Debt Service	0	0	0	0	250,000
	TOTAL EXPENDITURES	0	0	0	0	469,300
	EXCESS REVENUES OVER EXPENDITURES	0	0	0	0	296,800
	ENDING FUND BALANCE	0	0	0	0	296,800

TOWNSHIP OF LOWER MAKEFIELD 2014 Annual Operating Budget AMBULANCE/RESCUE SQUAD FUND REVENUES
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FUND NO. 50

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
279	1/1 FUND BALANCE	32,953	30,952	33,191	33,191	36,341
	<u>REVENUES:</u>					
301	<u>REAL ESTATE TAXES</u>	.25 Mills				.25 Mills
	100-Current	125,463	125,000	124,230	125,500	125,500
	200-Delinquent	3,309	750	2,204	2,500	2,500
	600-Interim-Current	369	100	361	500	500
	601-Interim-Delinquent	46	15	42	50	50
	DEPARTMENT TOTALS	129,187	125,865	126,837	128,550	128,550
341	INTEREST EARNINGS					
	000-Interest Earnings	24	130	40	100	100
392	INTERFUND TRANSFERS					
	001-General Fund	125,000	175,000	0	50,000	0
	TOTAL REVENUES	254,211	300,995	126,877	178,650	128,650
	TOTAL FUNDS AVAILABLE	287,164	331,947	160,068	211,841	164,991

TOWNSHIP OF LOWER MAKEFIELD 2014 Annual Operating Budget AMBULANCE/RESCUE SQUAD FUND EXPENDITURES
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FUND NO. 50

DEPT.	ACCOUNT	2012 ACTUAL	2013 BUDGET	7/31/2013 ACTUAL	2013 PROJECTED	2014 BUDGET
412	AMBULANCE/RESCUE					
	480-Miscellaneous Expenses	0	1,000	0	0	0
	500-Contributions	124,650	300,000	124,650	175,500	125,500
	DEPARTMENT TOTAL	124,650	301,000	124,650	175,500	125,500
492	TRANSFERS					
	001-Transfer to General Fund	4,323	0	0	0	4,323
	TOTAL EXPENDITURES	128,973	301,000	124,650	175,500	129,823
	EXCESS REVENUES OVER EXPENDITURES	125,238	(5)	2,227	3,150	(1,173)
	ENDING FUND BALANCE	158,191	30,947	35,418	36,341	35,168