

2015
FINAL
BUDGET

**LOWER MAKEFIELD TOWNSHIP
GENERAL FUND
2015 BUDGET SUMMARY**

DEPARTMENT	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
BEGINNING FUND BALANCE	1,615,002	1,874,030	1,769,294	1,645,397	1,645,397	1,783,707
REVENUES						
301 REAL ESTATE TAXES	5,559,050	5,664,269	5,759,500	5,719,314	5,788,219	5,797,000
310 LOCAL ACT 511 TAXES	1,151,297	1,363,449	1,255,500	1,356,312	1,408,500	1,308,500
321 LICENSES AND PERMITS	680,199	739,788	705,000	571,644	742,245	741,550
322 PERMITS/NON-BUS. LIC	10,545	8,040	10,000	4,710	4,710	8,000
331 FINES AND FORFEITS	114,857	89,066	117,000	55,334	88,150	102,500
341 INTEREST EARNINGS	6,457	4,978	6,500	6,815	6,815	6,500
342 RENTS AND ROYALTIES	312,450	353,176	283,860	273,750	304,000	309,000
351 FEDERAL GRANTS	25,000	0	3,700	5,258	5,258	0
354 STATE GRANTS	149,908	313,731	65,128	185,367	195,870	93,940
355 STATE SHARED REVENUES	409,360	431,615	437,716	411,061	423,761	432,700
361 CHARGES FOR SERVICES	663,297	623,759	629,925	622,880	687,397	597,650
380 MISCELLANEOUS REVENUES	94,938	86,777	50,000	109,758	112,577	50,000
383 LEAF ASSESSMENTS	451,318	449,902	447,500	444,930	447,500	447,000
387 CONTRIBUTIONS-PRIVATE SOURCES	2,844	2,490	3,600	641	1,000	1,600
391 SALE OF FIXED ASSETS	2,225	250	0	0	11,450	5,000
392 INTERFUND OPERATING TRANSFERS	412,728	383,393	412,728	367,910	412,728	412,728
395 REBATE FROM PRIOR YEAR	149,413	110,940	104,000	123,664	123,664	100,000
TOTAL REVENUES	10,195,886	10,625,623	10,291,657	10,259,347	10,763,844	10,413,668
EXPENDITURES						
400 CENTRAL GOVERNMENT	555,309	483,641	520,550	441,047	547,972	534,100
401 GENERAL EXPENDITURES	2,041,385	2,128,465	2,219,100	1,989,051	2,236,385	2,278,100
402 FINANCE	176,891	167,033	181,200	115,845	173,200	179,200
403 TAX COLLECTION	20,938	20,780	21,135	19,464	21,300	21,300
404 ELM LOWNE	1,512	0	0	0	0	0
407 INFORMATION TECHNOLOGY	58,496	59,770	62,320	56,600	67,683	69,500
410 POLICE	4,158,420	4,416,674	4,583,437	3,233,632	4,657,982	4,746,593
414 PLANNING AND ZONING	540,706	515,778	463,101	381,556	469,704	477,249
PUBLIC WORKS	1,299,493	1,458,987	1,359,795	1,092,420	1,490,460	1,404,970
492 OPERATIONAL TRANSFERS	816,171	822,836	959,878	410,504	960,000	959,343
TOTAL EXPENDITURES	9,669,321	10,073,964	10,370,516	7,740,120	10,624,686	10,670,355
EXCESS (DEFICIENCY) OPERATIONAL REVENUES OVER EXPENDITURES	526,565	551,659	(78,859)	2,519,227	139,158	(256,687)
492 INTERFUND TRANSFERS	525,000	547,091	0	848	848	0
ENDING FUND BALANCE (DEFICIT)	1,616,567	1,878,598	1,690,435	4,163,776	1,783,707	1,527,020

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

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	1,615,002	1,874,030	1,645,397	1,645,397	1,783,707
301	REAL ESTATE TAXES		10.85 mills			10.85 mills
	100-Current Levy	5,301,634	5,448,000	5,422,114	5,450,000	5,450,000
	200-Delinquent	56,293	60,000	51,314	60,000	60,000
	600-Interim-Current	16,454	10,000	10,719	10,719	10,000
	601-Interim-Delinquent	2,179	1,500	2,384	2,500	2,000
	602-Local Service Tax	287,709	240,000	232,783	265,000	275,000
	DEPARTMENT TOTAL	5,664,269	5,759,500	5,719,314	5,788,219	5,797,000
310	LOCAL TAX ACT 511 TAX					
	010-Per Capita-Current Levy	198,013	196,000	194,952	198,000	198,000
	015-Renters	10,629	8,000	6,263	9,000	9,000
	030-Per Capita-Delinquent	94	1,500	22	1,500	1,500
	100-Real Estate Transfer	1,154,713	1,050,000	1,155,074	1,200,000	1,100,000
	DEPARTMENT TOTAL	1,363,449	1,255,500	1,356,312	1,408,500	1,308,500
321	LICENSES AND PERMITS					
	300-Lic. & Permits-Police	4,320	4,250	3,785	4,000	4,000
	301-Alarms	1,260	700	920	920	700
	302-Alarms-Violations	4,375	5,000	3,500	3,500	3,000
	710-Amusement & G/S Perm.	155	200	200	200	100
	800-Cable TV Franchise	726,244	690,000	559,931	730,000	730,000
	901-Sign Permits	219	750	183	500	750
	902-Plumber Licenses	3,215	4,100	3,125	3,125	3,000
	DEPARTMENT TOTAL	739,788	705,000	571,644	742,245	741,550
322	PERMITS/NON-BUS. LIC.					
	820-Road Encroachment	8,040	10,000	4,710	4,710	8,000
331	FINES & FORFEITS					
	100-Police Fines	87,616	115,000	52,184	85,000	100,000
	101-Police Code Enforcement	950	2,000	3,150	3,150	2,000
	120-Code Enforcement	500	0	0	0	500
	DEPARTMENT TOTAL	89,066	117,000	55,334	88,150	102,500
341	INTEREST EARNINGS					
	000-Interest Earnings	4,978	6,500	6,815	6,815	6,500
342	RENTS AND ROYALTIES					
	201-Rent-Farringer House	13,860	13,860	12,825	14,000	14,000
	204-Rent-Comm. Towers	295,155	270,000	260,925	290,000	295,000
	205-Rent-Patterson Farm	44,161	0	0	0	0
	DEPARTMENT TOTAL	353,176	283,860	273,750	304,000	309,000
	(Continued)					

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

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
351	FEDERAL GRANTS					
	020-Police Officers	0	0	0	0	0
	026-Ballistic Vests	0	3,700	5,258	5,258	0
	DEPARTMENT TOTAL	0	3,700	5,258	5,258	0
354	STATE GRANTS					
	030-Snow Removal Contract	15,415	15,128	9,945	20,000	5,940
	033-Recycling	68,216	50,000	60,552	61,000	60,000
	034-DARE - SRO Officers	0	0	55,384	55,384	28,000
	035-Emergency Management Agency	230,100	0	59,486	59,486	0
	DEPARTMENT TOTAL	313,731	65,128	185,367	195,870	93,940
355	STATE SHARED REVENUE					
	010-Purta Entitlement	11,527	12,716	0	12,700	12,700
	120-Cas. Ins. -pension	419,511	425,000	410,504	410,504	420,000
	121-Ad. Hoc-pension	577	0	557	557	0
	DEPARTMENT TOTAL	431,615	437,716	411,061	423,761	432,700
361	CHARGE FOR SERVICES					
	100-Special Police Charges	7,085	8,500	6,275	7,000	7,000
	110-Police Overtime Reimbursement	78,428	100,000	26,409	70,000	80,000
	320-Plot Plan Review Fee	18,350	18,000	12,150	13,000	17,000
	321-Revision Fees	75	200	150	200	200
	330-Building Permits	220,080	230,000	304,852	310,000	230,000
	331-Electrical Permits	68,535	67,000	73,583	80,000	67,000
	332-Plumbing Permits	18,911	28,000	26,303	28,000	28,000
	333-Mechanical Permits	39,180	35,000	42,600	42,600	35,000
	334-Grading Permits	2,685	150	565	1,000	1,000
	340-Zoning Board Fees	14,250	20,000	15,015	15,015	14,000
	350-Plan Review Filing Fees	45,231	28,000	25,228	30,000	35,000
	351-Administration Fees	4,904	5,000	12,051	12,051	5,000
	353-Recycle Yard Fees	2,985	5,000	1,465	1,465	1,400
	357-School Dist. Crossing Grds	74,434	75,000	76,199	77,000	77,000
	363-Sale of Mulch	28,560	10,000	0	0	0
	510-Sale of Maps	66	75	20	50	50
	520-Sale of Ordinances	0	0	16	16	0
	DEPARTMENT TOTAL	623,759	629,925	622,880	687,397	597,650
380	MISC. REVENUE					
	000-Misc	23,953	25,000	86,155	86,155	25,000
	002-Misc Rev - Historical Brochure	0	0	0	0	0
	004-Misc-Workers Comp	59,559	25,000	17,181	20,000	25,000
	005-Police Cars Insurance Reimbursemen	3,265	0	6,422	6,422	0
	DEPARTMENT TOTAL	86,777	50,000	109,758	112,577	50,000
	(Continued)					

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

GENERAL FUND REVENUES

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
383	LEAF ASSESSMENT REVENUES					
	200-Leaf Assessment-Current	449,902	447,500	444,930	447,500	447,000
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001-DARE Donations	2,090	2,500	241	500	500
	005-Explorers	400	500	400	500	500
	006-K-9 Unit Donations	0	600	0	0	600
	DEPARTMENT TOTAL	2,490	3,600	641	1,000	1,600
391	FIXED ASSET DISPOSITION					
	000-Sale of Fixed Assets	250	0	0	11,450	5,000
392	INTERFUND OPERATING TRANSFERS					
	002-Street Lights	1,245	1,245	1,141	1,245	1,245
	003-Fire Protection	28,960	28,960	26,543	28,960	28,960
	004-Hydrant	5,002	5,014	4,598	5,014	5,014
	005-Parks & Recreation	30,916	30,916	28,336	30,916	30,916
	008-Sewer	250,000	250,000	229,163	250,000	250,000
	009-Community Pool	28,510	28,510	26,136	28,510	28,510
	015-Golf Course	0	25,000	12,500	25,000	25,000
	020-Debt Service	38,760	38,760	35,530	38,760	38,760
	050-Rescue Squad	0	4,323	3,963	4,323	4,323
	DEPARTMENT TOTAL	383,393	412,728	367,910	412,728	412,728
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	59,604	64,000	75,000	75,000	60,000
	002-Workmens Compensation	51,336	40,000	48,664	48,664	40,000
	DEPARTMENT TOTAL	110,940	104,000	123,664	123,664	100,000
	TOTAL REVENUES	10,625,623	10,291,657	10,259,347	10,763,844	10,413,668
	TOTAL FUNDS AVAILABLE	12,240,625	12,165,687	11,904,744	12,409,241	12,197,375

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
GENERAL FUND - CENTRAL
GOVERNMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
400	CENTRAL GOVERNMENT					
	100 - Personal Services	228,605	231,000	160,395	231,000	237,000
	101 - Supervisor Salaries	8,750	8,750	7,292	8,750	17,500
	210 - Office/Administration	5,333	6,800	3,487	6,000	6,000
	260 - Minor Equipment	340	1,000	540	1,000	1,000
	300 - Contracted Services	4,205	3,800	2,337	3,800	4,000
	311 - Auditing & Accounting	14,600	12,000	16,000	12,000	12,000
	312 - Mgmt. Consultation	1,962	5,000	400	4,000	4,000
	313 - Engineering Fees	90,907	105,000	132,155	132,155	105,000
	314 - Legal Fees	64,951	80,000	48,202	70,000	80,000
	316 - Payroll Service Fees	9,680	9,600	8,010	9,600	10,000
	317 - Education & Training	204	1,500	738	1,500	1,500
	321 - Telephone	10,987	12,500	8,590	11,000	11,500
	325 - Postage	12,203	10,000	12,320	12,320	11,000
	337 - Auto Allowance	3,600	3,600	3,300	3,600	3,600
	340 - Advertising & Printing	5,079	9,000	5,370	9,000	9,000
	353 - Bonding Fees	5,838	6,000	5,838	6,000	6,000
	420 - Dues & Subscriptions	6,162	8,000	8,828	9,000	9,000
	480 - Misc Expense	10,235	7,000	17,246	17,246	6,000
	TOTAL EXPENDITURES	483,641	520,550	441,047	547,972	534,100

TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
GENERAL FUND
GENERAL EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PORJECTED	2015 BUDGET
401	GENERAL EXPENDITURES					
	153-Deferred Comp. Match	18,550	22,000	17,761	22,000	24,000
	156 - Hospitalization	1,189,870	1,316,000	1,127,948	1,275,000	1,310,000
	158 - Disability & Life Ins.	61,572	60,000	51,803	58,000	58,000
	160 - Defined Contribution Match	4,701	0	3,860	5,000	10,000
	161 - FICA Employers Share	418,186	418,000	353,708	435,000	440,000
	352 - Property/Liability Insurance	154,124	155,000	159,760	159,760	163,000
	354 - Workers Comp	179,475	195,000	205,387	205,387	220,000
	360 - Utilities	2,488	2,600	2,233	2,600	2,600
	430 - Real Estate Taxes	52,747	36,400	53,869	53,869	36,400
	461 - Farmland Preservation	318	1,000	0	0	1,000
	462 - Enviroment Council	4,420	4,000	2,909	4,000	4,000
	463 - Historical Review Board	(150)	0	0	0	0
	464 - Historical Commission	56	500	53	100	500
	465 - Solid Waste	4,343	5,000	0	5,000	5,000
	474 - CMAC	416	600	103	600	600
	475 - Citizens Traffic Commission	494	500	397	500	500
	476 - Citizens Economic	0	500	191	500	500
	491 - Real Estate Tax Refund	2,216	1,000	5,716	5,716	1,000
	760 - Rental-Farringer House	7,381	500	2,622	2,622	500
	762 - Patterson Farm	27,258	0	0	0	0
	764 - Dalgewicz Manor House	0	500	731	731	500
	TOTAL EXPENDITURES	2,128,465	2,219,100	1,989,051	2,236,385	2,278,100

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
GENERAL FUND - FINANCE
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
402	FINANCIAL ADMIN.					
	100-Personal Services	140,764	153,000	103,369	149,000	153,000
	200-Parts & Supplies	2,597	2,500	808	2,500	2,500
	260-Minor Equipment	729	1,000	200	1,000	1,000
	300-Contracted Services	22,943	24,000	11,468	20,000	22,000
	317-Education & Training	0	500	0	500	500
	420-Dues & Subscriptions	0	200	0	200	200
	TOTAL EXPENDITURES	167,033	181,200	115,845	173,200	179,200

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
GENERAL FUND - TAX
COLLECTION EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
403	TAX COLLECTION					
	100-Personal Services	15,631	15,300	13,903	15,300	15,300
	200-Parts & Supplies	4,314	5,000	4,731	5,000	5,000
	353-Bonding Fees	835	835	830	1,000	1,000
	TOTAL EXPENDITURES	20,780	21,135	19,464	21,300	21,300

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
GENERAL FUND - INFORMATION TECHNOLOGY
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
407	INFORMATION TECHNOLOGY					
	200-Parts & Supplies	5,247	4,000	5,641	5,641	5,000
	260-Minor Equipment	737	1,500	3,627	4,000	4,000
	300-Contracted Services	25,356	26,100	19,466	26,000	27,000
	317-Education & Training	0	1,000	0	1,000	1,000
	391-Hardware Maintenance	0	3,000	0	3,000	3,500
	392-Software Maintenance	18,968	18,000	19,042	19,042	20,000
	480-Miscellaneous	9,462	8,720	8,824	9,000	9,000
	TOTAL EXPENDITURES	59,770	62,320	56,600	67,683	69,500

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
GENERAL FUND - POLICE
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/30/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
410	POLICE					
	100 - Personal Services	3,099,245	3,192,770	2,320,296	3,191,500	3,313,747
	102 - Crossing Guards	135,595	141,455	105,404	135,000	146,405
	103 - Overtime	277,658	212,000	201,504	274,000	220,000
	104 - Office	153,953	154,440	110,594	154,000	159,775
	105 - Court & Standby	60,207	52,573	43,425	50,000	54,410
	151 - Longevity	63,060	66,800	67,942	76,457	80,808
	152 - Other Benefits	201,127	210,796	8,225	214,120	222,073
	153 - Deferred Comp. Match	46,020	49,400	45,320	49,400	49,400
	154 - Retirement Benefits	0	33,600	0	43,600	35,000
	205 - Uniforms & Equip	57,047	66,100	59,550	66,100	70,000
	206 - Photo Supplies	0	100	0	100	100
	210 - Office/Administration	13,009	15,500	12,347	15,500	15,500
	232 - Diesel & Gasoline Fuel	82,111	95,000	61,194	95,000	95,000
	242 - Crime Prevention	1,925	7,350	1,989	7,350	7,350
	251 - Vehicle Parts & Supp.	35,686	48,300	36,436	48,300	45,300
	260 - Minor Equipment	17,923	27,020	12,292	27,020	27,470
	300 - Contracted Service	48,291	46,488	36,533	46,488	46,788
	317 - Education/Training	20,425	28,500	17,847	28,500	27,950
	319 - Animal Control	17,077	18,300	14,617	18,300	17,800
	321 - Telephone	30,403	31,000	24,126	31,000	31,000
	327 - Radio-Maintenance	199	1,800	0	1,800	1,800
	361 - Electric	6,479	7,200	5,031	7,200	7,000
	375 - Traffic Signal Repairs	18,061	34,000	25,210	34,000	30,000
	376 - Pistol Range Maint.	888	2,500	1,136	2,500	2,500
	420 - Dues & Subscriptions	1,147	2,145	2,447	2,447	2,617
	450 - Emergency Management	208	3,800	2,605	3,800	3,800
	480 - Miscellaneous	14,624	20,000	17,511	20,000	19,500
	485 - D.A.R.E. Program	6,445	4,500	52	4,500	4,500
	490 - Mobile Phones	7,861	10,000	0	10,000	9,000
	TOTAL EXPENDITURES	4,416,674	4,583,437	3,233,632	4,657,982	4,746,593

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATION BUDGET
GENERAL FUND - PLANNING AND
ZONING DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
414	BUILDING & ZONING					
	100 - Personal Services	249,028	237,101	157,578	208,882	220,389
	210 - Office/Administration	3,090	4,450	2,979	3,200	4,450
	260 - Minor Equipment	2,318	1,600	864	1,600	2,310
	300 - Contracted Services	1,879	200	183	183	100
	308 - Grading Fees	28,663	20,000	33,489	33,489	20,000
	309 - Inspection Fees	184,654	149,750	140,918	172,350	180,000
	311 - Zoning Hearing Board	46,146	50,000	45,545	50,000	50,000
	TOTAL EXPENDITURES	515,778	463,101	381,556	469,704	477,249

