
EXHIBIT J4

LOWER MAKEFIELD TOWNSHIP
ADOPTED ANNUAL BUDGET - 2021



Township of Lower Makefield

2021 FINAL BUDGET

Approved December 16, 2020



Township of Lower Makefield

November 13, 2020

TO: BOARD OF SUPERVISORS
FROM: KURT M. FERGUSON, TOWNSHIP MANAGER
RE: PRELIMINARY BUDGET- UPDATE

Since the Manager's Recommended budget presentation, I wanted to provide several updates that have been added to our 2021 budget. Those updates are as follows:

2020 Revenues

	<u>Mgr. Budget</u>	<u>Update</u>
01-310-100 (Real Estate Transfer Tax) (Page 2)	\$1,297,586	\$1,321,887

2021 Expenditures General Fund

01-407-300 I.T. Contracted Services (Page 9)	\$219,388	\$221,744
2020 Year end fund balance	\$4,105,862	\$4,130,863
2021 Year end fund balance	\$2,562,607	\$2,584,552

2021 Fire Fund

03-411-530 Yardley Makefield Contribution	\$355,000	\$360,000
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Other items:

Culvert on South Drive over Silver Creek

Andy will provide a report outlining the condition of the structure. We believe this has a limited life span and are estimating costs (construction and engineering) at \$200,000.



Township of Lower Makefield

October 23, 2020

TO: BOARD OF SUPERVISORS
FROM: KURT M. FERGUSON, TOWNSHIP MANAGER
RE: 2021 MANAGER'S RECOMMENDED BUDGET

In anticipation of our October 28, 2020 budget meeting, I respectfully submit the Manager's 2021 recommended budget for your review.

The 2021 Manager's budget includes no millage increases or sewer rate increases recommendations.

I have also included the same schedules from our 2020 budget including; a history and 2021 listing of the Township's assessed value, our debt service schedule, a capital outlay presentation, our lease and contracted service expenses, our 2021 roadway maintenance listing, our property and liability insurance outline, and our worker's compensation premium overview.

This budget does not recommend significant new capital spending. Most items are carry-overs from our 2020 budget, and many have a grant component to lower the overall cost to local taxpayers.

As has been presented throughout the year, we administered stringent controls in scaling back spending throughout the year, which has improved our overall numbers despite the significant financial challenges we had to address throughout the year.

General Fund

The first fourteen (14) pages of the budget represent the General fund. The 2021 general fund millage is being recommended to remain at 13.88 mills.

We are estimating our 2020-year end fund balance of \$4,105,862. This robust number reflects what will be a \$3,000,000 deposit on our sewer system to be paid to the Township by December 15th. This amount is significant because our budgeted 2021-year end fund balance amount is \$2,562,607. Absent that \$3,000,000 deposit we would be facing a 2021 underwater fund balance of about \$430,000 and the need for at least a 2+ millage increase to maintain a 5% fund balance.

As it stands now, our 4.1 million 2020-year end fund balance translates to about 31%, which begins to reestablish meeting the standard Moody's requires to maintain an Aa rating of ongoing 30-40% fund balances and should lead to the removal of the negative outlook currently assigned to the Township in the very near future.

Our general fund includes all staffing, except for Recreation, insurances, pension payments, non-public works capital expenditures, and most project related expenses.

Our 2021 new general fund expenditures list of non-staff related expenses is lean. This budget includes only two (2) police cruisers, vehicle electronic reporting software (\$13,000) and #35,000 to modify second floor rooms in the Township Building for the Police Department for offices and interview rooms.

There are other project related expenses (listed in Special Projects), but they are all carry overs from 2020. These include Big Oak Road signal and cross walk project, the community park trail, Sandy Run Road, and the Rt. 332 signal interconnect project.

Basin Inspections

Lower Makefield Township has approximately 116 basins located within its borders. Not all these basins are owned by the Township. Approximately eighty (80) of these are owned by the Township.

Inspection plan:

2020- 40 basins inspected

2021- 40 basins inspected

In 2021 we will focus and finalize the remaining 40 inspections on the areas classified as impaired by DEP. These inspections will be coordinated with our pollution reduction plan. We will examine opportunities to naturalize basins and plan (and inevitably budget) for other improvements as needed. We will begin budgeting for any improvements in 2021 (based on the 2020 inspections) and then continuing in 2022 and beyond.

We have budgeted \$70,000 for this process in 2021 (Budget #01-400-310, page 5)

In 2021 the General fund would need to assist both the golf course and the Pool. As will be discussed we are planning to open the pool, but with lower revenue expectations. Typically, I would rely on the Park and Recreation Fund to serve as the backstop for pool shortages and it did meet those shortfalls in 2020 with \$439,715. (page 24 – Budget #05-492-009). That Recreation fund is still self-sustaining, but depleted. As such I am recommending the General Fund provide \$180,283 (page 14 – Budget #01-492-009).

As a reminder, the cash position of the Township is approximately \$2,000,000 million dollars higher but cannot be placed into our fund balance number. That \$2,000,000, from a front-loaded cell tower lease must be brought into that fund balance over thirty-five (35) years at about \$57,000 annually. However, it should be noted that the recognition of that \$57,000 does not indicate that its being spent. That \$2,000,000 is sitting in an account, and any transfer of that money would be presented to the Board as a matter of public record as well as be reviewed by our independent auditors as part of our annual financial statement.

Parks and Recreation and Recreation Capital Reserve

The 2021 budget includes the Woodside Bike Path. This project cost is estimated (including engineering fees) is \$625,000. We currently have \$125,000 set aside as well as \$52,000 from a Greenway Grant. For the project to move forward we will require approval of a multi-modal grant in \$453,000. We should have notice of that grant early in 2021.

As a reminder, in 2019 we set aside \$250,000 for our Memorial Park Grant. That money was transferred in 2020 to offset Pool losses suffered because of the pandemic.

Park and Recreation Fund

The current millage for the Park and Recreation Fund (Page 21 of the budget) is 2.43 mills. There is no change being recommended.

The 2021 Recreation budget does recommend hiring a full-time laborer, bring the full-time field staff to five (5). The timing of that hire is budgeted for May 1st. This was proposed for 2020 but delayed to offset the losses we were addressing.

This group of employees is responsible for upkeep of 500 acres of parks, 25 miles of bike paths, the Pool, the Community Center, and Kids Kingdom. Oftentimes unnoticed is that these employees also work directly in events and activities for all leagues and clubs, the seniors at the Community Center, three (3) large annual community events, 156 recreation classes, 8-weeks of summer camp, and pavilion rentals.

With the opening of the community and dog park and with our program expansion it has become increasingly difficult to maintain all our facilities and programs in the manner we have come to expect. As such we are recommending the hiring of an additional laborer for the department.

The other item of note for the department are new commercial doors for the community center listed under budget #05-459-700, page 23. The \$25,000 expense is to install more appropriate doors than those completed initially when the facility was built. This was another 2020 item that we are carrying over to 2021.

Our 2021-year end fund balance is estimated at \$81,014 or approximately 4.9% of 2021 non-capital related expenditures. This allows for a fair amount of cover for unanticipated expenses and as a financial buffer if the pool ever runs short of expectations.

Pool

In 2020 the pool needed significant subsidy to break even. Despite the pool being closed certain fixed staff costs were applied. Even though that staff was repurposed, their costs were still so assigned. As such we will need to transfer \$439,715 in 2020 to offset those losses.

The plan is to open the pool in 2021. This may require some modifications for safety. The current budget estimates memberships to be at 80% and will require general fund assistance, estimated at \$180,283 to offset those shortfalls in 2021.

Typically, I would utilize the Park and Recreation Fund as the backstop for losses, but with a projected 2021 Park and Recreation fund balance of \$81,014, I have had to turn to the General Fund.

Road Machinery Fund

The Road Machinery fund is currently set at .30 mills with no change being recommended. We currently have three (3) pieces of equipment being financed (anywhere from 3 to 5 years) in this fund. An outline of those existing pieces of equipment can be seen on Schedule C and include; a street sweeper, 10-wheel dump truck and 5500 dump truck.

As part of the 2021 budget it is being recommended that we purchase, utilizing 36 months short term leasing, for the following items:

JCB 427 Wheel loader costing \$111,025

The wheel loader is utilized to load rock salt, yard waste and leaves. This wheel loader is much larger and can move much more material than a backhoe

JCB 3CX15 Backhoe costing \$106,127

The backhoe is utilized to dig for storm water repairs, loading salt, loading asphalt and cold patch. We use this piece of equipment year-round.

Dynapac Roller \$45,000

It is being this paving roller being purchase outright and will be utilized for road paving and other dirt compaction operations.

Golf Course

For 2021 I am budgeting for the Township to subsidize the golf course from the general fund \$289,120

The total golf course debt payment, as outlined on Schedule B, is \$1,039,311

In 2020, the township needed to provide \$615,606 to offset shortfalls because of the pandemic and our cutbacks accommodated that need. The sole capital improvement being presented are continued bunker upgrades on the course. The \$60,000 expenditure is listed in the budget in Fund #15-468-700 on page 40.

Special Projects

These all are carryovers; however, we are moving forward that these will be moving toward construction in early 2021. These include our Sandy Run roundabout project, the Big Oak/Makefield Road signal project, the Route 332 signal interconnection project, and the multi-use trail. These projects will be paid for primarily from grants and bond proceeds and not from General fund tax dollars.

Late last year the Township was notified, via an inspection report, from the Federal Railroad Administration that part of our quiet zone project (from a few years prior) would not pass inspection. The area in question is the Southern side of the Stony Hill Road crossing. The concern is that the median was built at 60 feet and not 100 feet as originally approved by the FRA. The inspector with the FRA had advised the Township to wait for the final letter to be issued. The pandemic seemed to cause a dramatic slowdown with that final letter, but we are budgeting \$500,000 because we understand that the final letter is forthcoming. That \$500,000 is a placeholder, coming from our bond proceeds, to create a 4-quadrant gate system at that site that would be compliant.

Debt Service

No additional millage is being recommended for the debt service fund, which is currently set at 2.79 mills. As recommended by our auditors we did move our police radio purchases over to the debt service fund. It has required assistance from the General Fund to offset the slight shortfall. In 2021 we will need to offset that shortfall with \$69,600. Those radios will be paid off in 2022.

Sewage Fund

The current sewage budget recommends no increase for 2021. As a reminder the sewage fund is an enterprise fund so there is a difference between the numbers you see as part of the budget and the cash position of the fund. It is currently shown that the 2019-year end cash position was -1.4 million dollars.

Even with the sale pending we are showing 2021 projects and will move forward early in the year with every project we can reasonably get done with an estimated close date in August/September of 2021.

For 2021 that breakout, which is shown in Supplement #4 of your budget, shows total costs associated with capital expenditures, I/I projects, and related consultant costs to be \$2,211,382. The updated 7-year plan, from 2021-2027, is outlined in Supplement #4.

The final summary of this presented budget is as follows:

Budget Revenues:

Our current overall millage is 21.01 mills with no increases being recommended across any of our funds.

Our current fees for the pool would stay the same

The sewage fund fees are being recommended to stay the same.

Notable Budget expenditures

Park and Recreation

One (1) additional staff member is being recommended. This Recreation Laborer position would be paid from the Park and Recreation Fund. This was approved for 2020, but was delayed to offset shortfalls in 2020.

Commercial doors for Community Center

General fund (capital reserve)

Two (2) marked police vehicles.

Vehicle Electronic Reporting Software.

Renovation of the Township second floor for police office space and interview rooms.

Special Projects

The 2020 project list is as follows:

- Sandy Run Road roundabout
- Big Oak signal upgrade and cross walks-This is being funded through an ARLE grant with no net cost to the Township
- Rt. 332 Signal interconnect- this is at no net cost the Township.
- Community Park Trail-This multi-use trail will be around Allen/Caiola/Stoddard Fields at a total net cost to the Township.
- 4 Quadrant gate crossing at Stony Hill

I look forward to presenting the budget to you on Wednesday night.

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**LOWER MAKEFIELD TOWNSHIP
GENERAL FUND
2021 BUDGET SUMMARY**

DEPARTMENT		2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
BEGINNING FUND BALANCE		539,602	1,470,520	1,828,066	1,828,066	4,130,163
<u>REVENUES</u>						
301	REAL ESTATE TAXES	7,151,535	7,731,902	7,505,606	7,751,400	7,782,061
310	LOCAL ACT 511 TAXES	1,743,670	1,762,100	1,236,355	1,533,295	1,711,600
321	LICENSES AND PERMITS	776,839	776,950	377,195	751,410	738,150
322	PERMITS/NON-BUS. LIC	37,228	25,000	5,738	7,500	7,500
331	FINES AND FORFEITS	76,428	71,500	45,104	43,250	59,000
341	INTEREST EARNINGS	25,565	55,000	28,315	34,500	35,000
342	RENTS AND ROYALTIES	423,838	350,000	264,666	347,000	347,000
351	FEDERAL GRANTS	13,300	13,000	5,193	5,193	5,000
354	STATE GRANTS	985,893	90,000	111,703	113,903	82,400
355	STATE SHARED REVENUES	569,779	531,600	527,150	538,450	531,600
361	CHARGES FOR SERVICES	1,281,399	1,016,050	869,757	1,101,590	1,011,490
380	MISCELLANEOUS REVENUES	32,299	45,000	15,857	32,316	35,300
383	LEAF ASSESSMENTS	646,226	648,250	634,879	640,308	640,250
387	CONTRIBUTIONS-PRIVATE SOURCES	0	500	0	500	500
391	SALE OF FIXED ASSETS	0	0	0	3,000,000	0
392	INTERFUND OPERATING TRANSFERS	291,049	250,000	249,460	300,000	275,000
395	REBATE FROM PRIOR YEAR	94,851	90,000	85,721	85,721	85,000
TOTAL REVENUES		14,149,898	13,456,852	11,962,700	16,286,336	13,346,851
<u>EXPENDITURES</u>						
400	CENTRAL GOVERNMENT	783,379	832,286	611,302	797,750	825,952
401	GENERAL EXPENDITURES	2,625,813	2,734,276	2,240,790	2,742,273	2,784,588
402	FINANCE	267,659	278,598	200,816	278,648	286,797
403	TAX COLLECTION	37,754	38,938	34,017	39,438	39,450
407	INFORMATION TECHNOLOGY	148,994	146,488	178,174	219,501	226,744
410	POLICE	5,129,234	5,870,574	3,724,353	5,439,622	5,984,370
414	PLANNING AND ZONING	559,987	573,451	390,893	560,919	595,976
	PUBLIC WORKS	1,580,366	2,020,482	1,074,789	1,734,421	2,114,692
492	OPERATIONAL TRANSFERS	1,058,722	1,284,423	54,998	1,284,423	1,255,205
TOTAL EXPENDITURES		12,191,908	13,779,516	8,510,131	13,096,995	14,113,774
EXCESS (DEFICIENCY) OPERATIONAL REVENUES OVER EXPENDITURES		1,957,991	(322,664)	3,452,568	3,189,341	(766,923)
492	INTERFUND TRANSFERS	669,527	485,514	20,234	887,244	778,688
ENDING FUND BALANCE (DEFICIT)		1,828,066	662,342	5,260,400	4,130,163	2,584,552

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
GENERAL FUND REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	539,612	1,470,520	1,828,066	1,828,066	4,130,163
301	REAL ESTATE TAXES	12.88 mills	13.88 mills			13.88 mills
	100-Current Levy	6,715,461	7,339,402	7,184,192	7,330,000	7,363,061
	200-Delinquent	54,070	52,500	41,764	50,000	50,000
	600-Interim-Current	24,382	10,000	12,761	12,800	10,000
	601-Interim-Delinquent	1,323	2,000	1,491	1,600	2,000
	602-Local Service Tax	356,298	328,000	265,399	357,000	357,000
	DEPARTMENT TOTAL	7,151,535	7,731,902	7,505,606	7,751,400	7,782,061
310	LOCAL TAX ACT 511 TAX					
	010-Per Capita-Current Levy	193,788	194,500	192,847	194,000	194,000
	015-Renters per capita	15,564	14,000	4,017	8,000	14,000
	030-Per Capita-Delinquent	3,823	3,600	397	750	3,600
	100-Real Estate Transfer	1,530,496	1,550,000	1,030,436	1,321,887	1,500,000
	900-Act 319 & 515 Taxes	0	0	8,658	8,658	0
	DEPARTMENT TOTAL	1,743,670	1,762,100	1,236,355	1,533,295	1,711,600
321	LICENSES AND PERMITS					
	300-Lic. & Permits-Police	7,810	6,500	4,375	7,500	6,000
	301-Alarms	1,660	1,500	660	800	1,000
	302-Alarms-Violations	3,775	2,800	50	500	2,000
	710-Amusement & G/S Perm.	190	150	15	10	150
	800-Cable TV Franchise	759,379	761,500	369,465	739,000	725,000
	901-Sign Permits	475	500	125	100	500
	902-Plumber Licenses	3,550	4,000	2,505	3,500	3,500
	DEPARTMENT TOTAL	776,839	776,950	377,195	751,410	738,150
322	PERMITS/NON-BUS. LIC.					
	820-Road Encroachment	37,228	25,000	5,738	7,500	7,500
331	FINES & FORFEITS					
	100-Police Fines	75,053	70,000	39,679	42,500	58,000
	101-Police Code Enforcement	1,375	1,500	425	750	1,000
	120-Code Enforcement	0	0	5,000	0	0
	DEPARTMENT TOTAL	76,428	71,500	45,104	43,250	59,000
341	INTEREST EARNINGS					
	000-Interest Earnings	14,750	55,000	10,937	12,500	20,000
	007-Interest Earnings - SBA	10,815	0	17,378	22,000	15,000
	DEPARTMENT TOTAL	25,565	55,000	28,315	34,500	35,000
342	RENTS AND ROYALTIES					
	201-Rent-Farringer House	17,270	15,000	13,274	15,000	15,000
	203-Rent-Rescue Squad	0	0	0	0	0
	204-Rent-Comm. Towers	406,568	335,000	251,393	332,000	332,000
	DEPARTMENT TOTAL	423,838	350,000	264,666	347,000	347,000
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
GENERAL FUND REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
351	FEDERAL GRANTS					
	021 - COPS School Violence Grant	13,300	13,000	0	0	
	026-Ballistic Vests	0	0	5,193	5,193	5,000
	DEPARTMENT TOTAL	13,300	13,000	5,193	5,193	5,000
354	STATE GRANTS					
	030-Snow Removal Contract	2,164	5,000	0	2,200	2,400
	033-Recycling	72,204	85,000	111,703	111,703	80,000
	034-DARE - SRO Officers	0	0	0	0	0
	042-ARLE Grant	0	0	0	0	0
	043-RACP Grant	911,525	0	0	0	0
	DEPARTMENT TOTAL	985,893	90,000	111,703	113,903	82,400
355	STATE SHARED REVENUE					
	010-Purta Entitlement	11,284	11,000	0	11,000	11,000
	120-Cas. Ins. -pension	553,014	520,000	526,850	526,850	520,000
	121-Ad. Hoc-pension	0	0	0	0	0
	122-PA Liq Control Board License	300	600	300	600	600
	123-PA One Call Service Fee	5,181	0	0	0	0
	DEPARTMENT TOTAL	569,779	531,600	527,150	538,450	531,600
361	CHARGE FOR SERVICES					
	100-Special Police Charges	8,445	7,500	3,550	4,400	7,000
	110-Police Overtime Reimbursement	95,918	65,000	25,132	48,000	50,000
	320-Plot Plan Review Fee	17,400	10,000	8,500	11,000	10,000
	321-Revision Fees	0	0	0	0	0
	330-Building Permits	548,575	460,000	349,270	460,500	460,000
	331-Electrical Permits	169,635	132,500	129,120	150,000	135,000
	332-Plumbing Permits	97,535	72,500	63,905	75,000	75,000
	333-Mechanical Permits	116,395	80,000	105,680	135,000	85,000
	334-Grading Permits	1,235	2,000	9,975	10,000	2,000
	335-Short Term Lodging Permits	100	100	400	400	400
	336-Zoning Permits	50,192	30,000	34,363	40,000	30,000
	337-Vacant Property Registration	1,300	1,000	1,100	1,100	1,000
	340-Zoning Board Fees	29,887	20,000	14,588	22,250	20,000
	341-Zoning Certification Fee	600	450	150	300	450
	342-Petition of Change Zoning	2,500	0	0	0	0
	350-Plan Review Filing Fees	19,575	20,000	19,220	32,640	20,000
	351-Administration Fees	35,815	25,000	19,312	21,000	25,000
	353-Recycle Yard Fees	0	0	0	0	0
	357-School Dist. Crossing Grds	86,292	90,000	85,493	90,000	90,640
	DEPARTMENT TOTAL	1,281,399	1,016,050	869,757	1,101,590	1,011,490
380	MISC. REVENUE					
	000-Misc	1,332	25,000	2,516	15,000	15,000
	004-Misc-Workers Comp	24,501	20,000	10,595	12,500	12,500
	005-Police Cars Insurance Reimburse	3,706	0	500	500	0
	006-Cell Phone Buy Back Program	2,760	0	506	506	0
	007-Employee Medical Contribution	0	0	1,740	3,810	7,800
	DEPARTMENT TOTAL	32,299	45,000	15,857	32,316	35,300
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
GENERAL FUND REVENUES**

FUND NO. 01

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
383	LEAF ASSESSMENT REVENUES					
	200-Leaf Assessment-Current	642,376	648,000	634,417	640,000	640,000
	201-Leaf Assessment-Delinquent	3,850	250	462	308	250
	DEPARTMENT TOTAL	646,226	648,250	634,879	640,308	640,250
387	CONTRIBUTIONS - PRIVATE SOURCES					
	001-DARE Donations	0	500	0	500	500
	005-Explorers	0	0	0	0	0
	006-K-9 Unit Donations	0	0	0	0	0
	DEPARTMENT TOTAL	0	500	0	500	500
391	FIXED ASSET DISPOSITION					
	000-Sale of Fixed Assets	0	0	0	3,000,000	0
392	INTERFUND OPERATING TRANSFERS					
	002-Street Lights	0	0	0	0	0
	003-Fire Protection	0	0	(68)	0	0
	004-Hydrant	15,000	0	(25)	0	0
	005-Parks & Recreation	0	0	(183)	0	0
	007-Library	0	0	0	0	0
	008-Sewer	275,000	250,000	250,000	300,000	275,000
	009-Community Pool	0	0	0	0	0
	015-Golf Course	0	0	0	0	0
	017-2016 Bond Fund	0	0	0	0	0
	019-Special Projects	0	0	0	0	0
	020-Debt Service	0	0	(212)	0	0
	036-Road Machinery	0	0	(22)	0	0
	050-Rescue Squad	0	0	(29)	0	0
	062-Return of Unvested LMT Contrib	0	0	0	0	0
	091-Unemployment Compensation	1,049	0	0	0	0
	DEPARTMENT TOTAL	291,049	250,000	249,460	300,000	275,000
395	REBATE FROM PRIOR YEAR					
	001-Casualty Insurance	51,004	50,000	50,045	50,045	45,000
	002-Workmens Compensation	43,847	40,000	35,676	35,676	40,000
	DEPARTMENT TOTAL	94,851	90,000	85,721	85,721	85,000
	TOTAL REVENUES	14,149,898	13,456,852	11,962,700	16,286,336	13,346,851
	TOTAL FUNDS AVAILABLE	14,689,510	14,927,372	13,790,765	18,114,402	17,477,014

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
GENERAL FUND - CENTRAL
GOVERNMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
400	CENTRAL GOVERNMENT					
	100 - Personal Services	239,974	250,564	183,787	254,000	259,730
	101 - Supervisor Salaries	21,875	21,500	16,407	21,500	21,500
	210 - Office/Administration	19,092	12,000	3,088	6,000	12,000
	260 - Minor Equipment	295	0	588	1,000	500
	300 - Contracted Services	11,863	16,022	8,658	15,800	16,022
	309 - Traffic Engineering	0	5,000	15,248	18,500	15,000
	310 - Storm Water Engineering	53,827	70,000	64,186	68,000	70,000
	311 - Auditing & Accounting	44,850	32,000	35,000	35,000	33,000
	312 - Mgmt. Consultation	0	0	0	0	0
	313 - Engineering Fees	87,956	90,000	36,754	63,500	85,000
	314 - Legal Fees	232,037	160,000	132,780	155,000	160,000
	315 - Outside Legal Fees	0	85,000	64,520	85,000	65,000
	316 - Payroll Service Fees	11,988	12,000	6,249	12,000	12,000
	317 - Education & Training	1,033	2,000	235	750	2,000
	318 - Actuarial Services	0	4,500	0	3,500	4,000
	321 - Telephone	8,645	11,000	7,612	9,000	10,000
	325 - Postage	10,539	13,500	7,093	9,500	13,500
	337 - Auto Allowance	4,800	4,800	3,600	4,800	4,800
	340 - Advertising & Printing	7,400	15,500	11,181	12,500	15,000
	353 - Bonding Fees	5,075	6,000	5,075	5,500	6,000
	420 - Dues & Subscriptions	12,617	10,900	7,956	10,900	10,900
	480 - Misc Expense	9,513	10,000	1,285	6,000	10,000
	TOTAL EXPENDITURES	783,379	832,286	611,302	797,750	825,952

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
GENERAL FUND
GENERAL EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
401	GENERAL EXPENDITURES					
	153-Deferred Comp. Match	42,128	47,680	41,489	49,000	52,000
	154-Deferred Comp. Admin Fees	350	750	0	750	750
	156 - Hospitalization	1,516,396	1,587,085	1,259,049	1,570,000	1,622,377
	158 - Disability & Life Ins.	71,058	67,000	60,402	72,760	74,000
	160 - Defined Contribution Match	0	0	0	0	0
	161 - FICA Employers Share	502,329	557,819	381,667	524,143	565,932
	194 - Employer Paid Unemployment Comp	6,973	7,500	28,856	35,000	15,000
	352 - Property/Liability Insurance	192,096	191,910	201,932	202,000	200,000
	354 - Workers Comp	260,612	201,384	220,372	220,372	180,881
	360 - Utilities	4,044	4,000	3,190	3,900	4,000
	430 - Real Estate Taxes	15,206	48,498	38,837	48,498	48,498
	461 - Farmland Preservation	35	250	72	250	250
	462 - Enviroment Council	2,397	4,000	772	3,000	4,000
	463 - Historical Review Board	0	500	0	250	500
	464 - Historical Commission	0	500	138	500	500
	465 - Solid Waste	4,343	5,000	309	3,500	5,000
	474 - CMAC	50	100	0	50	100
	475 - Citizens Traffic Commission	394	300	222	300	300
	476 - Citizens Economic	0	0	0	0	0
	491 - Real Estate Tax Refund	3,463	6,000	1,153	4,000	6,000
	760 - Rental-Farringer House	3,518	3,000	1,322	2,500	3,000
	764 - Dalgewicz Manor House	422	1,000	1,009	1,500	1,500
	TOTAL EXPENDITURES	2,625,813	2,734,276	2,240,790	2,742,273	2,784,588

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
GENERAL FUND - FINANCE
DEPARTMENT EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
402	FINANCIAL ADMIN.					
	100-Personal Services	259,881	270,698	194,403	270,698	279,097
	200-Parts & Supplies	3,918	4,000	4,340	5,200	4,000
	260-Minor Equipment	918	1,500	134	500	1,200
	300-Contracted Services	2,941	1,400	1,939	2,000	1,500
	317-Education & Training	0	500	0	0	500
	331-Travel Expenses	0	0	0	0	0
	420-Dues & Subscriptions	0	500	0	250	500
	TOTAL EXPENDITURES	267,659	278,598	200,816	278,648	286,797

TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
GENERAL FUND - INFORMATION TECHNOLOGY
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
407	INFORMATION TECHNOLOGY					
	200-Parts & Supplies	0	2,500	0	1,000	2,500
	260-Minor Equipment	110	2,000	0	1,000	2,000
	300-Contracted Services	148,623	141,488	178,174	217,001	221,744
	317-Education & Training	0	0	0	0	0
	391-Hardware Maintenance	0	0	0	0	0
	392-Software Maintenance	0	0	0	0	0
	420-Dues & Subscriptions	261	500	0	500	500
	480-Miscellaneous	0	0	0	0	0
	600-Capital Purchases	0	0	0	0	0
	TOTAL EXPENDITURES	148,994	146,488	178,174	219,501	226,744

TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
GENERAL FUND - POLICE
DEPARTMENT EXPENDITURES

FUND NO. 01

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
410	POLICE					
	100 - Personal Services	3,657,786	4,201,370	2,858,381	3,946,683	4,199,669
	102 - Crossing Guards	152,629	176,000	87,462	176,000	181,280
	103 - Overtime	255,659	276,399	173,870	246,766	286,764
	104 - Office	172,014	182,052	124,096	176,983	173,581
	105 - Court & Standby	95,019	90,000	47,546	60,874	80,000
	151 - Longevity	82,637	91,718	90,718	91,718	104,375
	152 - Other Benefits	248,834	274,493	3,650	274,493	289,624
	153 - Deferred Comp. Match	62,490	68,000	59,036	68,800	68,000
	154 - Retirement Benefits	(2)	0	0	0	80,000
	205 - Uniforms & Equip	56,518	102,600	46,014	68,400	103,800
	206 - Photo Supplies	0	100	0	100	100
	210 - Office/Administration	13,575	16,500	5,911	8,583	16,500
	232 - Diesel & Gasoline Fuel	58,897	56,000	20,487	35,305	52,000
	242 - Crime Prevention	2,489	4,700	1,795	4,700	4,700
	251 - Vehicle Parts & Supp.	37,998	45,000	16,276	24,313	45,000
	260 - Minor Equipment	27,093	15,760	18,960	19,000	17,260
	300 - Contracted Service	88,090	95,645	66,505	93,362	100,815
	314 - Legal Expenses	0	0	0	0	0
	317 - Education/Training	14,142	31,050	5,696	1,595	34,050
	319 - Animal Control	25,694	25,750	19,170	25,750	26,505
	321 - Telephone	27,276	34,680	27,515	37,836	34,840
	327 - Radio-Maintenance	1,108	1,800	665	998	2,900
	361 - Electric	5,502	7,000	3,782	5,012	7,000
	375 - Traffic Signal Repairs	17,496	30,000	26,181	36,938	35,000
	376 - Pistol Range Maint.	875	2,500	3,387	4,000	2,500
	420 - Dues & Subscriptions	2,774	2,957	2,364	2,957	3,107
	450 - Emergency Management	0	5,500	0	5,000	5,500
	480 - Miscellaneous	21,780	19,500	14,843	20,956	19,500
	485 - D.A.R.E. Program	863	4,500	42	2,500	1,000
	490 - Mobile Phones	0	9,000	0	0	9,000
	TOTAL EXPENDITURES	5,129,234	5,870,574	3,724,353	5,439,622	5,984,370

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
409	BUILDING MAINTENANCE					
	100-Personal Services - Full Time	60,040	54,015	46,649	54,015	55,634
	101-Personal Services - Part Time	0	0	0	0	0
	103-Over Time	6,241	5,525	25,829	38,000	25,000
	260-Minor Equipment	0	0	0	0	0
	300-Contracted Services	56,450	70,825	42,344	63,946	78,975
	360-Utilities	42,495	42,000	26,547	37,500	40,000
	374-Repairs & Maintenance	15,053	20,000	12,950	15,500	20,000
	480-Miscellaneous	996	5,000	115	2,000	5,000
	TOTAL BUILDING MAINTENANCE	181,275	197,365	154,434	210,961	224,609
426	RECYCLING					
	100-Personal Services - Full Time	0	0	0	0	0
	101-Personal Services - Part Time	0	0	0	0	0
	103-Over Time	0	11,570	4,307	11,500	11,860
	200-Parts & Supplies	0	0	56	0	0
	232-Diesel & Gasoline Fuel	0	0	0	0	0
	300-Contracted Services	18,620	17,575	4,000	7,000	18,500
	480-Miscellaneous	0	0	0	0	0
	TOTAL RECYCLING	18,620	29,145	8,363	18,500	30,360
427	LEAF COLLECTION					
	100-Personal Services - Full Time	44,080	132,081	2,505	130,000	129,084
	101-Personal Services - Part Time	10,941	25,000	2,324	8,000	26,000
	103-Over Time	11,761	20,000	0	14,000	20,000
	200-Parts and Supplies	7,489	25,000	457	10,000	10,000
	232-Veh. Diesel & Gasoline	0	0	0	0	0
	300-Contracted Services	181,711	175,000	2,742	212,350	216,040
	305-Outside Labor	0	0	0	0	0
	480-Miscellaneous	1,095	0	263	400	0
	TOTAL LEAF COLLECTION	257,077	377,081	8,291	374,750	401,124
428	BASIN MAINTENANCE					
	100-Personal Services - Full Time	0	0	0	0	0
	101-Personal Services - Part Time	64,312	62,000	28,428	36,000	65,000
	103-Over Time	0	0	0	0	0
	200-Parts & Supplies	6,255	9,500	3,127	5,500	9,500
	260-Minor Equipment	0	15,000	15,000	15,000	12,000
	300-Contracted Services	1,101	1,000	0	0	1,000
	305-Outside Labor	0	0	0	0	0
	TOTAL BASIN MAINTENANCE	71,668	87,500	46,556	56,500	87,500
	(Continued)					

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
GENERAL FUND - PUBLIC WORKS
DEPARTMENT - EXPENDITURES**

FUND NO. 01

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
430	HIGHWAY MAINTENANCE					
	100-Personnel - Full Time	592,531	597,647	630,531	596,000	626,591
	101-Personnel - Part Time	0	0	0	0	0
	103-Over Time	105,277	195,000	29,624	85,000	190,000
	150-Benefits	7,652	32,500	5,292	32,500	32,500
	151-Longevity	23,324	25,395	0	25,395	25,395
	191-Uniforms	0	0	0	0	0
	200-Parts and Supplies	6,101	15,000	3,675	12,500	15,000
	210-Office/Administration	11,743	12,000	5,524	7,500	12,000
	232-Veh-Diesel & Gasoline	45,409	46,000	7,544	23,000	45,000
	245-Materials	32,390	50,000	19,811	25,000	50,000
	246-Road Signs	12,433	40,000	2,057	12,000	30,000
	251-Veh-Parts & Supplies	40,240	40,000	13,959	32,500	40,000
	252-Tires	2,238	7,500	1,162	7,000	7,500
	253-Veh-Licenses & Tags	0	0	0	0	0
	260-Minor Equipment	1,844	14,000	4,045	12,800	14,000
	300-Contracted Services	123,318	155,849	127,573	163,015	179,613
	305-Outside Labor	0	0	0	0	0
	306-Veh-Outside Repairs	10,792	15,000	2,499	10,000	15,000
	317-Training	0	5,000	3,380	10,000	10,000
	374-Repairs & Maintenance	0	1,000	0	500	1,000
	TOTAL HIGHWAY MAINTENANCE	1,015,292	1,251,891	856,676	1,054,710	1,293,599
432	SNOW & ICE CONTROL					
	100-Personal Services - Full Time	0	0	0	0	0
	101-Personal Services - Part Time	0	0	0	0	0
	103-Over Time	0	0	0	0	0
	300-Contracted Services	34,475	75,000	0	18,000	75,000
	305-Outside Labor	0	0	0	0	0
	480-Miscellaneous	1,959	2,500	470	1,000	2,500
	TOTAL SNOW AND ICE CONTROL	36,434	77,500	470	19,000	77,500
	TOTAL PUBLIC WORKS DEPARTMENT	1,580,366	2,020,482	1,074,789	1,734,421	2,114,692

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
GENERAL FUND
TRANSFERS OUT**

FUND NO. 01

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
492	INTERFUND OPERATING TRANSFERS					
	060 - Police	729,757	874,896	0	874,896	878,238
	062 - Def Contribution Pension	68,014	76,215	54,998	76,215	79,183
	065 - Non-Uniformed	260,951	333,312	0	333,312	297,784
	SUB TOTALS	1,058,722	1,284,423	54,998	1,284,423	1,255,205
	TOTAL EXPENDITURES	1,058,722	1,284,423	54,998	1,284,423	1,255,205
492	TRANSFERS					
	003 - Fire Protection	0	0	0	0	0
	004 - Hydrants	0	0	0	0	0
	009 - Pool					180,283
	011 - Traffic Impact	0	0	0	0	0
	015 - Golf	433,126	276,776	0	615,606	289,120
	019 - Special Projects	33,702	29,588	0	29,588	35,000
	020 - Debt Service	0	0	0	84,718	69,600
	030 - Capital Reserve	194,899	152,500	8,584	138,608	158,000
	035 - Liquid Fuels	0	0	0	0	0
	040 - 9-11 Memorial Fund	7,800	26,650	11,650	18,724	46,685
	050 - Ambulance/Rescue Squad	0	0	0	0	0
	091 - Unemployment Fund	0	0	0	0	0
	TOTAL	669,527	485,514	20,234	887,244	778,688

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
STREET LIGHT FUND
REVENUES**

FUND NO. 02

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	41,342	66,692	69,482	69,482	98,642
341	INTEREST EARNINGS 000-Interest Earnings	223	100	273	260	150
383	LIGHT ASSESSMENTS 300-Current Assessment 301-Delinquent Assessment	68,505 1,150	68,000 250	66,223 61	68,000 100	68,000 250
		69,655	68,250	66,283	68,100	68,250
	TOTAL REVENUES	69,878	68,350	66,556	68,360	68,400
	TOTAL FUNDS AVAILABLE	111,221	135,042	136,037	137,842	167,042

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
STREET LIGHT FUND
EXPENDITURES**

FUND NO. 02

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
434	STREET LIGHTING					
	361-Electricity	33,264	32,000	23,149	30,700	32,000
	374-Repairs & Maintenance	8,475	15,000	3,348	8,500	15,000
	DEPARTMENT TOTAL	41,739	47,000	26,497	39,200	47,000
492	TRANSFERS					
	001-Transfer to General Fund	0	0	0	0	0
	036-Transfer to Road Machinery	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
	TOTAL EXPENDITURES	41,739	47,000	26,497	39,200	47,000
	EXCESS REVENUES OVER EXPENDITURES	28,139	21,350	40,059	29,160	21,400
	ENDING FUND BALANCE	69,482	88,042	109,541	98,642	120,042

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
FIRE PROTECTION FUND
REVENUES**

FUND NO. 03

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	29,117	86,677	91,398	91,398	90,135
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES		.90 mills			.90 mills
	100-Current Levy	469,248	475,898	465,833	475,000	477,432
	200-Delinquent	3,865	3,000	2,890	3,000	3,000
	600-Interim-Current	1,687	1,200	830	1,000	1,200
	601-Interim-Delinquent	94	100	103	103	100
	DEPARTMENT TOTALS	474,894	480,198	469,657	479,103	481,732
341	INTEREST EARNINGS					
	000-Interest Earnings	763	600	798	820	400
355	STATE SHARED REVS.					
	130-For. Fire Ins. Prem. Tax	289,474	290,000	289,032	289,032	290,000
362	FIRE INSPECTION FEE					
	201-Special Fire Protection Fees	37,175	28,000	17,495	30,000	30,000
392	INTERFUND TRANSFERS					
	001-Transfer From General Fund	0	0	0	0	0
	017-Transfer From 2016 Bond Fund	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
395	REBATES FROM PRIOR YEAR					
	002 -Workmens Compensation	707	600	292	300	200
	TOTAL REVENUES	803,013	799,398	777,274	799,255	802,332
	TOTAL FUNDS AVAILABLE	832,130	886,075	868,672	890,653	892,467

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
FIRE PROTECTION FUND
EXPENDITURES**

FUND NO. 03

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
411	FIRE PROTECTION					
	100-Personal Services	20,831	22,000	14,317	21,000	23,000
	161-FICA Employers Share	1,709	1,683	1,162	1,600	1,880
	210-Office/Administration	0	100	240	0	100
	300-Contracted Services	14,400	14,400	7,200	14,400	14,400
	354-Worker's Comp Ins.	4,204	60,633	64,186	64,186	54,941
	530-Contr.-Yardley-Makefield	355,000	355,000	355,000	355,000	360,000
	533-Y-M Relief Assn.	280,790	290,000	280,361	280,361	290,000
	536-Contribution Morrisville Fire	6,000	6,000	6,000	6,000	6,000
	537-Morrisville Firefighter's Relief	8,684	10,000	8,671	8,671	10,000
	DEPARTMENT TOTAL	691,618	759,816	737,137	751,218	760,321
480	MISCELLANEOUS EXPENDITURES					
	700-Capital Purchases	0	0	0	0	0
492	INTERFUND OPERATING TRANSFERS					
	001-General Fund	0	0	0	0	0
	020-Debt Service Fund	49,114	49,300	49,300	49,300	49,056
	DEPARTMENT TOTAL	49,114	49,300	49,300	49,300	49,056
	TOTAL EXPENDITURES	740,732	809,116	786,437	800,518	809,377
	EXCESS REVENUES OVER EXPENDITURES	62,281	(9,718)	(9,163)	(1,263)	(7,045)
	ENDING FUND BALANCE	91,398	76,959	82,235	90,135	83,090

**LOWER MAKEFIELD TOWNSHIP
2021 ANNUAL OPERATING BUDGET
HYDRANT FUND
REVENUES**

FUND NO. 04

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	1,902	3,049	1,771	1,771	29,532
	<u>REVENUES:</u>					
301	REAL ESTATE TAXES		.33 Mills			.33 Mills
	100-Current Levy	162,905	174,496	161,752	175,000	175,058
	200-Delinquent	1,400	1,000	1,051	1,100	1,000
	600-Interim-Current	614	500	309	309	500
	601-Interim-Delinquent	34	200	38	38	200
	DEPARTMENT TOTALS	164,952	176,196	163,149	176,447	176,758
341	INTEREST EARNINGS					
	000-Interest Earnings	174	150	162	164	50
392	INTERFUND TRANSFERS					
	001-Transfer From General Fund	0	0	0	0	0
	TOTAL REVENUES	165,126	176,346	163,310	176,611	176,808
	TOTAL FUNDS AVAILABLE	167,028	179,395	165,081	178,382	206,340

**LOWER MAKEFIELD TOWNSHIP
2021 ANNUAL OPERATING BUDGET
HYDRANT FUND
EXPENDITURES**

FUND NO. 04

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
449	HYDRANT SERVICES					
	100-Personal Services	0	0	0	0	0
	366-PA American Water Fees	141,407	150,000	105,154	140,000	150,000
	367-Morrisville Water Fees	8,850	10,000	8,850	8,850	10,000
	DEPARTMENT TOTAL	150,257	160,000	114,004	148,850	160,000
492	TRANSFERS					
	001-General Fund	15,000	0	0	0	0
	TOTAL EXPENDITURES	165,257	160,000	114,004	148,850	160,000
	EXCESS REVENUES OVER EXPENDITURES	(131)	16,346	49,306	27,761	16,808
	ENDING FUND BALANCE	1,771	19,395	51,077	29,532	46,340

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PARK & RECREATION REVENUES
REVENUES**

FUND NO. 05

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	29,393	55,846	69,668	69,668	114,922
301	REAL ESTATE TAXES	2.67 mills	2.43 mills			2.43 mills
	100 - Current Levy	1,392,102	1,278,402	1,257,753	1,278,400	1,289,066
	200 - Delinquent	10,232	6,000	8,662	8,662	7,500
	600 - Interim - Current	5,057	2,000	2,220	2,220	2,000
	601 - Interim - Delinquent	255	750	309	309	500
	DEPARTMENT TOTALS	1,407,646	1,287,152	1,268,944	1,289,591	1,299,066
341	INTEREST EARNINGS	1,937	1,400	2,109	2,150	1,000
342	RENTS & ROYALTIES					
	216 - Rent - 5 Mile Woods	17,425	17,500	11,800	17,500	17,500
	300 - Rent - Community Center	13,931	11,000	2,168	2,168	2,500
	450 - Equipment Rental	55,832	45,000	4,594	4,594	45,000
	DEPARTMENT TOTALS	87,188	73,500	18,562	24,262	65,000
357	LOCAL GOV'T. GRANTS					
	100 - DCNR Mem Park/Bike Path	0	250,000	0	0	505,000
367	PARKS & RECREATION					
	100 - Program Fees - Athletics	103,356	110,000	18,490	40,000	110,000
	101 - Program Fees - 5 Mile Woods	0	0	0	0	0
	102 - Program Fees - Club Activities	713	1,000	152	152	1,000
	105 - Program Fees-Dog Park	11,715	9,500	5,085	5,085	8,000
	110 - Program Fees-Instruction	37,996	36,000	9,536	9,800	25,000
	200 - Sales	10,085	10,000	4,044	4,044	7,000
	201 - Summer Camp Revenue	81,343	80,000	4,750	5,037	80,000
	DEPARTMENT TOTALS	245,208	246,500	42,057	64,118	231,000
380	MISC. REVENUES					
	000 - Misc. Revenues	6,909	4,000	1,130	1,225	4,000
	001 - Celebration Day Revenue	9,800	10,000	0	0	10,000
	002 - Memorial Bench Revenue	5,468	0	0	0	0
	003 - Overtime Reimbursement	5,401	5,000	0	0	0
	005 - Light Cost Recovery	0	0	0	0	0
	DEPARTMENT TOTALS	27,578	19,000	1,130	1,225	14,000
392	INTERFUND TRANSFERS					
	006 - Transfer From Park & Rec FIL	0	0	0	0	0
	007 - Transfer From Rec Cap Reserve	0	0	0	250,000	0
	017 - Transfer From 2016 Bond Fund	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	250,000	0
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	1,097	900	1,078	1,078	900
	002 - Workmens Compensation	3,654	1,600	1,504	1,504	1,600
	021 - Casualty Insurance Rebate	85	60	82	82	100
	022 - Workmens Comp Rebate	589	300	244	244	250
	DEPARTMENT TOTALS	5,426	2,860	2,908	2,908	2,850
	TOTAL REVENUES	1,774,983	1,880,412	1,335,710	1,634,254	2,117,916
	TOTAL FUNDS AVAILABLE	1,804,376	1,936,258	1,405,378	1,703,922	2,232,838

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
451	PARKS & RECREATION					
	100 - Personnel	337,934	392,498	231,853	322,679	392,492
	102 - Summer Camp Staff	28,437	35,000	3,208	3,208	35,000
	103 - Over Time	19,366	18,000	16,990	18,000	20,000
	105 - Reimbursable Overtime	10,115	7,539	1,424	1,424	8,000
	150 - Benefits	5,643	14,000	4,750	10,000	12,000
	151 - Longevity	6,506	6,506	0	6,506	6,800
	153 - Deferred Comp Match	6,048	7,000	6,748	10,000	11,700
	156 - Healthcare	88,939	102,080	70,691	95,000	165,386
	161 - Fica Employer's Share	36,854	34,578	23,782	26,805	34,753
	191 - Uniform Allowance	2,172	2,600	519	2,600	2,600
	200 - Parts & Supplies	29,503	31,000	20,271	27,000	31,000
	210 - Office/Administration	16,144	22,000	7,644	9,200	20,000
	232 - Diesel & Gasoline Fuel	11,031	12,500	5,615	8,000	11,500
	247 - Programs & Events	65,400	62,000	13,495	16,000	72,000
	248 - Discount Tickets	8,347	8,500	5,388	5,388	8,000
	249 - Summer Camp Expenses	24,659	20,800	8,665	8,665	20,800
	251 - Vehicle Parts & Supplies	0	0	65	65	0
	260 - Minor Equipment	6,647	8,000	0	3,000	8,000
	300 - Contracted Services	40,330	35,242	21,506	21,062	45,000
	306 - Program Instructors	28,631	26,500	4,314	4,500	20,000
	313 - Engineering Fees	78,608	65,000	24,503	7,500	35,500
	314 - Legal Fees	3,045	5,000	3,132	4,000	5,000
	317 - Education/Training	3,962	4,000	1,510	2,000	4,000
	352 - Casualty Insurance	4,136	4,400	4,349	4,400	4,400
	354 - Worker's Comp. Insurance	21,720	21,000	18,364	21,100	15,075
	360 - Utilities	20,736	17,300	11,252	17,350	16,500
	371 - Trail Maintenance	0	36,000	41,937	41,500	22,000
	374 - Repairs & Maintenance	8,068	25,000	4,727	7,500	50,000
	384 - Lease Expense	13,058	26,120	26,116	26,120	26,120
	600 - Capital Construction	21,896	0	0	0	0
	700 - Capital Purchases	0	0	0	0	0
	DEPARTMENT TOTALS	947,934	1,050,163	582,819	730,572	1,103,626
452	MEMORIAL PARK					
	200 - Parts & