

# **2014 Year End Finance Report**

TABLE OF CONTENTS

General Fund Summary.....	1
General Fund Revenues.....	2
General Fund Expenditures	
Central Government.....	5
General Expenditures.....	6
Finance.....	7
Tax.....	8
Information Technology.....	9
Police.....	10
Planning and Zoning.....	11
Public Works.....	12
Transfers.....	14
Street Lights.....	15
Fire.....	17
Hydrants.....	19
Parks & Recreation Revenues.....	21
Parks & Recreation Expenses.....	22
Parks & Recreation Fee In Lieu.....	24
Library.....	26
Sewer Revenues.....	28
Sewer Expenses.....	29
Pool Revenues.....	31
Pool Expenses.....	32
Traffic Impact.....	33
Golf Course.....	35
Golf Construction.....	40
Sewer Capital.....	42
Special Projects.....	44
Debt Service.....	46
Capital Reserve.....	48
Liquid Fuels Revenues.....	50
Liquid Fuels Expenses.....	51
9/11 Memorial.....	52
Patterson Farm.....	54
Ambulance/Rescue Squad.....	56

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

DEPARTMENT		2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2014 Y/E 02/20/15	2015 BUDGET
<b>BEGINNING FUND BALANCE</b>		1,874,030	1,769,294	1,645,397	1,645,397	1,783,707
<b><u>REVENUES</u></b>						
301	REAL ESTATE TAXES	5,664,269	5,759,500	5,788,219	5,843,202	5,797,000
310	LOCAL ACT 511 TAXES	1,363,449	1,255,500	1,408,500	1,590,407	1,308,500
321	LICENSES AND PERMITS	739,788	705,000	742,245	770,940	741,550
322	PERMITS/NON-BUS. LIC	8,040	10,000	4,710	5,170	8,000
331	FINES AND FORFEITS	89,066	117,000	88,150	78,401	102,500
341	INTEREST EARNINGS	4,978	6,500	6,815	8,881	6,500
342	RENTS AND ROYALTIES	353,176	283,860	304,000	327,837	309,000
351	FEDERAL GRANTS	0	3,700	5,258	5,258	0
354	STATE GRANTS	313,731	65,128	195,870	191,310	93,940
355	STATE SHARED REVENUES	431,615	437,716	423,761	411,061	432,700
361	CHARGES FOR SERVICES	623,759	629,925	687,397	734,131	597,650
380	MISCELLANEOUS REVENUES	86,777	50,000	112,577	112,683	50,000
383	LEAF ASSESSMENTS	449,902	447,500	447,500	448,835	447,000
387	CONTRIBUTIONS-PRIVATE SOURCES	2,490	3,600	1,000	641	1,600
391	SALE OF FIXED ASSETS	250	0	11,450	0	5,000
392	INTERFUND OPERATING TRANSFERS	383,393	412,728	412,728	412,728	412,728
395	REBATE FROM PRIOR YEAR	110,940	104,000	123,664	149,980	100,000
<b>TOTAL REVENUES</b>		10,625,623	10,291,657	10,763,844	11,091,465	10,413,668
<b><u>EXPENDITURES</u></b>						
400	CENTRAL GOVERNMENT	483,641	520,550	547,972	611,485	534,100
401	GENERAL EXPENDITURES	2,128,465	2,219,100	2,236,385	2,286,954	2,278,100
402	FINANCE	167,033	181,200	173,200	161,655	179,200
403	TAX COLLECTION	20,780	21,135	21,300	21,230	21,300
404	ELM LOWNE	0	0	0	0	0
407	INFORMATION TECHNOLOGY	59,770	62,320	67,683	64,186	69,500
410	POLICE	4,416,674	4,583,437	4,657,982	4,533,800	4,746,593
414	PLANNING AND ZONING	515,778	463,101	469,704	500,271	477,249
	PUBLIC WORKS	1,458,987	1,359,795	1,490,460	1,534,629	1,404,970
492	OPERATIONAL TRANSFERS	822,836	959,878	960,000	954,005	959,343
<b>TOTAL EXPENDITURES</b>		10,073,964	10,370,516	10,624,686	10,668,216	10,670,355
<b>EXCESS (DEFICIENCY) OPERATIONAL REVENUES OVER EXPENDITURES</b>		551,659	(78,859)	139,158	423,250	(256,687)
492	INTERFUND TRANSFERS	547,091	0	848	848	0
<b>ENDING FUND BALANCE (DEFICIT)</b>		1,878,598	1,690,435	1,783,707	2,067,799	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	2014 Y/E 02/20/15	2015 BUDGET
279	<b>1/1 FUND BALANCE</b>	1,615,002	1,874,030	1,645,397	1,645,397	1,645,397	1,783,707
301	<b>REAL ESTATE TAXES</b>		10.85 mills				10.85 mills
	100-Current Levy	5,301,634	5,448,000	5,422,114	5,450,000	5,470,187	5,450,000
	200-Delinquent	56,293	60,000	51,314	60,000	54,684	60,000
	600-Interim-Current	16,454	10,000	10,719	10,719	12,665	10,000
	601-Interim-Delinquent	2,179	1,500	2,384	2,500	2,456	2,000
	602-Local Service Tax	287,709	240,000	232,783	265,000	303,209	275,000
	<b>DEPARTMENT TOTAL</b>	5,664,269	5,759,500	5,719,314	5,788,219	5,843,202	5,797,000
310	<b>LOCAL TAX ACT 511 TAX</b>						
	010-Per Capita-Current Levy	198,013	196,000	194,952	198,000	196,569	198,000
	015-Renters	10,629	8,000	6,263	9,000	8,915	9,000
	030-Per Capita-Delinquent	94	1,500	22	1,500	61	1,500
	100-Real Estate Transfer	1,154,713	1,050,000	1,155,074	1,200,000	1,384,862	1,100,000
	<b>DEPARTMENT TOTAL</b>	1,363,449	1,255,500	1,356,312	1,408,500	1,590,407	1,308,500
321	<b>LICENSES AND PERMITS</b>						
	300-Lic. & Permits-Police	4,320	4,250	3,785	4,000	3,975	4,000
	301-Alarms	1,260	700	920	920	1,280	700
	302-Alarms-Violations	4,375	5,000	3,500	3,500	5,100	3,000
	710-Amusement & G/S Perm.	155	200	200	200	205	100
	800-Cable TV Franchise	726,244	690,000	559,931	730,000	757,072	730,000
	901-Sign Permits	219	750	183	500	183	750
	902-Plumber Licenses	3,215	4,100	3,125	3,125	3,125	3,000
	<b>DEPARTMENT TOTAL</b>	739,788	705,000	571,644	742,245	770,940	741,550
322	<b>PERMITS/NON-BUS. LIC.</b>						
	820-Road Encroachment	8,040	10,000	4,710	4,710	5,170	8,000
331	<b>FINES &amp; FORFEITS</b>						
	100-Police Fines	87,616	115,000	52,184	85,000	74,926	100,000
	101-Police Code Enforcement	950	2,000	3,150	3,150	3,475	2,000
	120-Code Enforcement	500	0	0	0	0	500
	<b>DEPARTMENT TOTAL</b>	89,066	117,000	55,334	88,150	78,401	102,500
341	<b>INTEREST EARNINGS</b>						
	000-Interest Earnings	4,978	6,500	6,815	6,815	8,881	6,500
342	<b>RENTS AND ROYALTIES</b>						
	201-Rent-Farringer House	13,860	13,860	12,825	14,000	14,100	14,000
	204-Rent-Comm. Towers	295,155	270,000	260,925	290,000	313,737	295,000
	205-Rent-Patterson Farm	44,161	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	353,176	283,860	273,750	304,000	327,837	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	2014 Y/E 02/20/15	2015 BUDGET
351	<b>FEDERAL GRANTS</b>						
	020-Police Officers	0	0	0	0	0	0
	026-Ballistic Vests	0	3,700	5,258	5,258	5,258	0
	<b>DEPARTMENT TOTAL</b>	0	3,700	5,258	5,258	5,258	0
354	<b>STATE GRANTS</b>						
	030-Snow Removal Contract	15,415	15,128	9,945	20,000	15,884	5,940
	033-Recycling	68,216	50,000	60,552	61,000	60,556	60,000
	034-DARE - SRO Officers	0	0	55,384	55,384	55,384	28,000
	035-Emergency Management Agency	230,100	0	59,486	59,486	59,486	0
	<b>DEPARTMENT TOTAL</b>	313,731	65,128	185,367	195,870	191,310	93,940
355	<b>STATE SHARED REVENUE</b>						
	010-Purta Entitlement	11,527	12,716	0	12,700	0	12,700
	120-Cas. Ins. -pension	419,511	425,000	410,504	410,504	410,504	420,000
	121-Ad. Hoc-pension	577	0	557	557	557	0
	<b>DEPARTMENT TOTAL</b>	431,615	437,716	411,061	423,761	411,061	432,700
361	<b>CHARGE FOR SERVICES</b>						
	100-Special Police Charges	7,085	8,500	6,275	7,000	7,845	7,000
	110-Police Overtime Reimbursement	78,428	100,000	26,409	70,000	69,128	80,000
	320-Plot Plan Review Fee	18,350	18,000	12,150	13,000	15,600	17,000
	321-Revision Fees	75	200	150	200	150	200
	330-Building Permits	220,080	230,000	304,852	310,000	338,815	230,000
	331-Electrical Permits	68,535	67,000	73,583	80,000	85,765	67,000
	332-Plumbing Permits	18,911	28,000	26,303	28,000	30,774	28,000
	333-Mechanical Permits	39,180	35,000	42,600	42,600	51,700	35,000
	334-Grading Permits	2,685	150	565	1,000	565	1,000
	340-Zoning Board Fees	14,250	20,000	15,015	15,015	17,515	14,000
	350-Plan Review Filing Fees	45,231	28,000	25,228	30,000	25,228	35,000
	351-Administration Fees	4,904	5,000	12,051	12,051	13,338	5,000
	353-Recycle Yard Fees	2,985	5,000	1,465	1,465	1,465	1,400
	357-School Dist. Crossing Grds	74,434	75,000	76,199	77,000	76,199	77,000
	363-Sale of Mulch	28,560	10,000	0	0	0	0
	510-Sale of Maps	66	75	20	50	29	50
	520-Sale of Ordinances	0	0	16	16	16	0
	<b>DEPARTMENT TOTAL</b>	623,759	629,925	622,880	687,397	734,131	597,650
380	<b>MISC. REVENUE</b>						
	000-Misc	23,953	25,000	86,155	86,155	86,204	25,000
	002-Misc Rev - Historical Brochure	0	0	0	0	0	0
	004-Misc-Workers Comp	59,559	25,000	17,181	20,000	17,181	25,000
	005-Police Cars Insurance Reimburse	3,265	0	6,422	6,422	9,298	0
	<b>DEPARTMENT TOTAL</b>	86,777	50,000	109,758	112,577	112,683	50,000
	(Continued)						

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

**GENERAL FUND REVENUES**

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>11/3/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
383	<b>LEAF ASSESSMENT REVENUES</b>						
	200-Leaf Assessment-Current	449,902	447,500	444,930	447,500	448,835	447,000
387	<b>CONTRIBUTIONS - PRIVATE SOURCES</b>						
	001-DARE Donations	2,090	2,500	241	500	241	500
	005-Explorers	400	500	400	500	400	500
	006-K-9 Unit Donations	0	600	0	0	0	600
	<b>DEPARTMENT TOTAL</b>	2,490	3,600	641	1,000	641	1,600
391	<b>FIXED ASSET DISPOSITION</b>						
	000-Sale of Fixed Assets	250	0	0	11,450	0	5,000
392	<b>INTERFUND OPERATING TRANSFERS</b>						
	002-Street Lights	1,245	1,245	1,141	1,245	1,245	1,245
	003-Fire Protection	28,960	28,960	26,543	28,960	28,960	28,960
	004-Hydrant	5,002	5,014	4,598	5,014	5,014	5,014
	005-Parks & Recreation	30,916	30,916	28,336	30,916	30,916	30,916
	008-Sewer	250,000	250,000	229,163	250,000	250,000	250,000
	009-Community Pool	28,510	28,510	26,136	28,510	28,510	28,510
	015-Golf Course	0	25,000	12,500	25,000	25,000	25,000
	020-Debt Service	38,760	38,760	35,530	38,760	38,760	38,760
	050-Rescue Squad	0	4,323	3,963	4,323	4,323	4,323
	<b>DEPARTMENT TOTAL</b>	383,393	412,728	367,910	412,728	412,728	412,728
395	<b>REBATE FROM PRIOR YEAR</b>						
	001-Casualty Insurance	59,604	64,000	75,000	75,000	101,315	60,000
	002-Workmens Compensation	51,336	40,000	48,664	48,664	48,664	40,000
	<b>DEPARTMENT TOTAL</b>	110,940	104,000	123,664	123,664	149,980	100,000
	<b>TOTAL REVENUES</b>	10,625,623	10,291,657	10,259,347	10,763,844	11,091,465	10,413,668
	<b>TOTAL FUNDS AVAILABLE</b>	12,240,625	12,165,687	11,904,744	12,409,241	12,736,862	12,197,375

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

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>11/3/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
400	<b>CENTRAL GOVERNMENT</b>						
	100 - Personal Services	228,605	231,000	160,395	231,000	229,335	237,000
	101 - Supervisor Salaries	8,750	8,750	7,292	8,750	8,750	17,500
	210 - Office/Administration	5,333	6,800	3,487	6,000	6,304	6,000
	260 - Minor Equipment	340	1,000	540	1,000	540	1,000
	300 - Contracted Services	4,205	3,800	2,337	3,800	6,337	4,000
	311 - Auditing & Accounting	14,600	12,000	16,000	12,000	16,000	12,000
	312 - Mgmt. Consultation	1,962	5,000	400	4,000	1,958	4,000
	313 - Engineering Fees	90,907	105,000	132,155	132,155	196,894	105,000
	314 - Legal Fees	64,951	80,000	48,202	70,000	67,699	80,000
	316 - Payroll Service Fees	9,680	9,600	8,010	9,600	9,152	10,000
	317 - Education & Training	204	1,500	738	1,500	793	1,500
	321 - Telephone	10,987	12,500	8,590	11,000	10,388	11,500
	325 - Postage	12,203	10,000	12,320	12,320	14,753	11,000
	337 - Auto Allowance	3,600	3,600	3,300	3,600	3,600	3,600
	340 - Advertising & Printing	5,079	9,000	5,370	9,000	6,782	9,000
	353 - Bonding Fees	5,838	6,000	5,838	6,000	5,838	6,000
	420 - Dues & Subscriptions	6,162	8,000	8,828	9,000	8,848	9,000
	480 - Misc Expense	10,235	7,000	17,246	17,246	17,514	6,000
	<b>TOTAL EXPENDITURES</b>	<b>483,641</b>	<b>520,550</b>	<b>441,047</b>	<b>547,972</b>	<b>611,485</b>	<b>534,100</b>

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

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>11/3/2014 ACTUAL</b>	<b>2014 PORJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
401	<b>GENERAL EXPENDITURES</b>						
	153-Deferred Comp. Match	18,550	22,000	17,761	22,000	19,058	24,000
	156 - Hospitalization	1,189,870	1,316,000	1,127,948	1,275,000	1,271,452	1,310,000
	158 - Disability & Life Ins.	61,572	60,000	51,803	58,000	56,539	58,000
	160 - Defined Contribution Match	4,701	0	3,860	5,000	3,860	10,000
	161 - FICA Employers Share	418,186	418,000	353,708	435,000	457,219	440,000
	352 - Property/Liability Insurance	154,124	155,000	159,760	159,760	159,760	163,000
	354 - Workers Comp	179,475	195,000	205,387	205,387	205,387	220,000
	360 - Utilities	2,488	2,600	2,233	2,600	2,711	2,600
	430 - Real Estate Taxes	52,747	36,400	53,869	53,869	35,948	36,400
	461 - Farmland Preservation	318	1,000	0	0	0	1,000
	462 - Enviroment Council	4,420	4,000	2,909	4,000	3,152	4,000
	463 - Historical Review Board	(150)	0	0	0	0	0
	464 - Historical Commission	56	500	53	100	53	500
	465 - Solid Waste	4,343	5,000	0	5,000	4,343	5,000
	474 - CMAC	416	600	103	600	128	600
	475 - Citizens Traffic Commission	494	500	397	500	531	500
	476 - Citizens Economic	0	500	191	500	191	500
	491 - Real Estate Tax Refund	2,216	1,000	5,716	5,716	40,716	1,000
	760 - Rental-Farringer House	7,381	500	2,622	2,622	2,972	500
	762 - Patterson Farm	27,258	0	0	0	0	0
	764 - Dalgewicz Manor House	0	500	731	731	731	500
	768 - Audit Reconciliations	0	0	0	0	22,204	0
	<b>TOTAL EXPENDITURES</b>	<b>2,128,465</b>	<b>2,219,100</b>	<b>1,989,051</b>	<b>2,236,385</b>	<b>2,286,954</b>	<b>2,278,100</b>



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

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>11/3/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
402	<b>FINANCIAL ADMIN.</b>						
	100-Personal Services	140,764	153,000	103,369	149,000	144,086	153,000
	200-Parts & Supplies	2,597	2,500	808	2,500	2,498	2,500
	260-Minor Equipment	729	1,000	200	1,000	303	1,000
	300-Contracted Services	22,943	24,000	11,468	20,000	14,768	22,000
	317-Education & Training	0	500	0	500	0	500
	420-Dues & Subscriptions	0	200	0	200	0	200
	<b>TOTAL EXPENDITURES</b>	167,033	181,200	115,845	173,200	161,655	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	2014 Y/E 02/20/15	2015 BUDGET
403	<b>TAX COLLECTION</b>						
	100-Personal Services	15,631	15,300	13,903	15,300	15,668	15,300
	200-Parts & Supplies	4,314	5,000	4,731	5,000	4,731	5,000
	353-Bonding Fees	835	835	830	1,000	830	1,000
	<b>TOTAL EXPENDITURES</b>	<b>20,780</b>	<b>21,135</b>	<b>19,464</b>	<b>21,300</b>	<b>21,230</b>	<b>21,300</b>

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

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>11/3/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
407	<b>INFORMATION TECHNOLOGY</b>						
	200-Parts & Supplies	5,247	4,000	5,641	5,641	7,017	5,000
	260-Minor Equipment	737	1,500	3,627	4,000	3,627	4,000
	300-Contracted Services	25,356	26,100	19,466	26,000	25,475	27,000
	317-Education & Training	0	1,000	0	1,000	0	1,000
	391-Hardware Maintenance	0	3,000	0	3,000	0	3,500
	392-Software Maintenance	18,968	18,000	19,042	19,042	19,119	20,000
	480-Miscellaneous	9,462	8,720	8,824	9,000	8,948	9,000
	<b>TOTAL EXPENDITURES</b>	<b>59,770</b>	<b>62,320</b>	<b>56,600</b>	<b>67,683</b>	<b>64,186</b>	<b>69,500</b>

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

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>11/30/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
410	<b>POLICE</b>						
	100 - Personal Services	3,099,245	3,192,770	2,320,296	3,191,500	3,193,631	3,313,747
	102 - Crossing Guards	135,595	141,455	105,404	135,000	136,021	146,405
	103 - Overtime	277,658	212,000	201,504	274,000	278,154	220,000
	104 - Office	153,953	154,440	110,594	154,000	152,504	159,775
	105 - Court & Standby	60,207	52,573	43,425	50,000	54,145	54,410
	151 - Longevity	63,060	66,800	67,942	76,457	78,701	80,808
	152 - Other Benefits	201,127	210,796	8,225	214,120	203,871	222,073
	153 - Deferred Comp. Match	46,020	49,400	45,320	49,400	46,040	49,400
	154 - Retirement Benefits	0	33,600	0	43,600	0	35,000
	205 - Uniforms & Equip	57,047	66,100	59,550	66,100	68,608	70,000
	206 - Photo Supplies	0	100	0	100	0	100
	210 - Office/Administration	13,009	15,500	12,347	15,500	15,525	15,500
	232 - Diesel & Gasoline Fuel	82,111	95,000	61,194	95,000	71,968	95,000
	242 - Crime Prevention	1,925	7,350	1,989	7,350	1,757	7,350
	251 - Vehicle Parts & Supp.	35,686	48,300	36,436	48,300	42,065	45,300
	260 - Minor Equipment	17,923	27,020	12,292	27,020	15,777	27,470
	300 - Contracted Service	48,291	46,488	36,533	46,488	42,452	46,788
	317 - Education/Training	20,425	28,500	17,847	28,500	17,847	27,950
	319 - Animal Control	17,077	18,300	14,617	18,300	18,042	17,800
	321 - Telephone	30,403	31,000	24,126	31,000	29,936	31,000
	327 - Radio-Maintenance	199	1,800	0	1,800	0	1,800
	361 - Electric	6,479	7,200	5,031	7,200	6,704	7,000
	375 - Traffic Signal Repairs	18,061	34,000	25,210	34,000	28,455	30,000
	376 - Pistol Range Maint.	888	2,500	1,136	2,500	1,164	2,500
	420 - Dues & Subscriptions	1,147	2,145	2,447	2,447	2,482	2,617
	450 - Emergency Management	208	3,800	2,605	3,800	2,605	3,800
	480 - Miscellaneous	14,624	20,000	17,511	20,000	19,652	19,500
	485 - D.A.R.E. Program	6,445	4,500	52	4,500	3,858	4,500
	490 - Mobile Phones	7,861	10,000	0	10,000	1,836	9,000
	<b>TOTAL EXPENDITURES</b>	<b>4,416,674</b>	<b>4,583,437</b>	<b>3,233,632</b>	<b>4,657,982</b>	<b>4,533,800</b>	<b>4,746,593</b>

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

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2003 ACTUAL</b>	<b>2014 BUDGET</b>	<b>11/3/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
414	<b>BUILDING &amp; ZONING</b>						
	100 - Personal Services	249,028	237,101	157,578	208,882	215,665	220,389
	210 - Office/Administration	3,090	4,450	2,979	3,200	3,270	4,450
	260 - Minor Equipment	2,318	1,600	864	1,600	864	2,310
	300 - Contracted Services	1,879	200	183	183	183	100
	308 - Grading Fees	28,663	20,000	33,489	33,489	40,291	20,000
	309 - Inspection Fees	184,654	149,750	140,918	172,350	177,715	180,000
	311 - Zoning Hearing Board	46,146	50,000	45,545	50,000	62,282	50,000
	<b>TOTAL EXPENDITURES</b>	<b>515,778</b>	<b>463,101</b>	<b>381,556</b>	<b>469,704</b>	<b>500,271</b>	<b>477,249</b>

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

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>11/3/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
409	<b>BUILDING MAINTENANCE</b>						
	100-Personal Services	74,103	58,000	48,631	58,000	66,326	64,955
	260-Minor Equipment	3,748	0	0	0	0	3,000
	360-Utilities	55,289	60,000	38,463	49,500	51,920	50,000
	374-Repairs & Maintenance	70,822	54,000	60,618	62,000	64,643	60,000
	480-Miscellaneous	63	1,700	1,915	1,915	1,915	2,000
	<b>TOTAL BUILDING MAINTENANCE</b>	<b>204,025</b>	<b>173,700</b>	<b>149,626</b>	<b>171,415</b>	<b>184,804</b>	<b>179,955</b>
426	<b>RECYCLING</b>						
	100-Personal Services	54,912	41,400	20,735	30,000	21,457	39,000
	200-Parts & Supplies	7,906	13,000	8,681	10,000	9,867	13,000
	232-Diesel & Gasoline Fuel	12,400	15,000	14,804	15,000	15,000	15,000
	480-Miscellaneous	4,418	4,000	3,290	3,850	3,491	5,000
	<b>TOTAL RECYCLING</b>	<b>79,636</b>	<b>73,400</b>	<b>47,510</b>	<b>58,850</b>	<b>49,815</b>	<b>72,000</b>
427	<b>LEAF COLLECTION</b>						
	100-Personal Services	63,938	73,400	21,746	93,400	120,541	67,840
	200-Parts and Supplies	14,977	10,000	714	5,000	9,217	12,000
	232-Veh. Diesel & Gasoline	12,982	15,000	4,866	15,000	15,475	15,000
	305-Outside Labor	93,388	122,000	54,041	157,000	96,809	122,000
	480-Miscellaneous	501	550	741	741	741	575
	<b>TOTAL LEAF COLLECTION</b>	<b>185,786</b>	<b>220,950</b>	<b>82,108</b>	<b>271,141</b>	<b>242,783</b>	<b>217,415</b>
428	<b>BASIN MAINTENANCE</b>						
	100-Personal Services	82,069	65,000	42,270	50,000	43,881	60,000
	200-Parts & Supplies	11,215	13,000	11,388	13,000	13,248	13,500
	260-Minor Equipment	689	1,200	0	1,200	833	1,500
	<b>TOTAL BASIN MAINTENANCE</b>	<b>93,973</b>	<b>79,200</b>	<b>53,657</b>	<b>64,200</b>	<b>57,962</b>	<b>75,000</b>
430	<b>HIGHWAY MAINTENANCE</b>						
	100-Personal Services	502,739	460,000	367,975	480,000	552,803	490,000
	150-Benefits	30,391	29,720	17,600	32,000	35,908	32,650
	200-Parts and Supplies	16,224	18,000	10,492	16,000	11,795	19,000
	210-Office/Administration	9,322	10,000	7,185	9,000	9,646	11,000
	232-Veh-Diesel & Gasoline	43,007	55,000	53,476	55,000	62,184	50,000
	245-Materials	36,400	38,000	37,116	38,000	38,425	42,000
	246-Road Signs	23,019	30,000	22,788	25,000	24,862	31,000
	251-Veh-Parts & Supplies	34,467	38,600	24,630	36,000	34,623	39,500
	252-Tires	2,289	5,000	3,935	5,000	4,235	6,000
	(Continued)						

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

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>11/3/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
	253-Veh-Licenses & Tags	50	150	85	150	120	150
	260-Minor Equipment	4,438	5,000	5,000	5,000	5,000	6,000
	300-Contracted Services	91,835	48,000	50,719	58,000	58,109	60,000
	305-Outside Labor	3,554	4,000	3,645	4,000	3,645	5,000
	306-Veh-Outside Repairs	13,822	8,100	6,696	8,000	6,721	9,300
	374-Repairs & Maintenance	7,900	6,700	3,474	4,000	3,575	7,000
	<b>TOTAL HIGHWAY MAINTENANCE</b>	819,457	756,270	614,815	775,150	851,650	808,600
432	<b>SNOW &amp; ICE CONTROL</b>						
	100-Personal Services	74,614	54,775	140,987	145,987	143,898	50,000
	305-Outside Labor	0	0	0	0	0	0
	480-Miscellaneous	1,496	1,500	3,717	3,717	3,717	2,000
	<b>TOTAL SNOW AND ICE CONTROL</b>	76,110	56,275	144,703	149,704	147,615	52,000
	<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	1,458,987	1,359,795	1,092,420	1,490,460	1,534,629	1,404,970

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

**FUND NO. 01**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>11/3/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
492	<b>INTERFUND OPERATING TRANSFERS</b>						
	060 - Police	584,583	671,878	410,504	672,000	671,390	669,343
	062 - Deferred Contribution Pension	0	0	0	0	3,956	0
	065 - Non-Uniformed	238,253	288,000	0	288,000	278,660	290,000
	<b>SUB TOTALS</b>	822,836	959,878	410,504	960,000	954,005	959,343
	<b>TOTAL EXPENDITURES</b>	822,836	959,878	410,504	960,000	954,005	959,343
492	<b>TRANSFERS</b>						
	035 - Liquid Fuels	172,091	0	848	848	848	0
	019 - Capital/Special Projects	200,000	0	0	0	0	0
	050 - Ambulance/Rescue Squad	175,000	0	0	0	0	0
	<b>TOTAL</b>	547,091	0	848	848	848	0



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

**FUND NO. 02**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	(12,169)	(18,414)	(20,321)	(20,321)	(20,321)	(29,066)
341	<b>INTEREST EARNINGS</b> 000-Interest Earnings	(16)	0	(19)	0	(41)	0
383	<b>LIGHT ASSESSMENTS</b> 300-Current Assessment	33,351	43,000	32,699	33,000	33,390	50,000
	<b>TOTAL REVENUES</b>	33,335	43,000	32,681	33,000	33,349	50,000
	<b>TOTAL FUNDS AVAILABLE</b>	21,166	24,586	12,360	12,679	13,028	20,934

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

**FUND NO. 02**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
434	<b>STREET LIGHTING</b>						
	361-Electricity	34,856	36,000	20,902	35,000	35,923	36,000
	374-Repairs & Maintenance	5,386	4,500	4,677	5,500	10,977	5,500
	<b>DEPARTMENT TOTAL</b>	40,242	40,500	25,579	40,500	46,900	41,500
492	<b>TRANSFERS</b>						
	001-Transfer to General Fund	1,245	1,245	830	1,245	1,245	1,245
	<b>TOTAL EXPENDITURES</b>	41,487	41,745	26,409	41,745	48,145	42,745
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(8,152)	1,255	6,272	(8,745)	(14,796)	7,255
	<b>ENDING FUND BALANCE</b>	(20,321)	(17,159)	(14,049)	(29,066)	(35,117)	(21,811)

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

**FUND NO. 03**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	129,865	156,741	159,907	159,907	159,907	130,607
	<b>REVENUES:</b>						
301	<b>REAL ESTATE TAXES</b>	.90 Mills					
	100-Current Levy	454,426	451,000	447,777	454,000	453,759	454,000
	200-Delinquent	4,330	3,000	3,699	4,000	4,637	4,000
	600-Interim-Current	1,497	1,000	499	1,000	1,041	1,000
	601-Interim-Delinquent	198	100	169	200	209	200
	<b>DEPARTMENT TOTALS</b>	460,451	455,100	452,145	459,200	459,645	459,200
341	<b>INTEREST EARNINGS</b>						
	000-Interest Earnings	734	500	494	700	783	700
355	<b>STATE SHARED REVS.</b>						
	130-For. Fire Ins. Prem. Tax	365,273	332,320	0	332,320	345,422	332,320
362	<b>FIRE INSPECTION FEE</b>						
	201-Special Fire Protection Fees	26,220	27,000	25,200	26,000	26,250	26,000
395	<b>REBATES FROM PRIOR YEAR</b>						
	002 -Workmens Compensation	681	300	356	500	474	500
	<b>TOTAL REVENUES</b>	853,359	815,220	478,194	818,720	832,575	818,720
	<b>TOTAL FUNDS AVAILABLE</b>	983,224	971,961	638,101	978,627	992,482	949,327

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

**FUND NO. 03**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
411	<b>FIRE PROTECTION</b>						
	100-Personal Services	21,161	20,000	13,056	20,000	20,676	20,000
	161-FICA Employers Share	1,621	1,500	1,042	1,500	1,555	1,500
	210-Office/Administration	80	250	95	250	175	250
	300-Contracted Services	14,400	14,400	8,400	14,400	14,400	14,400
	354-Worker's Comp Ins.	2,895	3,000	2,485	3,000	3,313	3,000
	530-Contr.-Yardley-Makefield	333,000	338,000	338,000	338,000	338,000	340,000
	533-Y-M Relief Assn.	354,315	326,000	0	326,000	335,060	326,000
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	10,958	10,205	0	10,205	10,363	10,205
	<b>DEPARTMENT TOTAL</b>	744,430	719,355	369,077	719,355	729,540	721,355
492	<b>INTERFUND OPERATING TRANSFERS</b>						
	001-General Fund	28,960	28,960	19,304	28,960	28,960	28,960
	020-Debt Service Fund	79,680	99,705	66,470	99,705	99,705	99,705
	<b>DEPARTMENT TOTAL</b>	108,640	128,665	85,774	128,665	128,665	128,665
	<b>TOTAL EXPENDITURES</b>	853,070	848,020	454,851	848,020	858,205	850,020
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	289	(32,800)	23,343	(29,300)	(25,631)	(31,300)
	<b>ENDING FUND BALANCE</b>	130,154	123,941	183,250	130,607	134,276	99,307

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

**FUND NO. 04**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	(1,397)	(13,661)	(23,586)	(23,586)	(23,586)	(36,150)
	<b><u>REVENUES:</u></b>						
301	<b>REAL ESTATE TAXES</b>	.29 Mills					
	100-Current Levy	137,805	137,500	135,825	137,500	137,701	137,500
	200-Delinquent	3,464	3,500	1,245	3,500	1,547	3,500
	600-Interim-Current	617	500	161	500	335	500
	601-Interim-Delinquent	81	50	55	100	67	100
	<b>DEPARTMENT TOTALS</b>	141,967	141,550	137,285	141,600	139,650	141,600
341	<b>INTEREST EARNINGS</b>						
	000-Interest Earnings	57	50	25	50	26	50
	<b>TOTAL REVENUES</b>	142,024	141,600	137,310	141,650	139,676	141,650
	<b>TOTAL FUNDS AVAILABLE</b>	140,627	127,939	113,724	118,064	116,090	105,500

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

**FUND NO. 04**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
449	<b>HYDRANT SERVICES</b>						
	100-Personal Services	0	250	0	0	0	0
	366-PA American Water Fees	151,836	141,000	84,168	142,200	144,638	143,000
	367-Morrisville Water Fees	7,375	7,600	7,375	7,000	7,375	7,000
	<b>DEPARTMENT TOTAL</b>	159,211	148,850	91,543	149,200	152,013	150,000
492	<b>TRANSFERS</b>						
	001-General Fund	5,002	5,014	3,344	5,014	5,014	3,344
	<b>TOTAL EXPENDITURES</b>	164,213	153,864	94,887	154,214	157,027	153,344
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(22,189)	(12,264)	42,423	(12,564)	(17,351)	(11,694)
	<b>ENDING FUND BALANCE</b>	(23,586)	(25,925)	18,837	(36,150)	(40,937)	(47,844)

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

**FUND NO. 05**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>I/I FUND BALANCE</b>	172,702	172,739	220,709	220,709	220,709	183,656
301	<b>REAL ESTATE TAXES</b>		1.28 Mills				
	100 - Current Levy	646,339	660,000	636,839	650,000	645,346	650,000
	200 - Delinquent	7,794	6,500	5,370	7,500	6,721	8,000
	600 - Interim - Current	2,682	2,100	719	2,100	1,499	2,200
	601 - Interim - Delinquent	351	220	244	250	301	260
	<b>DEPARTMENT TOTALS</b>	657,166	668,820	643,171	659,850	653,867	660,460
341	<b>INTEREST EARNINGS</b>	823	500	554	540	1,011	550
342	<b>RENTS &amp; ROYALTIES</b>						
	216 - Rent - 5 Mile Woods	17,475	17,400	11,650	17,500	17,500	17,500
	450 - Equipment Rental	38,092	37,100	13,674	37,364	32,140	37,500
	<b>DEPARTMENT TOTALS</b>	55,567	54,500	25,324	54,864	49,640	55,000
357	<b>LOCAL GOV'T. GRANTS</b>						
	100 - Bucks Society Performing Arts	0	0	0	0	0	0
367	<b>PARKS &amp; RECREATION</b>						
	100 - Program Fees	121,274	120,016	65,351	121,964	120,713	122,120
	101 - Program Fees-5 Mile Woods	0	0	0	150	0	165
	200 - Sales	9,881	10,400	9,775	10,600	9,921	10,900
	<b>DEPARTMENT TOTALS</b>	131,155	130,416	75,126	132,714	130,634	133,185
380	<b>MISC. REVENUES</b>						
	000 - Misc. Revenues	34,533	2,000	2,998	3,390	3,325	2,110
	001 - Celebration Day Revenue	0	0	0	0	0	0
	005 - Light Cost Recovery	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	34,533	2,000	2,998	3,390	3,325	2,110
392	<b>INTERFUND TRANSFERS</b>						
	006 - Transfer From Park & Rec FIL	10,000	10,000	10,000	10,000	10,000	10,000
395	<b>REBATE FROM PRIOR YEAR</b>						
	001 - Casulty Insurance	1,283	1,000	1,050	1,400	2,181	1,400
	002 - Workmens Compensation	3,595	2,500	1,935	2,700	2,547	2,700
	021 - Casualty Insurance Rebate	99	50	82	82	169	80
	022 - Workmens Comp Rebate	491	360	198	360	531	360
	<b>DEPARTMENT TOTALS</b>	5,468	3,910	3,264	4,542	5,428	4,540
	<b>TOTAL REVENUES</b>	894,712	870,146	760,437	865,900	853,903	865,845
	<b>TOTAL FUNDS AVAILABLE</b>	1,067,414	1,042,885	981,146	1,086,609	1,074,612	1,049,501

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

**FUND NO. 05**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
451	<b>PARKS &amp; RECREATION</b>						
	100 - Personal Services	194,967	196,000	94,718	220,000	227,517	223,000
	150 - Benefits	48,952	134,050	29,252	77,800	62,495	87,800
	153 - Deferred Comp Match	3,400	3,680	2,319	3,528	3,400	3,580
	161 - Fica Employer's Share	15,817	16,000	10,106	15,360	18,570	15,500
	191 - Uniform Allowance	703	900	645	926	802	900
	200 - Parts & Supplies	14,940	15,900	8,707	15,210	10,796	15,975
	210 - Office/Administration	1,949	4,100	1,563	3,985	1,860	4,100
	232 - Diesel & Gasoline Fuel	19,396	19,000	15,033	19,000	19,842	17,000
	247 - Programs & Events	4,991	3,950	658	3,430	4,937	3,950
	248 - Discount Tickets	9,847	10,400	2,807	10,607	9,560	10,700
	260 - Minor Equipment	1,096	4,000	1,000	3,500	1,000	4,000
	300 - Contracted Services	11,685	20,100	13,336	20,698	17,448	22,500
	313 - Engineering Fees	1,125	5,000	1,129	2,500	5,211	4,000
	314 - Legal Fees	0	1,000	145	1,000	1,639	1,000
	317 - Education/Training	0	300	0	0	0	200
	352 - Casualty Insurance	3,319	3,600	2,500	3,400	3,333	3,600
	354 - Worker's Comp. Insurance	14,958	15,000	12,838	17,117	17,117	17,500
	360 - Utilities	14,381	14,000	6,584	12,500	13,642	13,000
	374 - Repairs & Maintenance	28,870	23,375	3,565	21,350	13,681	22,275
	540 - Contributions & Grants	10,500	10,500	6,000	10,500	10,500	10,500
	600 - Capital Construction	8,900	0	23,128	30,128	23,128	10,000
	<b>DEPARTMENT TOTALS</b>	409,796	500,855	236,035	492,539	466,477	491,080
452	<b>MEMORIAL PARK</b>						
	200 - Parts & Supplies	2,892	5,600	2,014	4,800	6,689	5,600
	300 - Contracted Services	0	2,575	0	1,500	593	9,175
	360 - Utilities	0	500	107	1,500	107	500
	374 - Repairs & Maintenance	106	200	0	100	0	200
	<b>DEPARTMENT TOTAL</b>	2,998	8,875	2,121	7,900	7,389	15,475
454	<b>MACCLESFIELD PARK</b>						
	200 - Parts & Supplies	11,573	11,600	6,408	11,383	9,063	11,600
	260 - Minor Equipment	1,815	5,000	425	3,425	425	5,000
	300 - Contracted Services	19,270	21,950	16,597	23,202	31,179	20,200
	360 - Utilities	40,477	38,850	17,317	35,150	38,724	35,850
	374 - Repairs & Maintenance	6,010	3,700	1,197	2,627	2,905	3,700
	<b>DEPARTMENT TOTALS</b>	79,145	81,100	41,944	75,787	82,296	76,350
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	491,939	590,830	280,100	576,226	556,162	582,905



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

**FUND NO. 05**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
455	<b>OXFORD-ROELOFS</b>						
	200 - Parts & Supplies	2,667	5,800	2,711	3,599	3,097	5,800
	260 - Minor Equipment	0	500	0	300	0	500
	300 - Contracted Services	1,100	2,520	1,089	2,138	1,418	2,440
	360 - Utilities	3,022	3,050	1,456	2,850	2,726	3,050
	374 - Repairs & Maintenance	690	475	0	175	0	475
	<b>DEPARTMENT TOTALS</b>	7,479	12,345	5,256	9,062	7,241	12,265
469	<b>5 MILE WOODS</b>						
	100 - Personal Services	10,013	8,000	7,235	11,222	9,670	11,000
	161 - FICA Employer's Share	722	650	598	946	772	940
	200 - Parts & Supplies	452	1,200	195	600	195	800
	210 - Office/Administration	0	200	0	200	0	200
	247 - Programs & Events	0	500	0	400	0	500
	260 - Minor Equipment	0	1,000	0	600	0	800
	300 - Contracted Services	2,872	3,200	3,717	3,200	4,667	3,200
	317 - Education/Training	0	200	0	0	0	100
	321 - Telephone	523	600	369	600	556	600
	352 - Casualty Insurance	254	260	191	382	255	382
	354 - Workers' Comp Insurance	2,413	2,415	2,071	2,761	2,761	2,760
	360 - Utilities	5,484	4,000	2,796	5,154	5,090	5,250
	374 - Repairs & Maintenance	1,413	1,000	164	600	753	1,000
	<b>DEPARTMENT TOTALS</b>	24,146	23,225	17,335	26,665	24,720	27,532
492	<b>INTERFUND OPERATING TRANSFER</b>						
	001 - General Fund	30,916	31,000	20,608	31,000	30,916	31,000
	020 - Debt Service	173,757	172,000	115,838	172,000	173,757	172,000
	030 - Capital Reserve	70,000	30,000	30,000	30,000	30,000	0
	065 - NonUniform Pension	48,000	0	0	58,000	55,893	58,000
	<b>DEPARTMENT TOTALS</b>	322,673	233,000	166,446	291,000	290,566	261,000
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	354,298	268,570	189,037	326,727	322,527	300,797
	<b>TOTAL EXPENDITURES</b>	846,237	859,400	469,137	902,953	878,688	883,702
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	48,475	10,746	291,301	(37,053)	(24,785)	(17,857)
	<b>ENDING FUND BALANCE</b>	221,177	183,485	512,010	183,656	195,924	165,799

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

**FUND NO. 06**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/30/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	66,299	75,542	85,026	85,026	85,026	139,047
	<b><u>REVENUES:</u></b>						
341	<b>INTEREST EARNINGS</b> 000-Interest Earnings	179	130	86	125	200	130
387	<b>CONTRIBUTIONS</b> 060 - Developers	28,548	15,000	125,572	125,572	128,717	41,000
	<b>TOTAL REVENUES</b>	28,727	15,130	125,658	125,697	128,917	41,130
	<b>TOTAL FUNDS AVAILABLE</b>	95,026	90,672	210,684	210,723	213,943	180,177

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

**FUND NO. 06**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/30/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
452	<b>PARK &amp; REC FEE IN LIEU</b> 310 - Professional Services	0	0	15,648	20,000	31,268	8,000
	<b>DEPARTMENT TOTAL</b>	0	0	15,648	20,000	31,268	8,000
480	<b>MISCELLANEOUS EXPENSE</b> 700 - Capital Purchase	0	40,000	41,676	41,676	41,676	75,000
	<b>DEPARTMENT TOTALS</b>	0	40,000	41,676	41,676	41,676	75,000
492	<b>INTERFUND OPERATING TRANSFERS OUT</b> 005 - Parks and Recreation	10,000	10,000	10,000	10,000	10,000	10,000
	<b>DEPARTMENT TOTALS</b>	10,000	10,000	10,000	10,000	10,000	10,000
	<b>TOTAL EXPENDITURES</b>	10,000	50,000	67,324	71,676	82,944	93,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	18,727	(34,870)	58,334	54,021	45,973	(51,870)
	<b>ENDING FUND BALANCE</b>	85,026	40,672	143,360	139,047	130,999	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	2014 Y/E 02/20/15	2015 BUDGET
279	<b>1/1 FUND BALANCE</b>	88,776	88,906	88,996	88,996	88,996	89,146
	<b>REVENUES:</b>						
341	<b>INTEREST EARNINGS</b>						
	<b>000-Interest Earnings</b>	220	100	125	150	223	150
	<b>TOTAL REVENUES</b>	220	100	125	150	223	150
	<b>TOTAL FUNDS AVAILABLE</b>	88,996	89,006	89,121	89,146	89,219	89,296

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

**FUND NO. 07**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	220	100	125	150	223	150
	<b>ENDING FUND BALANCE</b>	88,996	89,006	89,121	89,146	89,219	89,296

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

**FUND NO. 08**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
289	<b>1/1 CASH BALANCE***</b>	1,059,927	1,214,577	1,236,182	1,236,182	1,236,182	1,165,941
	Principal Payment -Spring & Hillside	0					
	<b>ADJUSTED CASH BALANCE</b>	1,059,927	1,214,577	1,236,182	1,236,182	1,236,182	1,165,941
	<b>REVENUES:</b>						
	<b>INTEREST EARNINGS</b>						
341	000-Interest Earnings	3,609	2,000	2,348	3,300	4,267	3,000
364	<b>SEWERAGE CHARGES</b>						
	110-Connection Fees From	58,920	80,000	74,632	80,000	98,200	80,000
	120-Residential Use Charges	4,415,579	4,450,000	2,134,371	4,400,000	4,409,993	4,450,000
	121-Commercial Use Charges	834,340	800,000	387,531	780,000	818,613	800,000
	122-Penalties	121,478	100,000	78,434	112,000	120,510	113,000
	123-Certification Fees	8,929	10,000	9,050	7,700	12,300	8,500
	124-Heacock Reimbursement	0	0	4,000	4,000	4,000	0
	<b>DEPARTMENT TOTALS</b>	5,439,246	5,440,000	2,688,017	5,383,700	5,463,616	5,451,500
380	<b>MISCELLANEOUS REVENUES</b>						
	000-Miscellaneous Revenues	5,000	0	0	0	0	0
392	<b>INTERFUND TRANSFER IN</b>						
	018-From Capital Projects - Sewer	330,742	0	0	0	0	0
395	<b>REBATE FROM PRIOR YEAR</b>						
	001-Casualty Insurance	16,459	11,000	13,472	13,472	27,977	11,000
	002-Workmens Compensation	3,405	2,500	1,777	3,500	3,778	2,500
	<b>DEPARTMENT TOTALS</b>	19,864	13,500	15,249	16,972	31,755	13,500
	<b>TOTAL REVENUES</b>	5,798,461	5,455,500	2,705,615	5,403,972	5,499,638	5,468,000
	<b>TOTAL FUNDS AVAILABLE</b>	6,858,388	6,670,077	3,941,797	6,640,154	6,735,820	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	2014 Y/E 02/20/15	2015 BUDGET
429	<b>OPERATING EXPENSES</b>						
	100-Personal Services	269,024	280,000	145,960	280,000	255,229	288,400
	150-Benefits	12,382	8,600	5,537	8,600	11,050	8,600
	153-Deferred Comp. Match	3,400	4,285	2,600	3,400	3,400	4,000
	156-Hospitalization	79,171	85,250	58,477	88,600	86,140	90,000
	160-FICA	20,715	25,052	14,256	22,250	22,165	24,000
	210-Office/Administration	16,198	18,800	8,255	17,500	16,951	18,800
	227-Fuels and Chemicals	5,296	7,000	3,160	6,500	5,385	7,000
	232-Diesel & Gasoline Fuel	12,246	12,800	11,876	16,600	16,305	16,000
	251-Vehicle Parts & Supplies	4,338	5,000	3,744	5,000	3,935	5,000
	260-Minor Equipment	3,001	3,400	1,736	3,100	3,349	4,000
	300-Contracted Services	27,694	26,900	18,905	26,900	39,407	29,500
	307-Water Consumption Data	7,222	7,000	4,782	6,000	7,859	7,000
	311-Audit Fees	19,915	15,000	17,000	10,500	20,000	15,000
	313-Engineering Fees	74,625	50,000	32,781	50,000	50,516	70,000
	314-Legal Fees	19,275	22,000	11,193	22,000	19,768	23,000
	318-Transmission Fees	3,258,651	3,500,000	2,211,672	3,474,600	3,477,009	3,650,000
	321-Telephone	8,425	8,200	5,946	9,000	9,194	8,500
	352-Casualty Insurance	31,919	45,000	32,051	45,000	42,734	47,500
	354-Worker's Compensation Insurance	14,475	15,000	12,424	15,000	16,565	15,500
	361-Electricity	83,500	94,000	60,952	96,450	95,163	96,000
	364-Water & Sewer	2,834	2,500	1,897	2,500	3,262	2,600
	375-R&M-Meters/General	9,854	10,000	5,733	8,500	8,045	10,000
	376-R&M-Manholes/Mains	22,616	50,000	20,716	45,000	43,877	50,000
	377-R&M-Pump Stations	36,621	32,000	32,666	42,000	41,955	40,000
	378-R&M-Joint Use Y.B.	763	58,000	38,436	45,000	38,695	58,000
	379-R&M-Computers	2,160	2,500	1,440	2,200	2,160	2,500
	480-Miscellaneous	1,936	1,500	0	1,000	444	1,500
	490-Sewer Auth. Admin & Capital Fun	1,148	3,000	663	1,500	1,463	3,000
	600-Capital Construction	0	0	0	0	0	0
	700-Capital Purchases	0	0	0	0	0	0
	800-Depreciation Expense	1,003,321	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	5,052,725	4,392,787	2,764,857	4,354,700	4,342,024	4,595,400
471	<b>DEBT PRINCIPAL</b>						
	003-Principal - GOB 2006/2011	0	100,000	0	100,000	100,000	300,000
	<b>DEPARTMENT TOTALS</b>	0	100,000	0	100,000	100,000	300,000
472	<b>DEBT INTEREST</b>						
	002-Amorization Expense	4,779	0	0	0	4,216	0
	003-GOB 2006/2011	216,513	214,513	107,256	214,513	214,513	212,512
	<b>DEPARTMENT TOTALS</b>	221,292	214,513	107,256	214,513	218,729	212,512
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	5,274,017	4,707,300	2,872,113	4,669,213	4,660,753	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	2014 Y/E 02/20/15	2015 BUDGET
492	<b>TRANSFERS</b>						
	001-General Fund	250,000	250,000	166,664	250,000	250,000	250,000
	065-NonUniform Pension	51,500	0	0	55,000	53,078	55,000
	<b>DEPARTMENT TOTALS</b>	301,500	250,000	166,664	305,000	303,078	305,000
499	<b>CAPITAL RESERVE</b>	500,000	500,000	500,000	500,000	500,000	500,000
	<b>TOTAL EXPENSES</b>	6,075,517	5,457,300	3,538,777	5,474,213	5,463,831	5,912,912
	<b>NET INCOME (LOSS)</b>	(277,056)	(1,800)	(833,163)	(70,241)	35,807	(444,912)
	<b>12/31 CASH BALANCE***</b>	782,871	1,212,777	403,019	1,165,941	1,271,989	721,029



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

**FUND NO. 09**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
289	<b>I/I CASH BALANCE**</b>	360,146	303,584	257,265	257,265	257,265	246,520
	<b>REVENUES:</b>						
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	1,123	600	687	850	1,059	800
367	<b>COMMUNITY POOL</b> 100 - Membership Fees 200 - Miscellaneous Sales	577,390 75,830	646,290 77,900	667,865 89,611	667,865 90,000	667,865 89,611	681,675 90,355
	<b>DEPARTMENT TOTALS</b>	653,220	724,190	757,476	757,865	757,476	772,030
395	<b>REBATE FROM PRIOR YEAR</b> 001 - Casulty Insurance 002 - Workmens Compensation	4,317 6,808	1,735 3,700	3,534 3,554	3,534 3,554	7,339 7,557	3,500 3,500
		11,125	5,435	7,088	7,088	14,896	7,000
	<b>TOTAL REVENUES</b>	665,468	730,225	765,252	765,803	773,430	779,830
	<b>TOTAL FUNDS AVAILABLE</b>	1,025,614	1,033,809	1,022,517	1,023,068	1,030,695	1,026,350

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

**FUND NO. 09**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
452	<b>COMMUNITY POOL</b>						
	100 - Personal Services	338,231	293,000	303,655	327,000	324,472	327,000
	150 - Benefits	2,301	2,400	1,688	2,600	1,918	2,600
	153 - Deferred Comp match	0	500	0	250	0	250
	156 - Hospitalization/Pension	48,437	69,000	35,612	54,256	43,393	56,000
	161 - FICA Employer's Share	26,091	22,200	24,034	26,000	26,785	23,000
	210 - Office/Administration	12,462	16,650	9,999	12,000	13,497	16,650
	222 - Chemicals	19,278	24,000	21,447	23,665	29,059	24,000
	249 - Other Exp. @ Pool	15,386	19,900	26,277	29,000	25,714	29,950
	260 - Minor Equipment	10,157	34,000	28,874	30,000	16,995	34,000
	300 - Contracted Services	2,655	4,700	2,645	3,360	2,645	5,050
	310 - Administrative Fees	0	3,000	550	2,000	550	2,000
	318 - Professional Services	104	1,000	0	0	0	1,000
	352 - Casualty Insurance	21,803	11,500	8,407	16,000	11,209	18,000
	354 - Workers' Comp. Insurance	28,950	29,000	24,848	33,130	33,130	34,000
	360 - Utilities	57,757	69,000	54,157	69,950	76,976	71,000
	373 - Maint/Repairs/Facility	60,701	65,700	53,969	64,790	57,828	66,000
	376 - Maintenance/Grounds	3,924	6,500	1,881	3,500	1,910	6,200
	600 - Capital Construction	0	2,000	4,810	4,810	4,810	3,500
	700 - Capital Purchases	0	15,000	30,725	30,725	30,725	16,000
	800 - Depreciation Expense	66,344	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	714,581	689,050	633,578	733,036	701,615	736,200
492	<b>INTERFUND OPERATING TRANSFERS</b>						
	001 - General Fund	28,510	28,510	19,008	28,512	28,510	28,510
	065 - NonUniform Pension	19,358	0	0	15,000	14,476	15,000
	<b>TRANSFERS TOTAL</b>	47,868	28,510	19,008	43,512	42,986	43,510
	<b>TOTAL EXPENSES</b>	762,449	717,560	652,586	776,548	744,601	779,710
	<b>NET INCOME (LOSS)</b>	(96,981)	12,665	112,666	(10,745)	28,829	120
	<b>12/31 CASH BALANCE</b>	263,165	316,249	369,931	246,520	286,094	246,640

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

**FUND NO. 11**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	433,887	443,987	448,738	448,738	448,738	448,738
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	1,090	1,100	633	0	1,130	0
387	<b>CONTRIBUTIONS</b> 519 - Dev. Contr. Service Area 2	13,761	0	3,504	0	4,740	0
	<b>TOTAL REVENUES</b>	14,851	1,100	4,137	0	5,870	0
	<b>TOTAL FUNDS AVAILABLE</b>	448,738	445,087	452,875	448,738	454,608	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	2014 Y/E 02/20/15	2015 BUDGET
492	<b>INTERFUND TRANSFERS</b>						
	021 - Transfer to Regency Bridge	0	0	0	0	1,650	0
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	1,650	0
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	1,650	0
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	14,851	1,100	4,137	0	4,220	0
	<b>ENDING FUND BALANCE</b>	448,738	445,087	452,875	448,738	452,958	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	2014 Y/E 02/20/15	2015 BUDGET
100	<b>1/1 CASH BALANCE</b>	746,275	649,865	635,343	635,343	635,343	446,071
	<b><u>REVENUES:</u></b>						
341	<b>INTEREST EARNINGS</b>						
	000-Interest Earnings	0	0	0	0	0	0
367	<b>GOLF PARTICIPATION FEES</b>						
	100-Greens Fees	1,346,775	1,441,000	321,186	1,310,838	1,246,312	1,421,450
	110-Practice Range Revenue	158,731	168,000	50,325	169,759	163,234	171,600
	120-Cart Revenue	453,293	455,000	117,622	459,385	478,918	459,975
	130-Clothing	30,544	33,279	5,676	38,756	41,253	33,279
	131-Accessories	21,404	12,800	312	5,412	312	12,800
	132-Balls/Gloves	52,131	44,600	820	15,820	820	44,600
	133-Clubs	42,309	40,000	117	13,067	117	40,000
	134-Bags/Other Merchandise	26,292	29,850	31,364	72,863	107,659	29,850
	135-Lessons - Junior Camp	54,823	8,200	11,178	39,592	51,235	7,050
	136-Club Rental	3,645	4,050	1,623	4,295	2,595	4,050
	138-Handicap Fee	9,433	8,450	6,421	7,848	7,673	8,450
	139-Other Revenue	14,577	12,300	996	14,508	16,356	12,300
	140-Food	301,681	308,150	84,497	272,120	300,126	423,000
	141-Beverage	70,534	61,000	9,731	57,196	50,571	101,200
	142-Beer	128,542	151,850	38,374	145,921	139,299	149,000
	143-Liquor	66,321	52,790	19,040	55,445	64,142	62,900
	144-Wine	14,811	12,000	5,104	13,965	14,546	13,100
	147-Other Revenue	45,611	121	8,439	23,929	44,655	0
	192-Interest Income	1,836	1,000	427	1,717	1,258	0
	195-Other G & A Revenue	125	0	58	58	1,078	0
	<b>DEPARTMENT TOTALS</b>	2,843,418	2,844,440	713,308	2,722,494	2,732,160	2,994,604
380	<b>MISCELLANEOUS REVENUES</b>						
	000-Miscellaneous Revenue	0	0	0	0	0	0
391	<b>REVENUES</b>						
	100-Sale of Fixed Assets	4,275	0	5,000	5,000	5,000	0
392	<b>INTERFUND TRANSFER</b>						
	016-Transfer from Golf Capital	0	0	0	0	54,278	0
	<b>TOTAL REVENUES</b>	2,847,693	2,844,440	718,308	2,727,494	2,791,438	2,994,604
	<b>TOTAL FUNDS AVAILABLE</b>	3,593,968	3,494,305	1,353,651	3,362,837	3,426,781	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	2014 Y/E 02/20/15	2015 BUDGET
453	<b>GOLF COURSE</b>						
	800-Depreciation Expense	318,634	0	0	0	0	0
462	<b>COURSE &amp; GROUNDS</b>						
	100-Course & Grounds Salaried	114,425	118,886	53,563	123,287	128,081	125,000
	101-Course & Grounds Hourly	160,836	176,295	46,599	165,119	167,763	169,000
	150-Benefits	2,433	10,920	3,839	7,947	6,030	10,920
	161-FICA	21,725	22,581	14,367	34,840	38,389	34,000
	162-Unemployment Compensation Tax	16,789	5,689	0	0	0	5,882
	191-Laundry - Uniforms	2,107	3,725	4,545	2,393	2,537	3,725
	200-Supplies	11,273	9,000	10,324	13,901	18,331	9,000
	222-Chemicals	68,804	63,500	30,757	56,751	57,219	71,500
	223-Fertilizer	26,393	31,500	2,057	9,557	15,220	27,000
	224-Seeds/Trees Expenses	11,804	4,000	0	2,125	125	4,000
	232-Gas/Oil	19,956	23,000	11,048	23,066	22,867	23,000
	260-Small Tools	2,160	1,200	542	1,042	1,085	1,200
	300-Outside Services	31	5,500	426	2,926	772	5,500
	317-Education & Training	1,001	1,100	719	2,099	2,214	1,100
	321-Telephone and fax	0	0	0	0	0	0
	322-Aquatic Weed Management	2,525	2,500	2,000	2,000	2,450	2,500
	323-Irrigation	5,264	8,750	4,939	7,279	8,072	8,750
	324-Port-O-Lets	1,570	0	0	0	0	0
	326-Sand/Top Dressing	9,609	5,100	1,800	4,800	3,383	5,100
	329-Course & Grounds Travel	82	1,700	777	777	777	1,700
	335-Tournament Expenses	3,886	0	480	0	1,039	0
	354-Worker's Compensation	7,365	8,700	1,596	6,197	7,236	8,700
	362-Utilities - Pump House	13,785	20,150	3,421	15,230	12,521	20,150
	363-Water	5,337	4,000	3,054	4,774	10,844	6,000
	364-Utilities - Maintenance Building	2,386	6,500	1,675	3,675	3,044	6,500
	370-Equipment Lease	59,613	70,800	35,406	64,906	70,811	70,800
	371-Equipment Rental	863	2,050	0	6,951	0	2,050
	373-Building Management	963	1,500	931	1,431	931	1,500
	374-Repairs & Maintenance	23,597	24,000	10,602	22,321	19,248	24,000
	376-Landscape Expenses	3,451	3,000	0	1,784	1,984	3,000
	420-Subscriptions	2,484	321	1,645	0	1,611	321
	480-Course & Grounds Miscellaneous	0	1,000	0	730	398	3,000
	<b>DEPARTMENT TOTALS</b>	602,517	636,967	247,112	587,908	604,981	654,898
463	<b>PRACTICE RANGE</b>						
	200-Supplies	28,669	15,000	2,484	9,561	8,350	5,000
	201-Range Balls	0	0	12,375	12,375	16,706	12,000
	<b>DEPARTMENT TOTALS</b>	28,669	15,000	14,859	21,936	25,056	17,000
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	949,820	651,967	261,971	609,844	630,037	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	2014 Y/E 02/20/15	2015 BUDGET
464	<b>CARTS</b>						
	101-Carts - Hourly	77,068	71,201	31,471	97,408	115,329	72,491
	150-Benefits	0	0	1,497	348	2,358	0
	161-FICA	5,938	5,447	5,535	15,007	18,391	5,546
	162-Unemployment Compensation Tax	6,566	3,105	0	0	0	5,074
	200-Supplies	1,381	700	995	1,875	3,017	700
	374-Repairs & Maintenance	0	1,100	0	500	111	1,500
	380-Cart Lease	80,328	80,328	40,164	80,328	80,328	80,328
	<b>DEPARTMENT TOTALS</b>	171,281	161,881	79,662	195,466	219,534	165,639
465	<b>PRO SHOP</b>						
	100-Pro Shop - Salaried	104,149	80,458	25,018	83,275	88,210	107,390
	101-Pro Shop - Hourly	45,298	25,457	15,185	41,469	38,146	26,344
	150-Benefits	3,295	3,900	955	4,119	3,315	2,400
	161-FICA	11,696	12,278	4,420	12,821	10,521	10,386
	162-Unemployment Compensation Tax	2,053	2,636	0	0	0	2,029
	180-Cost of Goods Sold - Merchandise	127,566	114,092	26,743	102,830	113,656	106,000
	191-Laundry - Uniforms	0	4,100	0	3,641	0	4,100
	199-Comission	0	0	0	1,000	0	1,000
	200-Supplies	2,768	700	1,484	580	2,557	700
	203-Score Cards	3,149	3,000	0	0	1,286	4,000
	206-Miscellaneous Supplies	0	0	0	2,219	0	0
	211-Handicap Expenses	3,660	7,500	10,621	11,121	10,621	7,500
	317-Education & Training	2,468	1,500	0	100	1,195	1,600
	335-Tournament Expense	0	0	0	480	0	0
	354-Worker's Compensation	5,233	6,300	1,134	4,453	5,142	6,300
	374-Repairs & Maintenance	0	0	0	0	665	0
	400-Over/Short	(734)	0	(99)	0	(127)	0
	419-Golf Club Rental Expense	0	4,000	4,046	4,046	4,046	0
	420-Dues and Subscriptions	0	2,375	0	1,938	0	2,375
	481-Other Pro Shop Expenses	1,183	1,600	3,590	3,890	5,853	3,000
	<b>DEPARTMENT TOTALS</b>	311,784	269,896	93,098	277,982	285,086	285,124
466	<b>FOOD &amp; BEVERAGE</b>						
	100-Food & Beverage - Salaried	83,422	76,070	28,930	76,359	85,900	101,199
	101-Food & Beverage - Hourly	140,391	104,843	52,897	137,721	166,047	108,277
	150-Benefits	(132)	2,900	0	2,337	4,243	5,760
	161-FICA	17,699	22,000	12,974	31,329	34,319	16,025
	162-Unemployment Compensation Tax	15,135	4,809	0	0	0	14,663
	180-Cost of Goods Sold - Food	118,184	104,771	34,075	101,000	121,010	126,900
	181-Cost of Goods Sold - Beverage	22,277	17,108	5,693	19,405	19,880	25,300
	182-Cost of Goods Sold - Beer	42,687	48,592	13,046	47,061	43,520	37,088
	183-Cost of Goods Sold - Liquor	16,260	14,977	5,726	15,740	17,900	17,832
	184-Cost of Goods Sold - Wine	5,656	3,360	2,041	4,690	6,034	3,668
	191-Laundry - Uniforms	2,425	1,500	1,456	2,022	1,769	2,000
	192-Laundry - Linens	4,418	6,400	2,020	4,177	4,444	4,200
	200-Bar Supplies	659	800	493	712	612	800
	201-China/Glass/Silver	880	3,000	1,009	1,509	1,009	2,100
	202-Cleaning Supplies	3,073	2,300	2,043	3,043	3,688	2,000
	203-Dining Room Supplies	121	0	0	0	0	0
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	956,220	845,207	335,163	920,553	1,014,993	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	2014 Y/E 02/20/15	2015 BUDGET
cont.	204-Kitchen Supplies	10,390	10,000	4,928	8,061	6,697	6,200
	205-Paper Supplies	6,546	5,650	1,804	4,783	4,720	5,650
	206-Miscellaneous Supplies	0	3,000	1,489	2,489	1,784	2,000
	209-Flowers/Decorations	0	0	0	0	46	300
	215-Licenses & Permits	1,031	2,400	1,766	3,416	2,496	2,400
	225-Meals & Entertainment	1,713	2,500	713	1,713	1,804	3,000
	300-Outside Services	404	500	1,077	1,337	1,973	500
	317-Education & Training	0	700	0	0	25	950
	341-Printing/Reproduction	2,455	0	2,167	0	2,618	0
	354-Worker's Compensation	3,877	3,900	840	2,979	3,809	5,865
	371-Equipment Rental	3,523	3,700	928	2,283	1,981	4,020
	374-Repairs & Maintenance	5,204	3,500	4,383	5,482	6,730	3,300
	381-Other Food & Beverage Expenses	1,757	2,700	80	1,280	135	2,700
	400-Over/Short	515	0	49	0	23	0
	<b>DEPARTMENT TOTALS</b>	<b>510,449</b>	<b>451,980</b>	<b>182,626</b>	<b>480,928</b>	<b>545,213</b>	<b>504,697</b>
467	<b>Marketing</b>						
	340-Advertising	25,646	35,000	12,420	27,169	30,979	17,450
	346-Cyber Golf	0	10,600	0	5,500	0	0
	347-Collateral	3,560	7,500	1,635	10,825	13,178	7,500
	350-Website	0	2,400	0	0	0	10,100
	<b>DEPARTMENT TOTALS</b>	<b>29,206</b>	<b>55,500</b>	<b>14,055</b>	<b>43,494</b>	<b>44,157</b>	<b>35,050</b>
468	<b>General &amp; Administrative</b>						
	100-General & Administrative - Salarie	149,160	139,759	50,205	128,500	132,807	137,471
	101-General & Administrative - Hourly	2,567	0	0	0	0	0
	150-Benefits	2,780	5,460	3,363	5,506	5,891	8,000
	161-FICA	10,893	12,009	4,227	11,684	10,108	10,516
	162-Unemployment Compensation Tax	1,322	1,631	0	0	0	9,623
	191-Laundry - Uniforms	591	0	1,843	0	1,943	0
	192-Staff Uniforms	721	1,000	298	798	298	1,000
	202-Cleaning Supplies	3,156	3,000	248	1,523	423	3,000
	207-Bathroom Supplies	3,166	3,500	1,223	3,446	3,428	3,500
	210-Office Supplies	7,420	6,500	3,439	6,998	6,325	6,500
	215-Taxes, Licenses & Permits	1,601	2,000	(145)	578	(512)	2,000
	225-Meals & Entertainment	1,608	700	0	290	0	700
	300-Outside Services	8,607	8,600	5,268	10,069	9,474	8,600
	312-Management Fees	90,000	90,000	45,000	90,000	90,000	90,000
	317-Education & Training	2,175	500	1,366	1,366	2,325	500
	321-Telephone	9,381	7,850	5,533	9,848	10,606	7,850
	325-Postage/Messenger	1,713	840	810	1,309	1,256	840
	329-Travel	5,113	2,300	1,961	2,839	4,220	2,300
	338-Credit Card Charges	43,784	43,450	6,365	39,473	43,706	43,450
	<b>TOTAL EXPENDITURES (THIS PAGE)</b>	<b>412,379</b>	<b>423,149</b>	<b>165,284</b>	<b>391,544</b>	<b>401,295</b>	<b>407,785</b>



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

FUND NO. 15

DEPT.	ACCOUNT	2013 ACTUAL	2014 BUDGET	10/6/2014 ACTUAL	2014 PROJECTED	2014 Y/E 02/20/15	2015 BUDGET
cont.	339-Bank Charges	885	0	213	422	686	0
	340-Advertising & Promotion	0	0	0	0	0	0
	341-Printing/Reproduction	0	2,500	0	2,445	0	2,500
	342-Employee Procurement	309	800	0	0	0	800
	343-Data Processing Expenses	4,081	4,400	1,250	3,350	3,000	4,400
	354-Worker's Compensation	2,907	3,900	630	2,640	2,856	2,749
	360-Utilities - Clubhouse	47,917	55,000	26,433	52,882	49,049	55,000
	361-Water	7,463	5,800	3,234	7,832	9,253	5,800
	362-Cable TV	2,526	2,880	1,468	2,915	3,061	2,880
	372-Security	1,641	1,575	870	1,195	1,640	1,300
	374-Repairs & Maintenance	1,081	0	339	0	0	0
	375-Clubhouse Maintenance	37,617	30,000	7,404	21,134	12,844	0
	376-Equipment Maintenance	4,674	0	0	0	0	4,400
	401-Bad Debt Expense	0	0	0	0	0	0
	420-Dues & Subscriptions	3,304	3,750	703	2,503	703	3,750
	480-Miscellaneous	5,584	1,200	2,761	3,654	5,342	1,200
	481-Other General & Admin Expenses	0	0	0	0	0	0
	540-Contributions	0	0	0	0	0	0
	700-Capital Purchases	30,498	0	25,107	37,200	14,473	0
	<b>DEPARTMENT TOTALS</b>	496,245	440,904	201,416	452,399	425,206	420,629
471	<b>Debt Principal</b>						
	000-Debt Principal 2010	0	540,000	540,000	540,000	540,000	555,000
	005-Debt Principal	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	540,000	540,000	540,000	540,000	555,000
472	<b>Debt Interest</b>						
	002-Debt Interest - D.V.R.F.A.	88,385	80,803	60,605	80,803	80,807	80,807
	003-Debt Interest - GOB 2010	166,350	153,975	80,046	154,000	154,394	139,850
	004-Amortization Expense	(3,653)	51,156	0	51,850	(6,680)	51,850
	005-Principal GOB 2013A	0	0	0	5,000	46,156	5,000
	<b>DEPARTMENT TOTALS</b>	251,082	285,934	140,651	291,653	274,677	277,507
492	<b>Transfers</b>						
	001-Transfer to General Fund	25,000	25,000	12,500	25,000	25,000	25,000
	<b>TOTAL EXPENDITURES</b>	2,744,988	2,883,062	1,525,980	2,916,766	2,988,910	2,940,544
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	102,705	(38,622)	(807,672)	(189,272)	(197,473)	54,060
	<b>ENDING FUND BALANCE</b>	848,980	611,243	(172,329)	446,071	437,870	500,131

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

**FUND NO. 16**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
100	<b>1/1 CASH BALANCE</b>	0	400,052	400,330	400,330	400,330	345,330
	<b><u>REVENUES:</u></b>						
341	<b>INTEREST EARNINGS</b>						
	000-Interest Earnings	330	0	548	0	931	0
392	<b>REVENUES</b>						
	100-Sale of Fixed Assets	400,000	0	0	0	0	0
	<b>TOTAL REVENUES</b>	400,330	0	548	0	931	0
	<b>TOTAL FUNDS AVAILABLE</b>	400,330	400,052	400,878	400,330	401,261	345,330

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

**FUND NO. 16**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
480	<b>MISCELLANEOUS EXPENDITURES</b> 600 - Capital Projects Golf Club	0	0	54,226	55,000	135,893	300,000
492	<b>INTERFUND TRANSFER</b> 015 - Transfer to Golf	0	0	0	0	54,278	0
	<b>TOTAL EXPENSES</b>	0	0	54,226	55,000	190,171	300,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	400,330	0	(53,677)	(55,000)	(189,240)	(300,000)
	<b>ENDING FUND BALANCE</b>	400,330	400,052	346,653	345,330	211,090	45,330

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

**FUND NO. 18**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>10/6/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	450,454	583,909	575,708	575,708	575,708	559,300
341	<b>INTEREST EARNINGS</b> 000 - Interest Earnings	1,395	370	1,201	1,400	1,826	1,400
354	<b>STATE GRANTS</b> 010-H <sub>2</sub> O Grant	(2,674)	0	0	0	0	0
364	<b>SEWAGE CONNECTION FEES</b> 601-Edgewood Village Assessment	36,297	32,000	29,396	32,000	119,668	32,000
392	<b>INTERFUND TRANSFERS</b> 008-Transfer from Sewer	500,000	500,000	500,000	500,000	500,000	500,000
	<b>TOTAL REVENUES</b>	535,018	532,370	530,598	533,400	621,494	533,400
	<b>TOTAL FUNDS AVAILABLE</b>	985,472	1,116,279	1,106,306	1,109,108	1,197,202	1,092,700

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

**FUND NO. 18**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>10/6/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
429	<b>MISCELLANEOUS EXPENDITURES</b>						
	600 - Capital Projects	67,251	800,000	176,538	228,608	299,330	145,000
	601 - Edgewood Village Sewer Project	1,557	0	(257)	0	410	0
	602 - Morrisville Capital Projects	0	200,000	198,014	200,000	198,014	600,000
	700 - Capital Purchases	(500)	115,000	116,966	121,200	116,966	60,000
	<b>DEPARTMENT TOTAL</b>	68,308	1,115,000	491,261	549,808	614,719	805,000
492	<b>INTERFUND TRANSFERS OUT</b>						
	008 - Transfer to Sewer Fund	330,742	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	399,050	1,115,000	491,261	549,808	614,719	805,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	135,968	(582,630)	39,337	(16,408)	6,774	(271,600)
	<b>ENDING FUND BALANCE</b>	586,422	1,279	615,045	559,300	582,482	287,700

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

**FUND NO. 19**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>I/1 FUND BALANCE</b>	498,488	441,762	610,660	610,660	610,660	365,537
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	2,644	0	816	816	1,445	0
351	<b>FEDERAL GRANTS</b>						
	029 - FEMA-Elevation Grants	0	400,000	196,263	206,000	36,447	0
	083 - FEMA	0	0	0	0	0	0
	090 - FEMA - 2011	0	0	0	0	0	0
	091 - FEMA - 2010 SRL	200,340	0	0	0	0	0
	092 - FEMA - 2012	0	0	17,750	20,000	17,750	0
	<b>DEPARTMENT TOTAL</b>	200,340	400,000	214,013	226,000	54,197	0
354	<b>STATE GRANTS</b>						
	051 - Multi-Modal Grant	0	0	0	0	0	350,000
380	<b>MISCELLANEOUS REVENUES</b>						
	005 - Loan Proceeds	0	0	0	0	0	150,000
387	<b>CONTRIBUTIONS</b>						
	190 - Developers	0	0	65,070	65,070	81,239	0
	191 - Offsite Traffic Improvements	0	10,000	0	0	0	0
	192 - Residential Contribution - Elev	14,000	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	14,000	10,000	65,070	65,070	81,239	0
392	<b>INTERFUND TRANSFERS</b>						
	001 - Transfer From General Fund	0	0	0	0	0	0
393	<b>BOND PROCEEDS</b>						
	100 - Bond Proceeds	4,767,534	0	0	0	0	0
	<b>TOTAL REVENUES</b>	4,984,518	410,000	279,899	291,886	136,881	500,000
	<b>TOTAL FUNDS AVAILABLE</b>	5,483,006	851,762	890,559	902,546	747,541	865,537

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

**FUND NO. 19**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
460	<b>SPECIAL PROJECTS</b>						
	480 - Special Projects Misc Expense	0	0	0	0	51,804	0
474	<b>BOND ISSUE DISCOUNT</b>						
	000 - Bond Issue Discount	15,261	0	0	0	0	0
475	<b>FISCAL AGENT FEES</b>						
	000 - Fiscal Agent Fees	90,249	0	0	0	0	0
482	<b>JUDGEMENTS &amp; LOSSES</b>						
	410 - Judgements & Losses	3,563,918	0	0	0	0	0
492	<b>INTERFUND TRANSFERS OUT</b>						
	016 - Transfer to Golf Construction	400,000	0	0	0	0	0
	020 - Transfer to Debt Service	30,009	30,009	20,006	30,009	30,009	30,009
	030 - Transfer to Capital Reserve	700,000	0	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	<b>1,130,009</b>	<b>30,009</b>	<b>20,006</b>	<b>30,009</b>	<b>30,009</b>	<b>30,009</b>
600	<b>CAPITAL CONSTRUCTION</b>						
	657-Special Projects	22,063	0	13,300	20,000	13,300	100,000
	658-Quiet Zone - Engineering	0	0	0	25,000	25,171	125,000
	659-Quiet Zone - Construction	0	0	0	0	0	350,000
	665-PEMA Elevation Construction	0	0	0	0	0	0
	666-PEMA Sweeny Acquisition	19,250	0	0	0	0	0
	667-Elevation - DeSantis	67,051	200,000	142,894	250,000	221,600	0
	668-Elevation - Duffy	0	200,000	0	160,000	0	0
	715-PEMA Elevation Grant Professional	31,595	10,000	39,867	50,000	44,997	15,000
	740-Quiet Zone Crossing Improvement	0	0	0	0	1,929	0
	746-Black Rock Rd. Bike/Pedestrian Pr	0	0	1,929	2,000	0	0
	<b>DEPARTMENT TOTAL</b>	<b>139,959</b>	<b>410,000</b>	<b>197,990</b>	<b>507,000</b>	<b>306,997</b>	<b>590,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>4,939,396</b>	<b>440,009</b>	<b>217,996</b>	<b>537,009</b>	<b>388,810</b>	<b>620,009</b>
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>45,122</b>	<b>(30,009)</b>	<b>61,903</b>	<b>(245,123)</b>	<b>(251,929)</b>	<b>(120,009)</b>
	<b>ENDING FUND BALANCE</b>	<b>543,610</b>	<b>411,753</b>	<b>672,563</b>	<b>365,537</b>	<b>358,731</b>	<b>245,528</b>

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

**FUND NO. 20**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>I/1 FUND BALANCE</b>	904,230	817,744	827,634	827,634	827,634	635,603
	ACCOUNTS RECEIVABLE	0	0	0	0	0	
	CASH	904,230	817,744	827,634	827,634	827,634	635,603
		904,230	817,744	827,634	827,634	827,634	635,603
301	<b>REAL ESTATE TAXES</b>	1.90 Mills	1.55 Mills				
	100 - Current	959,415	789,000	771,172	789,000	781,473	789,000
	200 - Delinquent	11,259	11,000	7,952	11,000	9,955	11,000
	600 - Interim	6,390	4,000	863	4,000	1,799	4,000
	601 - Interim - Delinquent	825	500	362	500	446	5,000
	<b>DEPARTMENT TOTALS</b>	977,889	804,500	780,349	804,500	793,673	809,000
341	<b>INTEREST EARNINGS</b>						
	000 - Interest Earnings	2,585	2,000	1,270	2,200	2,273	2,400
	<b>DEPARTMENT TOTALS</b>	2,585	2,000	1,270	2,200	2,273	2,400
380	<b>MISCELLANEOUS REVENUE</b>						
	000 - Miscellaneous Revenue	0	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	0	0
392	<b>INTERFUND OPERATING TRANSFERS</b>						
	003 - Fire Protection Fund	79,680	99,705	66,470	99,705	99,705	99,705
	005 - Park & Recreation	173,757	173,757	115,838	173,757	173,757	173,757
	019 - Street Projects	30,009	30,009	20,006	30,009	30,009	30,009
	<b>DEPARTMENT TOTALS</b>	283,446	303,471	202,314	303,471	303,471	303,471
	<b>TOTAL REVENUES</b>	1,263,920	1,109,971	983,933	1,110,171	1,099,417	1,114,871
	<b>TOTAL FUNDS AVAILABLE</b>	2,168,150	1,927,715	1,811,567	1,937,805	1,927,051	1,750,474



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

**FUND NO. 20**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
471	<b>DEBT PRINCIPAL</b>						
	000 - Principal - 2010A	570,000	580,000	0	580,000	580,000	620,000
	001 - Principal - Rescue Squad	48,586	12,509	13,062	13,062	13,062	0
	002 - Principal - 2010	305,000	315,000	315,000	315,000	315,000	310,000
	004 - Principal - PEMA	9,959	10,159	6,751	10,159	10,161	10,364
	005 - Principal - D.V.R.F.A. 2004	108,000	112,000	112,000	112,000	112,000	117,000
	<b>DEPARTMENT TOTAL</b>	1,041,545	1,029,668	446,813	1,030,221	1,030,223	1,057,364
472	<b>DEBT INTEREST</b>						
	000 - Interest - 2010A	101,800	84,700	42,350	84,700	84,700	61,500
	001 - Interest - Rescue Squad	2,001	138	151	151	151	0
	002 -Interest - 2010	119,000	112,000	57,960	112,000	112,000	104,000
	004 -Interest - PEMA	1,183	984	677	984	981	800
	005 - Interest - D.V.R.F.A. 2004	23,657	19,386	13,598	19,386	20,139	20,893
	006 - Interest - 2013A	12,571	15,000	5,000	15,000	15,000	20,000
	<b>DEPARTMENT TOTAL</b>	260,212	232,208	119,736	232,221	232,971	207,193
475	<b>FISCAL AGENT'S FEES</b>						
	000 - Trustee Fees	0	1,000	1,000	1,000	1,000	1,000
492	<b>INTERFUND TRANSFER</b>						
	001 - Transfer to General Fund	38,760	38,760	25,840	38,760	38,760	38,760
	<b>TOTAL EXPENDITURES</b>	1,340,517	1,301,636	593,389	1,302,202	1,302,954	1,304,317
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(76,597)	(191,665)	390,544	(192,031)	(203,537)	(189,446)
	<b>ENDING FUND BALANCE</b>	827,633	626,079	1,218,178	635,603	624,097	446,157

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

**FUND NO. 30**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	(55,001)	543,450	453,497	453,497	453,497	(108,573)
	Deferred Revenue	0	0				
	Accounts Payable	0	0				
	Accounts Receivable	0	0				
	<b>Cash Total</b>	(55,001)	543,450	453,497	453,497	453,497	(108,573)
341	<b>INTEREST EARNINGS</b>						
	000-Interest Earnings	238	600	630	630	1,014	500
342	<b>RENT</b>						
	200-Rent - YMEU	20,531	25,000	0	25,000	0	25,000
354	<b>STATE GRANTS</b>						
	050-RACP Grant Award	198,802	563,000	615,679	616,000	615,679	1,100,000
	<b>DEPARTMENT TOTALS</b>	198,802	563,000	615,679	616,000	615,679	1,100,000
380	<b>MISCELLANEOUS REVENUE</b>						
	000-Miscellaneous Revenue	0	0	0	0	24,902	0
	004-Township Line Road Reimburseme	0	0	0	0	0	150,000
	005-Loan Proceeds	0	0	0	0	0	1,850,000
	<b>DEPARTMENT TOTALS</b>	0	0	0	0	24,902	2,000,000
387	<b>CONTRIBUTIONS</b>						
	301-O/S and/or Recreation	0	0	0	0	0	0
	302-Toll Brothers/Matrix	475,000	0	0	0	0	450,000
	500-LMT Community Center	0	0	1,300	1,300	1,300	0
	<b>DEPARTMENT TOTALS</b>	475,000	0	1,300	1,300	1,300	450,000
391	<b>SALE OF GEN FIXED ASSETS</b>						
	000-Sale of General Fixed Assets	0	0	0	0	26,620	0
392	<b>INTERFUND OPERATING TRANSFERS</b>						
	001-General Fund	200,000	0	0	0	0	0
	005-Park & Recreation	70,000	30,000	30,000	30,000	30,000	0
	019-Special Projects	700,000	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	970,000	30,000	30,000	30,000	30,000	0
	<b>TOTAL REVENUES</b>	1,664,571	618,600	647,609	672,930	699,515	3,575,500
	<b>TOTAL FUNDS AVAILABLE</b>	1,609,570	1,162,050	1,101,106	1,126,427	1,153,012	3,466,927

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

**FUND NO. 30**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
460	<b>PROJECTS</b>						
	701-RACP Ballfields Construction, Pha	633,079	0	3,308	20,000	38,798	0
	702-RACP Professional Services	129,728	75,000	34,897	75,000	66,134	25,000
	704-Ballfields, Phase 2	0	100,000	1,005	100,000	1,005	20,000
	713-Community Center - Const	0	0	0	0	12,304	2,000,000
	714-Community Center - Prof Services	0	250,000	126,810	175,000	211,005	75,000
	715-All Inclusive Playground - Const	0	250,000	13,622	350,000	291,861	0
	716-All Inclusive Playground - Eng	0	0	41,672	50,000	47,231	0
	<b>DEPARTMENT TOTALS</b>	762,807	675,000	221,314	770,000	668,337	2,120,000
480	<b>MISC. EXPENDITURES</b>						
	600-Capital Projects - Township Facilit	11,160	90,000	84,646	100,000	123,814	25,000
	601-Capital Construction - Roads	181,167	0	87,443	90,000	102,731	300,000
	700-Capital Purchases-Gen Fund	200,939	179,142	246,724	275,000	354,462	200,000
	800-Capital Purchases-Street Equipmen	0	0	0	0	0	850,000
	<b>DEPARTMENT TOTALS</b>	393,266	269,142	418,813	465,000	581,006	1,375,000
	<b>TOTAL EXPENDITURES</b>	1,156,073	944,142	640,127	1,235,000	1,249,344	3,495,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	508,498	(325,542)	7,481	(562,070)	(549,829)	80,500
	<b>ENDING CASH BALANCE</b>	453,497	217,908	460,978	(108,573)	(96,332)	(28,073)

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

**FUND NO. 35**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>10/6/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>1/1/ FUND BALANCE</b>	597,770	359,393	554,563	554,563	554,563	31,145
	<b><u>REVENUES:</u></b>						
341	<b>INTEREST EARNINGS</b>	2,574	527	1,752	2,622	2,559	2,622
355	<b>STATE SHARED REVENUES</b>						
	050-Liquid Fuels Entitlement	704,714	720,000	759,383	759,383	759,383	876,000
	051-Act 32 Entitlement	16,560	17,240	16,560	16,560	16,560	5,900
	<b>DEPARTMENT TOTALS</b>	721,274	737,240	775,943	775,943	775,943	881,900
392	<b>INTERFUND TRANSFERS</b>						
	001 - Transfer From General Fund	172,091	0	848	848	848	0
	<b>TOTAL REVENUES</b>	895,939	737,767	778,544	779,413	779,351	884,522
	<b>TOTAL FUNDS AVAILABLE</b>	1,493,709	1,097,160	1,333,107	1,333,976	1,333,914	915,667

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

**FUND NO. 35**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>10/6/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
438	<b>HIGHWAY MAINTENANCE</b>						
	100- Personal Services	164,777	150,000	148,304	150,000	148,304	150,000
	161- FICA Employer's Share	12,605	11,475	11,345	11,475	11,345	11,475
	200 - Parts & Supplies	4,302	10,300	14,703	14,703	14,746	13,000
	260 - Minor Equipment	117	7,500	0	0	0	2,488
	305 - Outside Labor	36,478	67,500	94,963	94,963	94,963	70,000
	313 - Engineering Fees	63,259	60,000	47,300	60,000	93,841	65,000
	<b>DEPARTMENT TOTALS</b>	281,538	306,775	316,615	331,141	363,200	311,963
439	<b>HIGHWAY/ROAD/STREET CONSTRUCTION</b>						
	245 - Materials	68,444	75,000	141,486	141,486	165,930	75,000
	374 - Repairs and Maintenance	493,019	715,000	167,022	830,000	723,503	528,500
	700 - Capital Purchases	95,991	0	0	0	0	0
	<b>DEPARTMENT TOTALS</b>	657,454	790,000	308,507	971,486	889,433	603,500
480	<b>MISCELLANEOUS EXPENDITURES</b>						
	210 - Office/Administration	154	195	133	204	194	204
	<b>TOTAL EXPENDITURES</b>	939,146	1,096,970	625,255	1,302,831	1,252,827	915,667
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(43,207)	(359,203)	153,288	(523,418)	(473,476)	(31,145)
	<b>ENDING FUND BALANCE</b>	554,563	190	707,851	31,145	81,087	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	2014 Y/E 02/20/15	2015 BUDGET
279	<b><u>1/1 FUND BALANCE</u></b>	79,134	24,901	27,144	27,144	27,144	(26,165)
	<b><u>REVENUES:</u></b>						
341	<b>INTEREST EARNINGS</b>						
	000-Interest Earnings	133	100	47	86	56	100
387	<b>CONTRIBUTIONS--PRIVATE SOURCES</b>						
	000-Contributions--private sources	1,018	0	0	0	662	0
	<b>TOTAL REVENUES</b>	1,151	100	47	86	718	100
	<b>TOTAL FUNDS AVAILABLE</b>	80,285	25,001	27,191	27,230	27,862	(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	2014 Y/E 02/20/15	2015 BUDGET
459	<b>MEMORIAL CONSTRUCTION FUND</b>						
	100-Personnel	0	0	0	9,000	0	9,000
	210-Office/Administration	314	200	110	188	163	190
	300-Contracted Services	27,526	30,000	9,548	24,382	13,773	24,850
	340- Advertising and Printing	1,636	3,100	1,354	1,354	1,454	1,500
	366-Utilities - Water	10,634	10,000	3,891	6,900	7,977	7,000
	374-Repairs and Maintenance	1,928	5,000	2,674	3,071	7,922	3,225
	480-Miscellaneous Expense	4,100	4,000	0	1,000	0	2,000
	481- 9-11 Events	2,594	4,000	0	4,000	940	4,000
	767- Utilities - PECO	4,409	5,000	2,671	3,500	4,897	4,000
	<b>DEPARTMENT TOTAL</b>	53,141	61,300	20,249	53,395	37,125	55,765
	<b>TOTAL EXPENDITURES</b>	53,141	61,300	20,249	53,395	37,125	55,765
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(51,990)	(61,200)	(20,201)	(53,309)	(36,407)	(55,665)
	<b>ENDING FUND BALANCE</b>	27,144	(36,299)	6,943	(26,165)	(9,263)	(81,830)

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

**FUND NO. 45**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>10/6/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>1/1 FUND BALANCE</b>	0	0	0	0	0	0
	<b><u>REVENUES:</u></b>						
341	<b>INTEREST EARNINGS</b>						
	000-Interest Earnings	0	1,500	28	28	61	37
342	<b>RENTS AND ROYALTIES</b>						
	205-Rent Income	0	44,600	39,002	45,452	45,452	45,160
354	<b>GRANTS</b>						
	040-County Agricultrual Grant	0	720,000	0	0	0	0
	041-County Open Space Grant	0	0	0	0	0	500,000
	<b>DEPARTMENT TOTAL</b>	0	720,000	0	0	0	500,000
380	<b>MISCELLANEOUS REVENUE</b>						
	000-Miscellaneous Revenues	0	0	0	0	4,405	0
	<b>TOTAL REVENUES</b>	0	766,100	39,029	45,480	49,918	545,197
	<b>TOTAL FUNDS AVAILABLE</b>	0	766,100	39,029	45,480	49,918	545,197



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

**FUND NO. 45**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>10/6/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
400	<b>PATTERSON FARM</b>						
	100-Personal Services	0	7,500	0	0	0	7,500
	300-Contracted Services	0	1,500	3,282	3,500	9,185	3,500
	314-Conservation/Easement Fees	0	30,000	0	0	0	0
	<b>DEPARTMENT TOTAL</b>	0	39,000	3,282	3,500	9,185	11,000
401	<b>REAL ESTATE TAX</b>						
	430-Real Estate Tax	0	18,000	0	18,000	17,921	18,000
409	<b>REPAIRS AND MAINTENANCE</b>						
	374-Building Minor Repairs	0	5,000	2,580	5,000	2,603	0
	600-Building Renovations	0	157,300	0	0	0	100,000
	<b>DEPARTMENT TOTAL</b>	0	162,300	2,580	5,000	2,603	100,000
492	<b>INTERFUND OPERATING TRANSFER</b>						
	020-Debt Service	0	250,000	0	0	0	200,000
	<b>TOTAL EXPENDITURES</b>	0	469,300	5,861	26,500	29,710	329,000
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	0	296,800	33,168	18,980	20,208	216,197
	<b>ENDING FUND BALANCE</b>	0	296,800	33,168	18,980	20,208	216,197

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

**FUND NO. 50**

<b>DEPT.</b>	<b>ACCOUNT</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>9/2/2014 ACTUAL</b>	<b>2014 PROJECTED</b>	<b>2014 Y/E 02/20/15</b>	<b>2015 BUDGET</b>
279	<b>I/1 FUND BALANCE</b> (2012 Loan \$125,000)	33,191	36,341	138,917	138,917	138,917	138,269
	<b><u>REVENUES:</u></b>						
301	<b><u>REAL ESTATE TAXES</u></b>	.25 Mills					.25 Mills
	100-Current	126,233	125,500	124,383	126,000	126,044	126,000
	200-Delinquent	3,464	2,500	1,124	2,500	1,394	2,500
	600-Interim-Current	520	500	144	500	300	500
	601-Interim-Delinquent	68	50	49	50	60	50
	<b>DEPARTMENT TOTALS</b>	130,285	128,550	125,699	129,050	127,798	129,050
341	<b>INTEREST EARNINGS</b>						
	000-Interest Earnings	90	100	112	125	138	125
392	<b>INTERFUND TRANSFERS</b>						
	001-General Fund	175,000	0	0	0	0	0
	<b>TOTAL REVENUES</b>	305,375	128,650	125,811	129,175	127,936	129,175
	<b>TOTAL FUNDS AVAILABLE</b>	338,566	164,991	264,728	268,092	266,853	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	2014 Y/E 02/20/15	2015 BUDGET
412	<b>AMBULANCE/RESCUE</b>						
	480-Miscellaneous Expenses	0	0	0	0	0	0
	500-Contributions	199,650	125,500	125,500	125,500	125,500	125,500
	<b>DEPARTMENT TOTAL</b>	199,650	125,500	125,500	125,500	125,500	125,500
492	<b>TRANSFERS</b>						
	001-Transfer to General Fund	0	4,323	2,882	4,323	4,323	4,323
	<b>TOTAL EXPENDITURES</b>	199,650	129,823	128,382	129,823	129,823	129,823
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	105,725	(1,173)	(2,571)	(648)	(1,887)	(648)
	<b>ENDING FUND BALANCE</b>	138,916	35,168	136,346	138,269	137,030	137,621