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
409	BUILDING MAINTENANCE					
	100-Personal Services	74,103	58,000	48,631	58,000	64,955
	260-Minor Equipment	3,748	0	0	0	3,000
	360-Utilities	55,289	60,000	38,463	49,500	50,000
	374-Repairs & Maintenance	70,822	54,000	60,618	62,000	60,000
	480-Miscellaneous	63	1,700	1,915	1,915	2,000
	TOTAL BUILDING MAINTENANCE	204,025	173,700	149,626	171,415	179,955
426	RECYCLING					
	100-Personal Services	54,912	41,400	20,735	30,000	39,000
	200-Parts & Supplies	7,906	13,000	8,681	10,000	13,000
	232-Diesel & Gasoline Fuel	12,400	15,000	14,804	15,000	15,000
	480-Miscellaneous	4,418	4,000	3,290	3,850	5,000
	TOTAL RECYCLING	79,636	73,400	47,510	58,850	72,000
427	LEAF COLLECTION					
	100-Personal Services	63,938	73,400	21,746	93,400	67,840
	200-Parts and Supplies	14,977	10,000	714	5,000	12,000
	232-Veh. Diesel & Gasoline	12,982	15,000	4,866	15,000	15,000
	305-Outside Labor	93,388	122,000	54,041	157,000	122,000
	480-Miscellaneous	501	550	741	741	575
	TOTAL LEAF COLLECTION	185,786	220,950	82,108	271,141	217,415
428	BASIN MAINTENANCE					
	100-Personal Services	82,069	65,000	42,270	50,000	60,000
	200-Parts & Supplies	11,215	13,000	11,388	13,000	13,500
	260-Minor Equipment	689	1,200	0	1,200	1,500
	TOTAL BASIN MAINTENANCE	93,973	79,200	53,657	64,200	75,000
430	HIGHWAY MAINTENANCE					
	100-Personal Services	502,739	460,000	367,975	480,000	490,000
	150-Benefits	30,391	29,720	17,600	32,000	32,650
	200-Parts and Supplies	16,224	18,000	10,492	16,000	19,000
	210-Office/Administration	9,322	10,000	7,185	9,000	11,000
	232-Veh-Diesel & Gasoline	43,007	55,000	53,476	55,000	50,000
	245-Materials	36,400	38,000	37,116	38,000	42,000
	246-Road Signs	23,019	30,000	22,788	25,000	31,000
	251-Veh-Parts & Supplies	34,467	38,600	24,630	36,000	39,500
	252-Tires	2,289	5,000	3,935	5,000	6,000
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
	253-Veh-Licenses & Tags	50	150	85	150	150
	260-Minor Equipment	4,438	5,000	5,000	5,000	6,000
	300-Contracted Services	91,835	48,000	50,719	58,000	60,000
	305-Outside Labor	3,554	4,000	3,645	4,000	5,000
	306-Veh-Outside Repairs	13,822	8,100	6,696	8,000	9,300
	374-Repairs & Maintenance	7,900	6,700	3,474	4,000	7,000
	TOTAL HIGHWAY MAINTENANCE	819,457	756,270	614,815	775,150	808,600
432	SNOW & ICE CONTROL					
	100-Personal Services	74,614	54,775	140,987	145,987	50,000
	305-Outside Labor	0	0	0	0	0
	480-Miscellaneous	1,496	1,500	3,717	3,717	2,000
	TOTAL SNOW AND ICE CONTROL	76,110	56,275	144,703	149,704	52,000
	TOTAL PUBLIC WORKS DEPARTMENT	1,458,987	1,359,795	1,092,420	1,490,460	1,404,970

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
GENERAL FUND
TRANSFERS OUT**

FUND NO. 01

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	11/3/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
492	INTERFUND OPERATING TRANSFERS					
	060 - Police	584,583	671,878	410,504	672,000	669,343
	065 - Non-Uniformed	238,253	288,000	0	288,000	290,000
	SUB TOTALS	822,836	959,878	410,504	960,000	959,343
	TOTAL EXPENDITURES	822,836	959,878	410,504	960,000	959,343
492	TRANSFERS					
	035 - Liquid Fuels	172,091	0	848	848	0
	019 - Capital/Special Projects	200,000	0	0	0	0
	050 - Ambulance/Rescue Squad	175,000	0	0	0	0
	TOTAL	547,091	0	848	848	0

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
STREET LIGHT FUND
REVENUES**

FUND NO. 02

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	(12,169)	(18,414)	(20,321)	(20,321)	(29,066)
341	INTEREST EARNINGS 000-Interest Earnings	(16)	0	(19)	0	0
383	LIGHT ASSESSMENTS 300-Current Assessment	33,351	43,000	32,699	33,000	50,000
	TOTAL REVENUES	33,335	43,000	32,681	33,000	50,000
	TOTAL FUNDS AVAILABLE	21,166	24,586	12,360	12,679	20,934

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
STREET LIGHT FUND
EXPENDITURES**

FUND NO. 02

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
434	STREET LIGHTING					
	361-Electricity	34,856	36,000	20,902	35,000	36,000
	374-Repairs & Maintenance	5,386	4,500	4,677	5,500	5,500
	DEPARTMENT TOTAL	40,242	40,500	25,579	40,500	41,500
492	TRANSFERS					
	001-Transfer to General Fund	1,245	1,245	830	1,245	1,245
	TOTAL EXPENDITURES	41,487	41,745	26,409	41,745	42,745
	EXCESS REVENUES OVER EXPENDITURES	(8,152)	1,255	6,272	(8,745)	7,255
	ENDING FUND BALANCE	(20,321)	(17,159)	(14,049)	(29,066)	(21,811)

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
FIRE PROTECTION FUND
REVENUES**

FUND NO. 03

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	129,865	156,741	159,907	159,907	130,607
	REVENUES:					
301	REAL ESTATE TAXES	.90 Mills				
	100-Current Levy	454,426	451,000	447,777	454,000	454,000
	200-Delinquent	4,330	3,000	3,699	4,000	4,000
	600-Interim-Current	1,497	1,000	499	1,000	1,000
	601-Interim-Delinquent	198	100	169	200	200
	DEPARTMENT TOTALS	460,451	455,100	452,145	459,200	459,200
341	INTEREST EARNINGS					
	000-Interest Earnings	734	500	494	700	700
355	STATE SHARED REVS.					
	130-For. Fire Ins. Prem. Tax	365,273	332,320	0	332,320	332,320
362	FIRE INSPECTION FEE					
	201-Special Fire Protection Fees	26,220	27,000	25,200	26,000	26,000
395	REBATES FROM PRIOR YEAR					
	002 -Workmens Compensation	681	300	356	500	500
	TOTAL REVENUES	853,359	815,220	478,194	818,720	818,720
	TOTAL FUNDS AVAILABLE	983,224	971,961	638,101	978,627	949,327

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
FIRE PROTECTION FUND
EXPENDITURES**

FUND NO. 03

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
411	FIRE PROTECTION					
	100-Personal Services	21,161	20,000	13,056	20,000	20,000
	161-FICA Employers Share	1,621	1,500	1,042	1,500	1,500
	210-Office/Administration	80	250	95	250	250
	300-Contracted Services	14,400	14,400	8,400	14,400	14,400
	354-Worker's Comp Ins.	2,895	3,000	2,485	3,000	3,000
	530-Contr.-Yardley-Makefield	333,000	338,000	338,000	338,000	340,000
	533-Y-M Relief Assn.	354,315	326,000	0	326,000	326,000
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	10,958	10,205	0	10,205	10,205
	DEPARTMENT TOTAL	744,430	719,355	369,077	719,355	721,355
492	INTERFUND OPERATING TRANSFERS					
	001-General Fund	28,960	28,960	19,304	28,960	28,960
	020-Debt Service Fund	79,680	99,705	66,470	99,705	99,705
	DEPARTMENT TOTAL	108,640	128,665	85,774	128,665	128,665
	TOTAL EXPENDITURES	853,070	848,020	454,851	848,020	850,020
	EXCESS REVENUES OVER EXPENDITURES	289	(32,800)	23,343	(29,300)	(31,300)
	ENDING FUND BALANCE	130,154	123,941	183,250	130,607	99,307

**LOWER MAKEFIELD TOWNSHIP
2015 ANNUAL OPERATING BUDGET
HYDRANT FUND
REVENUES**

FUND NO. 04

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	(1,397)	(13,661)	(23,586)	(23,586)	(36,150)
	REVENUES:					
301	REAL ESTATE TAXES	.29 Mills				
	100-Current Levy	137,805	137,500	135,825	137,500	137,500
	200-Delinquent	3,464	3,500	1,245	3,500	3,500
	600-Interim-Current	617	500	161	500	500
	601-Interim-Delinquent	81	50	55	100	100
	DEPARTMENT TOTALS	141,967	141,550	137,285	141,600	141,600
341	INTEREST EARNINGS					
	000-Interest Earnings	57	50	25	50	50
	TOTAL REVENUES	142,024	141,600	137,310	141,650	141,650
	TOTAL FUNDS AVAILABLE	140,627	127,939	113,724	118,064	105,500

**LOWER MAKEFIELD TOWNSHIP
2015 ANNUAL OPERATING BUDGET
HYDRANT FUND
EXPENDITURES**

FUND NO. 04

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
449	HYDRANT SERVICES					
	100-Personal Services	0	250	0	0	0
	366-PA American Water Fees	151,836	141,000	84,168	142,200	143,000
	367-Morrisville Water Fees	7,375	7,600	7,375	7,000	7,000
	DEPARTMENT TOTAL	159,211	148,850	91,543	149,200	150,000
492	TRANSFERS					
	001-General Fund	5,002	5,014	3,344	5,014	3,344
	TOTAL EXPENDITURES	164,213	153,864	94,887	154,214	153,344
	EXCESS REVENUES OVER EXPENDITURES	(22,189)	(12,264)	42,423	(12,564)	(11,694)
	ENDING FUND BALANCE	(23,586)	(25,925)	18,837	(36,150)	(47,844)

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
PARK & RECREATION REVENUES
REVENUES**

FUND NO. 05

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	172,702	172,739	220,709	220,709	183,656
301	REAL ESTATE TAXES		1.28 Mills			
	100 - Current Levy	646,339	660,000	636,839	650,000	650,000
	200 - Delinquent	7,794	6,500	5,370	7,500	8,000
	600 - Interim - Current	2,682	2,100	719	2,100	2,200
	601 - Interim - Delinquent	351	220	244	250	260
	DEPARTMENT TOTALS	657,166	668,820	643,171	659,850	660,460
341	INTEREST EARNINGS	823	500	554	540	550
342	RENTS & ROYALTIES					
	216 - Rent - 5 Mile Woods	17,475	17,400	11,650	17,500	17,500
	450 - Equipment Rental	38,092	37,100	13,674	37,364	37,500
	DEPARTMENT TOTALS	55,567	54,500	25,324	54,864	55,000
357	LOCAL GOV'T. GRANTS					
	100 - Bucks Society Performing Arts	0	0	0	0	0
367	PARKS & RECREATION					
	100 - Program Fees	121,274	120,016	65,351	121,964	122,120
	101 - Program Fees-5 Mile Woods	0	0	0	150	165
	200 - Sales	9,881	10,400	9,775	10,600	10,900
	DEPARTMENT TOTALS	131,155	130,416	75,126	132,714	133,185
380	MISC. REVENUES					
	000 - Misc. Revenues	34,533	2,000	2,998	3,390	2,110
	001 - Celebration Day Revenue	0	0	0	0	0
	005 - Light Cost Recovery	0	0	0	0	0
	DEPARTMENT TOTALS	34,533	2,000	2,998	3,390	2,110
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	1,283	1,000	1,050	1,400	1,400
	002 - Workmens Compensation	3,595	2,500	1,935	2,700	2,700
	021 - Casualty Insurance Rebate	99	50	82	82	80
	022 - Workmens Comp Rebate	491	360	198	360	360
	DEPARTMENT TOTALS	5,468	3,910	3,264	4,542	4,540
	TOTAL REVENUES	894,712	870,146	760,437	865,900	865,845
	TOTAL FUNDS AVAILABLE	1,067,414	1,042,885	981,146	1,086,609	1,049,501

**Township of Lower Makefield
2015 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
451	PARKS & RECREATION					
	100 - Personal Services	194,967	196,000	94,718	220,000	223,000
	150 - Benefits	48,952	134,050	29,252	77,800	87,800
	153 - Deferred Comp Match	3,400	3,680	2,319	3,528	3,580
	161 - Fica Employer's Share	15,817	16,000	10,106	15,360	15,500
	191 - Uniform Allowance	703	900	645	926	900
	200 - Parts & Supplies	14,940	15,900	8,707	15,210	15,975
	210 - Office/Administration	1,949	4,100	1,563	3,985	4,100
	232 - Diesel & Gasoline Fuel	19,396	19,000	15,033	19,000	17,000
	247 - Programs & Events	4,991	3,950	658	3,430	3,950
	248 - Discount Tickets	9,847	10,400	2,807	10,607	10,700
	260 - Minor Equipment	1,096	4,000	1,000	3,500	4,000
	300 - Contracted Services	11,685	20,100	13,336	20,698	22,500
	313 - Engineering Fees	1,125	5,000	1,129	2,500	4,000
	314 - Legal Fees	0	1,000	145	1,000	1,000
	317 - Education/Training	0	300	0	0	200
	352 - Casualty Insurance	3,319	3,600	2,500	3,400	3,600
	354 - Worker's Comp. Insurance	14,958	15,000	12,838	17,117	17,500
	360 - Utilities	14,381	14,000	6,584	12,500	13,000
	374 - Repairs & Maintenance	28,870	23,375	3,565	21,350	22,275
	540 - Contributions & Grants	10,500	10,500	6,000	10,500	10,500
	600 - Capital Construction	8,900	0	23,128	30,128	10,000
	DEPARTMENT TOTALS	409,796	500,855	236,035	492,539	491,080
452	MEMORIAL PARK					
	200 - Parts & Supplies	2,892	5,600	2,014	4,800	5,600
	300 - Contracted Services	0	2,575	0	1,500	9,175
	360 - Utilities	0	500	107	1,500	500
	374 - Repairs & Maintenance	106	200	0	100	200
	DEPARTMENT TOTAL	2,998	8,875	2,121	7,900	15,475
454	MACCLESFIELD PARK					
	200 - Parts & Supplies	11,573	11,600	6,408	11,383	11,600
	260 - Minor Equipment	1,815	5,000	425	3,425	5,000
	300 - Contracted Services	19,270	21,950	16,597	23,202	20,200
	360 - Utilities	40,477	38,850	17,317	35,150	35,850
	374 - Repairs & Maintenance	6,010	3,700	1,197	2,627	3,700
	DEPARTMENT TOTALS	79,145	81,100	41,944	75,787	76,350
	TOTAL EXPENDITURES (THIS PAGE)	491,939	590,830	280,100	576,226	582,905

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
455	OXFORD-ROELOFS					
	200 - Parts & Supplies	2,667	5,800	2,711	3,599	5,800
	260 - Minor Equipment	0	500	0	300	500
	300 - Contracted Services	1,100	2,520	1,089	2,138	2,440
	360 - Utilities	3,022	3,050	1,456	2,850	3,050
	374 - Repairs & Maintenance	690	475	0	175	475
	DEPARTMENT TOTALS	7,479	12,345	5,256	9,062	12,265
469	5 MILE WOODS					
	100 - Personal Services	10,013	8,000	7,235	11,222	11,000
	161 - FICA Employer's Share	722	650	598	946	940
	200 - Parts & Supplies	452	1,200	195	600	800
	210 - Office/Administration	0	200	0	200	200
	247 - Programs & Events	0	500	0	400	500
	260 - Minor Equipment	0	1,000	0	600	800
	300 - Contracted Services	2,872	3,200	3,717	3,200	3,200
	317 - Education/Training	0	200	0	0	100
	321 - Telephone	523	600	369	600	600
	352 - Casualty Insurance	254	260	191	382	382
	354 - Workers' Comp Insurance	2,413	2,415	2,071	2,761	2,760
	360 - Utilities	5,484	4,000	2,796	5,154	5,250
	374 - Repairs & Maintenance	1,413	1,000	164	600	1,000
	DEPARTMENT TOTALS	24,146	23,225	17,335	26,665	27,532
492	INTERFUND OPERATING TRANSFER					
	001 - General Fund	30,916	31,000	20,608	31,000	31,000
	020 - Debt Service	173,757	172,000	115,838	172,000	172,000
	030 - Capital Reserve	70,000	30,000	30,000	30,000	0
	065 - NonUniform Pension	48,000	0	0	58,000	58,000
	DEPARTMENT TOTALS	322,673	233,000	166,446	291,000	261,000
	TOTAL EXPENDITURES (THIS PAGE)	354,298	268,570	189,037	326,727	300,797
	TOTAL EXPENDITURES	846,237	859,400	469,137	902,953	883,702
	EXCESS REVENUES OVER EXPENDITURES	48,475	10,746	291,301	(37,053)	(17,857)
	ENDING FUND BALANCE	221,177	183,485	512,010	183,656	165,799

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
PARK AND RECREATION FEE IN LIEU
REVENUES**

FUND NO. 06

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/30/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	66,299	75,542	85,026	85,026	139,047
	REVENUES:					
341	INTEREST EARNINGS					
	000-Interest Earnings	179	130	86	125	130
387	CONTRIBUTIONS					
	060 - Developers	28,548	15,000	125,572	125,572	41,000
	TOTAL REVENUES	28,727	15,130	125,658	125,697	41,130
	TOTAL FUNDS AVAILABLE	95,026	90,672	210,684	210,723	180,177

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
PARK AND RECREATION FEE IN LIEU
FUND - EXPENDITURES**

FUND NO. 06

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/30/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
452	PARK & REC FEE IN LIEU					
	310 - Professional Services	0	0	15,648	20,000	8,000
	DEPARTMENT TOTAL	0	0	15,648	20,000	8,000
480	MISCELLANEOUS EXPENSE					
	700 - Capital Purchase	0	40,000	41,676	41,676	75,000
	DEPARTMENT TOTALS	0	40,000	41,676	41,676	75,000
492	INTERFUND OPERATING TRANSFERS OUT					
	005 - Parks and Recreation	10,000	10,000	10,000	10,000	10,000
	DEPARTMENT TOTALS	10,000	10,000	10,000	10,000	10,000
	TOTAL EXPENDITURES	10,000	50,000	67,324	71,676	93,000
	EXCESS REVENUES OVER EXPENDITURES	18,727	(34,870)	58,334	54,021	(51,870)
	ENDING FUND BALANCE	85,026	40,672	143,360	139,047	87,177

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
LIBRARY FUND
REVENUES**

FUND NO. 07

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	88,776	88,906	88,996	88,996	89,146
	REVENUES:					
341	INTEREST EARNINGS 000-Interest Earnings	220	100	125	150	150
	TOTAL REVENUES	220	100	125	150	150
	TOTAL FUNDS AVAILABLE	88,996	89,006	89,121	89,146	89,296

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
LIBRARY FUND
EXPENDITURES**

FUND NO. 07

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	220	100	125	150	150
	ENDING FUND BALANCE	88,996	89,006	89,121	89,146	89,296

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
SEWER FUND
REVENUES**

FUND NO. 08

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
289	1/1 CASH BALANCE***	1,059,927	1,214,577	1,236,182	1,236,182	1,165,941
	Principal Payment -Spring & Hillside	0				
	ADJUSTED CASH BALANCE	1,059,927	1,214,577	1,236,182	1,236,182	1,165,941
	REVENUES:					
	INTEREST EARNINGS					
341	000-Interest Earnings	3,609	2,000	2,348	3,300	3,000
364	SEWERAGE CHARGES					
	110-Connection Fees From	58,920	80,000	74,632	80,000	80,000
	120-Residential Use Charges	4,415,579	4,450,000	2,134,371	4,400,000	4,450,000
	121-Commercial Use Charges	834,340	800,000	387,531	780,000	800,000
	122-Penalties	121,478	100,000	78,434	112,000	113,000
	123-Certification Fees	8,929	10,000	9,050	7,700	8,500
	124-Heacock Reimbursement	0	0	4,000	4,000	0
	DEPARTMENT TOTALS	5,439,246	5,440,000	2,688,017	5,383,700	5,451,500
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenues	5,000	0	0	0	0
392	INTERFUND TRANSFER IN					
	018-From Capital Projects - Sewer	330,742	0	0	0	0
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	16,459	11,000	13,472	13,472	11,000
	002-Workmens Compensation	3,405	2,500	1,777	3,500	2,500
	DEPARTMENT TOTALS	19,864	13,500	15,249	16,972	13,500
	TOTAL REVENUES	5,798,461	5,455,500	2,705,615	5,403,972	5,468,000
	TOTAL FUNDS AVAILABLE	6,858,388	6,670,077	3,941,797	6,640,154	6,633,941

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
SEWER FUND
EXPENDITURES**

FUND NO. 08

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
429	OPERATING EXPENSES					
	100-Personal Services	269,024	280,000	145,960	280,000	288,400
	150-Benefits	12,382	8,600	5,537	8,600	8,600
	153-Deferred Comp. Match	3,400	4,285	2,600	3,400	4,000
	156-Hospitalization	79,171	85,250	58,477	88,600	90,000
	160-FICA	20,715	25,052	14,256	22,250	24,000
	210-Office/Administration	16,198	18,800	8,255	17,500	18,800
	227-Fuels and Chemicals	5,296	7,000	3,160	6,500	7,000
	232-Diesel & Gasoline Fuel	12,246	12,800	11,876	16,600	16,000
	251-Vehicle Parts & Supplies	4,338	5,000	3,744	5,000	5,000
	260-Minor Equipment	3,001	3,400	1,736	3,100	4,000
	300-Contracted Services	27,694	26,900	18,905	26,900	29,500
	307-Water Consumption Data	7,222	7,000	4,782	6,000	7,000
	311-Audit Fees	19,915	15,000	17,000	10,500	15,000
	313-Engineering Fees	74,625	50,000	32,781	50,000	70,000
	314-Legal Fees	19,275	22,000	11,193	22,000	23,000
	318-Transmission Fees	3,258,651	3,500,000	2,211,672	3,474,600	3,650,000
	321-Telephone	8,425	8,200	5,946	9,000	8,500
	352-Casualty Insurance	31,919	45,000	32,051	45,000	47,500
	354-Worker's Compensation Insurance	14,475	15,000	12,424	15,000	15,500
	361-Electricity	83,500	94,000	60,952	96,450	96,000
	364-Water & Sewer	2,834	2,500	1,897	2,500	2,600
	375-R&M-Meters/General	9,854	10,000	5,733	8,500	10,000
	376-R&M-Manholes/Mains	22,616	50,000	20,716	45,000	50,000
	377-R&M-Pump Stations	36,621	32,000	32,666	42,000	40,000
	378-R&M-Joint Use Y.B.	763	58,000	38,436	45,000	58,000
	379-R&M-Computers	2,160	2,500	1,440	2,200	2,500
	480-Miscellaneous	1,936	1,500	0	1,000	1,500
	490-Sewer Auth. Admin & Capital Fun	1,148	3,000	663	1,500	3,000
	600-Capital Construction	0	0	0	0	0
	700-Capital Purchases	0	0	0	0	0
	800-Depreciation Expense	1,003,321	0	0	0	0
	DEPARTMENT TOTALS	5,052,725	4,392,787	2,764,857	4,354,700	4,595,400
471	DEBT PRINCIPAL					
	003-Principal - GOB 2006/2011	0	100,000	0	100,000	300,000
	DEPARTMENT TOTALS	0	100,000	0	100,000	300,000
472	DEBT INTEREST					
	002-Amorization Expense	4,779	0	0	0	0
	003-GOB 2006/2011	216,513	214,513	107,256	214,513	212,512
	DEPARTMENT TOTALS	221,292	214,513	107,256	214,513	212,512
	TOTAL EXPENDITURES (THIS PAGE)	5,274,017	4,707,300	2,872,113	4,669,213	5,107,912

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
SEWER FUND
EXPENDITURES**

FUND NO. 08

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
492	TRANSFERS					
	001-General Fund	250,000	250,000	166,664	250,000	250,000
	065-NonUniform Pension	51,500	0	0	55,000	55,000
	DEPARTMENT TOTALS	301,500	250,000	166,664	305,000	305,000
499	CAPITAL RESERVE	500,000	500,000	500,000	500,000	500,000
	TOTAL EXPENSES	6,075,517	5,457,300	3,538,777	5,474,213	5,912,912
	NET INCOME (LOSS)	(277,056)	(1,800)	(833,163)	(70,241)	(444,912)
	12/31 CASH BALANCE***	782,871	1,212,777	403,019	1,165,941	721,029

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
COMMUNITY POOL
REVENUES**

FUND NO. 09

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
289	1/1 CASH BALANCE**	360,146	303,584	257,265	257,265	246,520
	REVENUES:					
341	INTEREST EARNINGS					
	000 - Interest Earnings	1,123	600	687	850	800
367	COMMUNITY POOL					
	100 - Membership Fees	577,390	646,290	667,865	667,865	681,675
	200 - Miscellaneous Sales	75,830	77,900	89,611	90,000	90,355
	DEPARTMENT TOTALS	653,220	724,190	757,476	757,865	772,030
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	4,317	1,735	3,534	3,534	3,500
	002 - Workmens Compensation	6,808	3,700	3,554	3,554	3,500
		11,125	5,435	7,088	7,088	7,000
	TOTAL REVENUES	665,468	730,225	765,252	765,803	779,830
	TOTAL FUNDS AVAILABLE	1,025,614	1,033,809	1,022,517	1,023,068	1,026,350

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
COMMUNITY POOL
EXPENDITURES**

FUND NO. 09

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
452	COMMUNITY POOL					
	100 - Personal Services	338,231	293,000	303,655	327,000	327,000
	150 - Benefits	2,301	2,400	1,688	2,600	2,600
	153 - Deferred Comp match	0	500	0	250	250
	156 - Hospitalization/Pension	48,437	69,000	35,612	54,256	56,000
	161 - FICA Employer's Share	26,091	22,200	24,034	26,000	23,000
	210 - Office/Administration	12,462	16,650	9,999	12,000	16,650
	222 - Chemicals	19,278	24,000	21,447	23,665	24,000
	249 - Other Exp. @ Pool	15,386	19,900	26,277	29,000	29,950
	260 - Minor Equipment	10,157	34,000	28,874	30,000	34,000
	300 - Contracted Services	2,655	4,700	2,645	3,360	5,050
	310 - Administrative Fees	0	3,000	550	2,000	2,000
	318 - Professional Services	104	1,000	0	0	1,000
	352 - Casualty Insurance	21,803	11,500	8,407	16,000	18,000
	354 - Workers' Comp. Insurance	28,950	29,000	24,848	33,130	34,000
	360 - Utilities	57,757	69,000	54,157	69,950	71,000
	373 - Maint/Repairs/Facility	60,701	65,700	53,969	64,790	66,000
	376 - Maintenance/Grounds	3,924	6,500	1,881	3,500	6,200
	600 - Capital Construction	0	2,000	4,810	4,810	3,500
	700 - Capital Purchases	0	15,000	30,725	30,725	16,000
	800 - Depreciation Expense	66,344	0	0	0	0
	DEPARTMENT TOTALS	714,581	689,050	633,578	733,036	736,200
492	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	28,510	28,510	19,008	28,512	28,510
	065 - NonUniform Pension	19,358	0	0	15,000	15,000
	TRANSFERS TOTAL	47,868	28,510	19,008	43,512	43,510
	TOTAL EXPENSES	762,449	717,560	652,586	776,548	779,710
	NET INCOME (LOSS)	(96,981)	12,665	112,666	(10,745)	120
	12/31 CASH BALANCE	263,165	316,249	369,931	246,520	246,640

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
TRAFFIC IMPACT FUND
REVENUES**

FUND NO. 11

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	433,887	443,987	448,738	448,738	448,738
341	INTEREST EARNINGS 000 - Interest Earnings	1,090	1,100	633	0	0
387	CONTRIBUTIONS 519 - Dev. Contr. Service Area 2	13,761	0	3,504	0	0
	TOTAL REVENUES	14,851	1,100	4,137	0	0
	TOTAL FUNDS AVAILABLE	448,738	445,087	452,875	448,738	448,738

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
TRAFFIC IMPACT FUND
EXPENDITURES**

FUND NO. 11

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
439	HIGHWAY CONSTRUCTION					
	619 - Service Area #2 Construction	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	14,851	1,100	4,137	0	0
	ENDING FUND BALANCE	448,738	445,087	452,875	448,738	448,738

**LOWER MAKEFIELD TOWNSHIP
2015 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
REVENUES**

IND NO. 15

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
100	1/1 CASH BALANCE	746,275	649,865	635,343	635,343	446,071
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	0	0	0	0	0
367	GOLF PARTICIPATION FEES					
	100-Greens Fees	1,346,775	1,441,000	321,186	1,310,838	1,421,450
	110-Practice Range Revenue	158,731	168,000	50,325	169,759	171,600
	120-Cart Revenue	453,293	455,000	117,622	459,385	459,975
	130-Clothing	30,544	33,279	5,676	38,756	33,279
	131-Accessories	21,404	12,800	312	5,412	12,800
	132-Balls/Gloves	52,131	44,600	820	15,820	44,600
	133-Clubs	42,309	40,000	117	13,067	40,000
	134-Bags/Other Merchandise	26,292	29,850	31,364	72,863	29,850
	135-Lessons - Junior Camp	54,823	8,200	11,178	39,592	7,050
	136-Club Rental	3,645	4,050	1,623	4,295	4,050
	138-Handicap Fee	9,433	8,450	6,421	7,848	8,450
	139-Other Revenue	14,577	12,300	996	14,508	12,300
	140-Food	301,681	308,150	84,497	272,120	423,000
	141-Beverage	70,534	61,000	9,731	57,196	101,200
	142-Beer	128,542	151,850	38,374	145,921	149,000
	143-Liquor	66,321	52,790	19,040	55,445	62,900
	144-Wine	14,811	12,000	5,104	13,965	13,100
	147-Other Revenue	45,611	121	8,439	23,929	0
	192-Interest Income	1,836	1,000	427	1,717	0
	195-Other G & A Revenue	125	0	58	58	0
	DEPARTMENT TOTALS	2,843,418	2,844,440	713,308	2,722,494	2,994,604
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenue	0	0	0	0	0
391	REVENUES					
	100-Sale of Fixed Assets	4,275	0	5,000	5,000	0
	TOTAL REVENUES	2,847,693	2,844,440	718,308	2,727,494	2,994,604
	TOTAL FUNDS AVAILABLE	3,593,968	3,494,305	1,353,651	3,362,837	3,440,675

**LOWER MAKEFIELD TOWNSHIP
2015 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

IND NO. 15

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
453	GOLF COURSE					
	800-Depreciation Expense	318,634	0	0	0	0
462	COURSE & GROUNDS					
	100-Course & Grounds Salaried	114,425	118,886	53,563	123,287	125,000
	101-Course & Grounds Hourly	160,836	176,295	46,599	165,119	169,000
	150-Benefits	2,433	10,920	3,839	7,947	10,920
	161-FICA	21,725	22,581	14,367	34,840	34,000
	162-Unemployment Compensation Tax	16,789	5,689	0	0	5,882
	191-Laundry - Uniforms	2,107	3,725	4,545	2,393	3,725
	200-Supplies	11,273	9,000	10,324	13,901	9,000
	222-Chemicals	68,804	63,500	30,757	56,751	71,500
	223-Fertilizer	26,393	31,500	2,057	9,557	27,000
	224-Seeds/Trees Expenses	11,804	4,000	0	2,125	4,000
	232-Gas/Oil	19,956	23,000	11,048	23,066	23,000
	260-Small Tools	2,160	1,200	542	1,042	1,200
	300-Outside Services	31	5,500	426	2,926	5,500
	317-Education & Training	1,001	1,100	719	2,099	1,100
	321-Telephone and fax	0	0	0	0	0
	322-Aquatic Weed Management	2,525	2,500	2,000	2,000	2,500
	323-Irrigation	5,264	8,750	4,939	7,279	8,750
	324-Port-O-Lets	1,570	0	0	0	0
	326-Sand/Top Dressing	9,609	5,100	1,800	4,800	5,100
	329-Course & Grounds Travel	82	1,700	777	777	1,700
	335-Tournament Expenses	3,886	0	480	0	0
	354-Worker's Compensation	7,365	8,700	1,596	6,197	8,700
	362-Utilities - Pump House	13,785	20,150	3,421	15,230	20,150
	363-Water	5,337	4,000	3,054	4,774	6,000
	364-Utilities - Maintenance Building	2,386	6,500	1,675	3,675	6,500
	370-Equipment Lease	59,613	70,800	35,406	64,906	70,800
	371-Equipment Rental	863	2,050	0	6,951	2,050
	373-Building Management	963	1,500	931	1,431	1,500
	374-Repairs & Maintenance	23,597	24,000	10,602	22,321	24,000
	376-Landscape Expenses	3,451	3,000	0	1,784	3,000
	420-Subscriptions	2,484	321	1,645	0	321
	480-Course & Grounds Miscellaneous	0	1,000	0	730	3,000
	DEPARTMENT TOTALS	602,517	636,967	247,112	587,908	654,898
463	PRACTICE RANGE					
	200-Supplies	28,669	15,000	2,484	9,561	5,000
	201-Range Balls	0	0	12,375	12,375	12,000
	DEPARTMENT TOTALS	28,669	15,000	14,859	21,936	17,000
	TOTAL EXPENDITURES (THIS PAGE)	949,820	651,967	261,971	609,844	671,898

**LOWER MAKEFIELD TOWNSHIP
2015 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
464	CARTS					
	101-Carts - Hourly	77,068	71,201	31,471	97,408	72,491
	150-Benefits	0	0	1,497	348	0
	161-FICA	5,938	5,447	5,535	15,007	5,546
	162-Unemployment Compensation Tax	6,566	3,105	0	0	5,074
	200-Supplies	1,381	700	995	1,875	700
	374-Repairs & Maintenance	0	1,100	0	500	1,500
	380-Cart Lease	80,328	80,328	40,164	80,328	80,328
	DEPARTMENT TOTALS	171,281	161,881	79,662	195,466	165,639
465	PRO SHOP					
	100-Pro Shop - Salaried	104,149	80,458	25,018	83,275	107,390
	101-Pro Shop - Hourly	45,298	25,457	15,185	41,469	26,344
	150-Benefits	3,295	3,900	955	4,119	2,400
	161-FICA	11,696	12,278	4,420	12,821	10,386
	162-Unemployment Compensation Tax	2,053	2,636	0	0	2,029
	180-Cost of Goods Sold - Merchandise	127,566	114,092	26,743	102,830	106,000
	191-Laundry - Uniforms	0	4,100	0	3,641	4,100
	199-Comission	0	0	0	1,000	1,000
	200-Supplies	2,768	700	1,484	580	700
	203-Score Cards	3,149	3,000	0	0	4,000
	206-Miscellaneous Supplies	0	0	0	2,219	0
	211-Handicap Expenses	3,660	7,500	10,621	11,121	7,500
	317-Education & Training	2,468	1,500	0	100	1,600
	335-Tournament Expense	0	0	0	480	0
	354-Worker's Compensation	5,233	6,300	1,134	4,453	6,300
	400-Over/Short	(734)	0	(99)	0	0
	419-Golf Club Rental Expense	0	4,000	4,046	4,046	0
	420-Dues and Subscriptions	0	2,375	0	1,938	2,375
	481-Other Pro Shop Expenses	1,183	1,600	3,590	3,890	3,000
	DEPARTMENT TOTALS	311,784	269,896	93,098	277,982	285,124
466	FOOD & BEVERAGE					
	100-Food & Beverage - Salaried	83,422	76,070	28,930	76,359	101,199
	101-Food & Beverage - Hourly	140,391	104,843	52,897	137,721	108,277
	150-Benefits	(132)	2,900	0	2,337	5,760
	161-FICA	17,699	22,000	12,974	31,329	16,025
	162-Unemployment Compensation Tax	15,135	4,809	0	0	14,663
	180-Cost of Goods Sold - Food	118,184	104,771	34,075	101,000	126,900
	181-Cost of Goods Sold - Beverage	22,277	17,108	5,693	19,405	25,300
	182-Cost of Goods Sold - Beer	42,687	48,592	13,046	47,061	37,088
	183-Cost of Goods Sold - Liquor	16,260	14,977	5,726	15,740	17,832
	184-Cost of Goods Sold - Wine	5,656	3,360	2,041	4,690	3,668
	191-Laundry - Uniforms	2,425	1,500	1,456	2,022	2,000
	192-Laundry - Linens	4,418	6,400	2,020	4,177	4,200
	200-Bar Supplies	659	800	493	712	800
	201-China/Glass/Silver	880	3,000	1,009	1,509	2,100
	202-Cleaning Supplies	3,073	2,300	2,043	3,043	2,000
	203-Dining Room Supplies	121	0	0	0	0
	TOTAL EXPENDITURES (THIS PAGE)	956,220	845,207	335,163	920,553	918,575

**LOWER MAKEFIELD TOWNSHIP
2015 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

IND NO. 15

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
cont.	204-Kitchen Supplies	10,390	10,000	4,928	8,061	6,200
	205-Paper Supplies	6,546	5,650	1,804	4,783	5,650
	206-Miscellaneous Supplies	0	3,000	1,489	2,489	2,000
	209-Flowers/Decorations	0	0	0	0	300
	215-Licenses & Permits	1,031	2,400	1,766	3,416	2,400
	225-Meals & Entertainment	1,713	2,500	713	1,713	3,000
	300-Outside Services	404	500	1,077	1,337	500
	317-Education & Training	0	700	0	0	950
	341-Printing/Reproduction	2,455	0	2,167	0	0
	354-Worker's Compensation	3,877	3,900	840	2,979	5,865
	371-Equipment Rental	3,523	3,700	928	2,283	4,020
	374-Repairs & Maintenance	5,204	3,500	4,383	5,482	3,300
	381-Other Food & Beverage Expenses	1,757	2,700	80	1,280	2,700
	400-Over/Short	515	0	49	0	0
	DEPARTMENT TOTALS	510,449	451,980	182,626	480,928	504,697
467	Marketing					
	340-Advertising	25,646	35,000	12,420	27,169	17,450
	346-Cyber Golf	0	10,600	0	5,500	0
	347-Collateral	3,560	7,500	1,635	10,825	7,500
	350-Website	0	2,400	0	0	10,100
	DEPARTMENT TOTALS	29,206	55,500	14,055	43,494	35,050
468	General & Administrative					
	100-General & Administrative - Salaries	149,160	139,759	50,205	128,500	137,471
	101-General & Administrative - Hourly	2,567	0	0	0	0
	150-Benefits	2,780	5,460	3,363	5,506	8,000
	161-FICA	10,893	12,009	4,227	11,684	10,516
	162-Unemployment Compensation Tax	1,322	1,631	0	0	9,623
	191-Laundry - Uniforms	591	0	1,843	0	0
	192-Staff Uniforms	721	1,000	298	798	1,000
	202-Cleaning Supplies	3,156	3,000	248	1,523	3,000
	207-Bathroom Supplies	3,166	3,500	1,223	3,446	3,500
	210-Office Supplies	7,420	6,500	3,439	6,998	6,500
	215-Taxes, Licenses & Permits	1,601	2,000	(145)	578	2,000
	225-Meals & Entertainment	1,608	700	0	290	700
	300-Outside Services	8,607	8,600	5,268	10,069	8,600
	312-Management Fees	90,000	90,000	45,000	90,000	90,000
	317-Education & Training	2,175	500	1,366	1,366	500
	321-Telephone	9,381	7,850	5,533	9,848	7,850
	325-Postage/Messenger	1,713	840	810	1,309	840
	329-Travel	5,113	2,300	1,961	2,839	2,300
	338-Credit Card Charges	43,784	43,450	6,365	39,473	43,450
	TOTAL EXPENDITURES (THIS PAGE)	412,379	423,149	165,284	391,544	407,785

**LOWER MAKEFIELD TOWNSHIP
2015 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

ND NO. 15

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
cont.	339-Bank Charges	885	0	213	422	0
	340-Advertising & Promotion	0	0	0	0	0
	341-Printing/Reproduction	0	2,500	0	2,445	2,500
	342-Employee Procurement	309	800	0	0	800
	343-Data Processing Expenses	4,081	4,400	1,250	3,350	4,400
	354-Worker's Compensation	2,907	3,900	630	2,640	2,749
	360-Utilities - Clubhouse	47,917	55,000	26,433	52,882	55,000
	361-Water	7,463	5,800	3,234	7,832	5,800
	362-Cable TV	2,526	2,880	1,468	2,915	2,880
	372-Security	1,641	1,575	870	1,195	1,300
	374-Repairs & Maintenance	1,081	0	339	0	0
	375-Clubhouse Maintenance	37,617	30,000	7,404	21,134	0
	376-Equipment Maintenance	4,674	0	0	0	4,400
	401-Bad Debt Expense	0	0	0	0	0
	420-Dues & Subscriptions	3,304	3,750	703	2,503	3,750
	480-Miscellaneous	5,584	1,200	2,761	3,654	1,200
	481-Other General & Admin Expenses	0	0	0	0	0
	540-Contributions	0	0	0	0	0
	700-Capital Purchases	30,498	0	25,107	37,200	0
	DEPARTMENT TOTALS	496,245	440,904	201,416	452,399	420,629
471	Debt Principal					
	000-Debt Principal 2010	0	540,000	540,000	540,000	555,000
472	Debt Interest					
	002-Debt Interest - D.V.R.F.A.	88,385	80,803	60,605	80,803	80,807
	003-Debt Interest - GOB 2010	166,350	153,975	80,046	154,000	139,850
	004-Debt Interest - GOB 2013A	(3,653)	51,156	0	51,850	51,850
	005-Principal GOB 2013A	0	0	0	5,000	5,000
	DEPARTMENT TOTALS	251,082	285,934	140,651	291,653	277,507
492	Transfers					
	001-Transfer to General Fund	25,000	25,000	12,500	25,000	25,000
	TOTAL EXPENDITURES	2,744,988	2,883,062	1,525,980	2,916,766	2,940,544
	EXCESS REVENUES OVER EXPENDITURES	102,705	(38,622)	(807,672)	(189,272)	54,060
	ENDING FUND BALANCE	848,980	611,243	(172,329)	446,071	500,131

**LOWER MAKEFIELD TOWNSHIP
2015 ANNUAL OPERATING BUDGET
GOLF CONSTRUCTION FUND
REVENUES**

FUND NO. 16

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
100	1/1 CASH BALANCE	0	400,052	400,330	400,330	345,330
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	330	0	548	0	0
392	REVENUES					
	100-Sale of Fixed Assets	400,000	0	0	0	0
	TOTAL REVENUES	400,330	0	548	0	0
	TOTAL FUNDS AVAILABLE	400,330	400,052	400,878	400,330	345,330

**LOWER MAKEFIELD TOWNSHIP
2015 ANNUAL OPERATING BUDGET
GOLF CONSTRUCTION FUND
EXPENDITURES**

FUND NO. 16

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
480	MISCELLANEOUS EXPENDITURES					
	600 - Capital Projects Golf Club	0	0	54,226	55,000	300,000
	TOTAL EXPENDITURES	0	0	54,226	55,000	300,000
	EXCESS REVENUES OVER EXPENDITURES	400,330	0	(53,677)	(55,000)	(300,000)
	ENDING FUND BALANCE	400,330	400,052	346,653	345,330	45,330

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
CAPITAL PROJECTS - SEWER
REVENUES**

FUND NO. 18

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	450,454	583,909	575,708	575,708	559,300
341	INTEREST EARNINGS 000 - Interest Earnings	1,395	370	1,201	1,400	1,400
354	STATE GRANTS 010-H ₂ O Grant	(2,674)	0	0	0	0
364	SEWAGE CONNECTION FEES 601-Edgewood Village Assessment	36,297	32,000	29,396	32,000	32,000
392	INTERFUND TRANSFERS 008-Transfer from Sewer	500,000	500,000	500,000	500,000	500,000
	TOTAL REVENUES	535,018	532,370	530,598	533,400	533,400
	TOTAL FUNDS AVAILABLE	985,472	1,116,279	1,106,306	1,109,108	1,092,700

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
CAPITAL PROJECTS - SEWER
EXPENDITURES**

FUND NO. 18

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
429	MISCELLANEOUS EXPENDITURES					
	600 - Capital Projects	67,251	800,000	176,538	228,608	145,000
	601 - Edgewood Village Sewer Project	1,557	0	(257)	0	0
	602 - Morrisville Capital Projects	0	200,000	198,014	200,000	600,000
	700 - Capital Purchases	(500)	115,000	116,966	121,200	60,000
	DEPARTMENT TOTAL	68,308	1,115,000	491,261	549,808	805,000
492	INTERFUND TRANSFERS OUT					
	008 - Transfer to Sewer Fund	330,742	0	0	0	0
	TOTAL EXPENDITURES	399,050	1,115,000	491,261	549,808	805,000
	EXCESS REVENUES OVER EXPENDITURES	135,968	(582,630)	39,337	(16,408)	(271,600)
	ENDING FUND BALANCE	586,422	1,279	615,045	559,300	287,700

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
SPECIAL PROJECTS FUND
REVENUES**

FUND NO. 19

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	498,488	441,762	610,660	610,660	365,537
341	INTEREST EARNINGS					
	000 - Interest Earnings	2,644	0	816	816	0
351	FEDERAL GRANTS					
	029 - FEMA-Elevation Grants	0	400,000	196,263	206,000	0
	083 - FEMA	0	0	0	0	0
	090 - FEMA - 2011	0	0	0	0	0
	091 - FEMA - 2010 SRL	200,340	0	0	0	0
	092 - FEMA - 2012	0	0	17,750	20,000	0
	DEPARTMENT TOTAL	200,340	400,000	214,013	226,000	0
354	STATE GRANTS					
	051 - Multi-Modal Grant	0	0	0	0	350,000
380	MISCELLANEOUS REVENUES					
	005 - Loan Proceeds	0	0	0	0	150,000
387	CONTRIBUTIONS					
	190 - Developers	0	0	65,070	65,070	0
	191 - Offsite Traffic Improvements	0	10,000	0	0	0
	192 - Residential Contribution - Elev	14,000	0	0	0	0
	DEPARTMENT TOTAL	14,000	10,000	65,070	65,070	0
392	INTERFUND TRANSFERS					
	001 - Transfer From General Fund	0	0	0	0	0
393	BOND PROCEEDS					
	100 - Bond Proceeds	4,767,534	0	0	0	0
	TOTAL REVENUES	4,984,518	410,000	279,899	291,886	500,000
	TOTAL FUNDS AVAILABLE	5,483,006	851,762	890,559	902,546	865,537

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
SPECIAL PROJECTS FUND
EXPENDITURES**

FUND NO. 19

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
474	BOND ISSUE DISCOUNT					
	000 - Bond Issue Discount	15,261	0	0	0	0
475	FISCAL AGENT FEES					
	000 - Fiscal Agent Fees	90,249	0	0	0	0
482	JUDGEMENTS & LOSSES					
	410 - Judgetments & Losses	3,563,918	0	0	0	0
492	INTERFUND TRANSFERS OUT					
	016 - Transfer to Golf Construction	400,000	0	0	0	0
	020 - Transfer to Debt Service	30,009	30,009	20,006	30,009	30,009
	030 - Transfer to Capital Reserve	700,000	0	0	0	0
	DEPARTMENT TOTAL	1,130,009	30,009	20,006	30,009	30,009
600	CAPITAL CONSTRUCTION					
	657-Special Projects	22,063	0	13,300	20,000	100,000
	658-Quiet Zone - Engineering	0	0	0	25,000	125,000
	659-Quiet Zone - Construction	0	0	0	0	350,000
	665-PEMA Elevation Construction	0	0	0	0	0
	666-PEMA Sweeny Acquisition	19,250	0	0	0	0
	667-Elevation - DeSantis	67,051	200,000	142,894	250,000	0
	668-Elevation - Duffy	0	200,000	0	160,000	0
	715-PEMA Elevation Grant Professional	31,595	10,000	39,867	50,000	15,000
	746-Black Rock Rd. Bike/Pedestrian Pr	0	0	1,929	2,000	0
	DEPARTMENT TOTAL	139,959	410,000	197,990	507,000	590,000
	TOTAL EXPENDITURES	4,939,396	440,009	217,996	537,009	620,009
	EXCESS REVENUES OVER EXPENDITURES	45,122	(30,009)	61,903	(245,123)	(120,009)
	ENDING FUND BALANCE	543,610	411,753	672,563	365,537	245,528

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
DEBT SERVICE FUND
REVENUES**

FUND NO. 20

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	I/I FUND BALANCE	904,230	817,744	827,634	827,634	635,603
	ACCOUNTS RECEIVABLE	0	0	0	0	
	CASH	904,230	817,744	827,634	827,634	635,603
		904,230	817,744	827,634	827,634	635,603
301	REAL ESTATE TAXES	1.90 Mills	1.55 Mills			
	100 - Current	959,415	789,000	771,172	789,000	789,000
	200 - Delinquent	11,259	11,000	7,952	11,000	11,000
	600 - Interim	6,390	4,000	863	4,000	4,000
	601 - Interim - Delinquent	825	500	362	500	5,000
	DEPARTMENT TOTALS	977,889	804,500	780,349	804,500	809,000
341	INTEREST EARNINGS					
	000 - Interest Earnings	2,585	2,000	1,270	2,200	2,400
	DEPARTMENT TOTALS	2,585	2,000	1,270	2,200	2,400
380	MISCELLANEOUS REVENUE					
	000 - Miscellaneous Revenue	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	003 - Fire Protection Fund	79,680	99,705	66,470	99,705	99,705
	005 - Park & Recreation	173,757	173,757	115,838	173,757	173,757
	019 - Street Projects	30,009	30,009	20,006	30,009	30,009
	DEPARTMENT TOTALS	283,446	303,471	202,314	303,471	303,471
	TOTAL REVENUES	1,263,920	1,109,971	983,933	1,110,171	1,114,871
	TOTAL FUNDS AVAILABLE	2,168,150	1,927,715	1,811,567	1,937,805	1,750,474

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
DEBT SERVICE FUND
EXPENDITURES**

FUND NO. 20

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
471	DEBT PRINCIPAL					
	000 - Principal - 2010A	570,000	580,000	0	580,000	620,000
	001 - Principal - Rescue Squad	48,586	12,509	13,062	13,062	0
	002 - Principal - 2010	305,000	315,000	315,000	315,000	310,000
	004 - Principal - PEMA	9,959	10,159	6,751	10,159	10,364
	005 - Principal - D.V.R.F.A. 2004	108,000	112,000	112,000	112,000	117,000
	DEPARTMENT TOTAL	1,041,545	1,029,668	446,813	1,030,221	1,057,364
472	DEBT INTEREST					
	000 - Interest - 2010A	101,800	84,700	42,350	84,700	61,500
	001 - Interest - Rescue Squad	2,001	138	151	151	0
	002 -Interest - 2010	119,000	112,000	57,960	112,000	104,000
	004 -Interest - PEMA	1,183	984	677	984	800
	005 - Interest - D.V.R.F.A. 2004	23,657	19,386	13,598	19,386	20,893
	006 - Interest - 2013A	12,571	15,000	5,000	15,000	20,000
	DEPARTMENT TOTAL	260,212	232,208	119,736	232,221	207,193
475	FISCAL AGENT'S FEES					
	000 - Trustee Fees	0	1,000	1,000	1,000	1,000
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	38,760	38,760	25,840	38,760	38,760
	TOTAL EXPENDITURES	1,340,517	1,301,636	593,389	1,302,202	1,304,317
	EXCESS REVENUES OVER EXPENDITURES	(76,597)	(191,665)	390,544	(192,031)	(189,446)
	ENDING FUND BALANCE	827,633	626,079	1,218,178	635,603	446,157

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
CAPITAL RESERVE FUND
REVENUES**

FUND NO. 30

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	(55,001)	543,450	453,497	453,497	(108,573)
	Deferred Revenue	0	0			
	Accounts Payable	0	0			
	Accounts Receivable	0	0			
	Cash Total	(55,001)	543,450	453,497	453,497	(108,573)
341	INTEREST EARNINGS					
	000-Interest Earnings	238	600	630	630	500
342	RENT					
	200-Rent - YMEU	20,531	25,000	0	25,000	25,000
354	STATE GRANTS					
	050-RACP Grant Award	198,802	563,000	615,679	616,000	1,100,000
	DEPARTMENT TOTALS	198,802	563,000	615,679	616,000	1,100,000
380	MISCELLANEOUS REVENUE					
	004-Township Line Road Reimburseme	0	0	0	0	150,000
	005-Loan Proceeds	0	0	0	0	1,850,000
	DEPARTMENT TOTALS	0	0	0	0	2,000,000
387	CONTRIBUTIONS					
	301-O/S and/or Recreation	0	0	0	0	0
	302-Toll Brothers/Matrix	475,000	0	0	0	450,000
	500-LMT Community Center	0	0	1,300	1,300	0
	DEPARTMENT TOTALS	475,000	0	1,300	1,300	450,000
392	INTERFUND OPERATING TRANSFERS					
	001-General Fund	200,000	0	0	0	0
	005-Park & Recreation	70,000	30,000	30,000	30,000	0
	019-Special Projects	700,000	0	0	0	0
	DEPARTMENT TOTALS	970,000	30,000	30,000	30,000	0
	TOTAL REVENUES	1,664,571	618,600	647,609	672,930	3,575,500
	TOTAL FUNDS AVAILABLE	1,609,570	1,162,050	1,101,106	1,126,427	3,466,927

TOWNSHIP OF LOWER MAKEFIELD 2015 ANNUAL OPERATING BUDGET CAPITAL RESERVE FUND EXPENDITURES						
FUND NO. 30						
DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
460	PROJECTS					
	701-RACP Ballfields Construction, Pha	633,079	0	3,308	20,000	0
	702-RACP Professional Services	129,728	75,000	34,897	75,000	25,000
	704-Ballfields, Phase 2	0	100,000	1,005	100,000	20,000
	713 - Community Center - Const	0	0	0	0	2,000,000
	714-Community Center - Prof Services	0	250,000	126,810	175,000	75,000
	715-All Inclusive Playground - Const	0	250,000	13,622	350,000	0
	716-All Inclusive Playground - Eng	0	0	41,672	50,000	0
	DEPARTMENT TOTALS	762,807	675,000	221,314	770,000	2,120,000
480	MISC. EXPENDITURES					
	600-Capital Projects - Township Facilit	11,160	90,000	84,646	100,000	25,000
	601-Capital Construction - Roads	181,167	0	87,443	90,000	300,000
	700-Capital Purchases-Gen Fund	200,939	179,142	246,724	275,000	200,000
	800-Capital Purchases-Street Equipmen	0	0	0	0	850,000
	DEPARTMENT TOTALS	393,266	269,142	418,813	465,000	1,375,000
	TOTAL EXPENDITURES	1,156,073	944,142	640,127	1,235,000	3,495,000
	EXCESS REVENUES OVER EXPENDITURES	508,498	(325,542)	7,481	(562,070)	80,500
	ENDING CASH BALANCE	453,497	217,908	460,978	(108,573)	(28,073)

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
LIQUID FUELS FUND
REVENUES**

FUND NO. 35

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1/ FUND BALANCE	597,770	359,393	554,563	554,563	31,145
	REVENUES:					
341	INTEREST EARNINGS	2,574	527	1,752	2,622	2,622
355	STATE SHARED REVENUES					
	050-Liquid Fuels Entitlement	704,714	720,000	759,383	759,383	876,000
	051-Act 32 Entitlement	16,560	17,240	16,560	16,560	5,900
	DEPARTMENT TOTALS	721,274	737,240	775,943	775,943	881,900
392	INTERFUND TRANSFERS					
	001 - Transfer From General Fund	172,091	0	848	848	0
	TOTAL REVENUES	895,939	737,767	778,544	779,413	884,522
	TOTAL FUNDS AVAILABLE	1,493,709	1,097,160	1,333,107	1,333,976	915,667

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
LIQUID FUELS FUND
EXPENDITURES**

FUND NO. 35

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
438	HIGHWAY MAINTENANCE					
	100- Personal Services	164,777	150,000	148,304	150,000	150,000
	161- FICA Employer's Share	12,605	11,475	11,345	11,475	11,475
	200 - Parts & Supplies	4,302	10,300	14,703	14,703	13,000
	260 - Minor Equipment	117	7,500	0	0	2,488
	305 - Outside Labor	36,478	67,500	94,963	94,963	70,000
	313 - Engineering Fees	63,259	60,000	47,300	60,000	65,000
	DEPARTMENT TOTALS	281,538	306,775	316,615	331,141	311,963
439	HIGHWAY/ROAD/STREET CONSTRUCTION					
	245 - Materials	68,444	75,000	141,486	141,486	75,000
	374 - Repairs and Maintenance	493,019	715,000	167,022	830,000	528,500
	700 - Capital Purchases	95,991	0	0	0	0
	DEPARTMENT TOTALS	657,454	790,000	308,507	971,486	603,500
480	MISCELLANEOUS EXPENDITURES					
	210 - Office/Administration	154	195	133	204	204
	TOTAL EXPENDITURES	939,146	1,096,970	625,255	1,302,831	915,667
	EXCESS REVENUES OVER EXPENDITURES	(43,207)	(359,203)	153,288	(523,418)	(31,145)
	ENDING FUND BALANCE	554,563	190	707,851	31,145	0

**LOWER MAKEFIELD TOWNSHIP
2015 ANNUAL OPERATING BUDGET
MEMORIAL FUND
REVENUES**

FUND NO. 40

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	<u>1/1 FUND BALANCE</u>	79,134	24,901	27,144	27,144	(26,165)
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	133	100	47	86	100
387	CONTRIBUTIONS--PRIVATE SOURCES					
	000-Contributions--private sources	1,018	0	0	0	0
	TOTAL REVENUES	1,151	100	47	86	100
	TOTAL FUNDS AVAILABLE	80,285	25,001	27,191	27,230	(26,065)

**LOWER MAKEFIELD TOWNSHIP
2015 ANNUAL OPERATING BUDGET
MEMORIAL FUND
EXPENDITURES**

FUND NO. 40

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
459	MEMORIAL CONSTRUCTION FUND					
	100-Personnel	0	0	0	9,000	9,000
	210-Office/Administration	314	200	110	188	190
	300-Contracted Services	27,526	30,000	9,548	24,382	24,850
	340- Advertising and Printing	1,636	3,100	1,354	1,354	1,500
	366-Utilities - Water	10,634	10,000	3,891	6,900	7,000
	374-Repairs and Maintenance	1,928	5,000	2,674	3,071	3,225
	480-Miscellaneous Expense	4,100	4,000	0	1,000	2,000
	481- 9-11 Events	2,594	4,000	0	4,000	4,000
	767- Utilities - PECO	4,409	5,000	2,671	3,500	4,000
	DEPARTMENT TOTAL	53,141	61,300	20,249	53,395	55,765
	TOTAL EXPENDITURES	53,141	61,300	20,249	53,395	55,765
	EXCESS REVENUES OVER EXPENDITURES	(51,990)	(61,200)	(20,201)	(53,309)	(55,665)
	ENDING FUND BALANCE	27,144	(36,299)	6,943	(26,165)	(81,830)

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
PATTERSON FARM
REVENUES**

FUND NO. 45

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE	0	0	0	0	0
	REVENUES:					
341	INTEREST EARNINGS					
	000-Interest Earnings	0	1,500	28	28	37
342	RENTS AND ROYALTIES					
	205-Rent Income	0	44,600	39,002	45,452	45,160
354	GRANTS					
	040-County Agricultural Grant	0	720,000	0	0	0
	041-County Open Space Grant	0	0	0	0	500,000
	DEPARTMENT TOTAL	0	720,000	0	0	500,000
380	MISCELLANEOUS REVENUE					
	000-Miscellaneous Revenues	0	0	0	0	0
	TOTAL REVENUES	0	766,100	39,029	45,480	545,197
	TOTAL FUNDS AVAILABLE	0	766,100	39,029	45,480	545,197

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
PATTERSON FARM
EXPENDITURES**

FUND NO. 45

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
400	PATTERSON FARM					
	100-Personal Services	0	7,500	0	0	7,500
	300-Contracted Services	0	1,500	3,282	3,500	3,500
	314-Conservation/Easement Fees	0	30,000	0	0	0
	DEPARTMENT TOTAL	0	39,000	3,282	3,500	11,000
401	REAL ESTATE TAX					
	430-Real Estate Tax	0	18,000	0	18,000	18,000
409	REPAIRS AND MAINTENANCE					
	374-Building Minor Repairs	0	5,000	2,580	5,000	0
	600-Building Renovations	0	157,300	0	0	100,000
	DEPARTMENT TOTAL	0	162,300	2,580	5,000	100,000
492	INTERFUND OPERATING TRANSFER					
	020-Debt Service	0	250,000	0	0	200,000
	TOTAL EXPENDITURES	0	469,300	5,861	26,500	329,000
	EXCESS REVENUES OVER EXPENDITURES	0	296,800	33,168	18,980	216,197
	ENDING FUND BALANCE	0	296,800	33,168	18,980	216,197

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
AMBULANCE/RESCUE SQUAD FUND
REVENUES**

FUND NO. 50

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
279	1/1 FUND BALANCE (2012 Loan \$125,000)	33,191	36,341	138,917	138,917	138,269
	REVENUES:					
301	REAL ESTATE TAXES	.25 Mills				.25 Mills
	100-Current	126,233	125,500	124,383	126,000	126,000
	200-Delinquent	3,464	2,500	1,124	2,500	2,500
	600-Interim-Current	520	500	144	500	500
	601-Interim-Delinquent	68	50	49	50	50
	DEPARTMENT TOTALS	130,285	128,550	125,699	129,050	129,050
341	INTEREST EARNINGS					
	000-Interest Earnings	90	100	112	125	125
392	INTERFUND TRANSFERS					
	001-General Fund	175,000	0	0	0	0
	TOTAL REVENUES	305,375	128,650	125,811	129,175	129,175
	TOTAL FUNDS AVAILABLE	338,566	164,991	264,728	268,092	267,444

**TOWNSHIP OF LOWER MAKEFIELD
2015 ANNUAL OPERATING BUDGET
AMBULANCE/RESCUE SQUAD FUND
EXPENDITURES**

FUND NO. 50

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	9/2/2014 ACTUAL	2014 PROJECTED	2015 BUDGET
412	AMBULANCE/RESCUE					
	480-Miscellaneous Expenses	0	0	0	0	0
	500-Contributions	199,650	125,500	125,500	125,500	0
	DEPARTMENT TOTAL	199,650	125,500	125,500	125,500	0
492	TRANSFERS					
	001-Transfer to General Fund	0	4,323	2,882	4,323	4,323
	TOTAL EXPENDITURES	199,650	129,823	128,382	129,823	4,323
	EXCESS REVENUES OVER EXPENDITURES	105,725	(1,173)	(2,571)	(648)	124,852
	ENDING FUND BALANCE	138,916	35,168	136,346	138,269	263,121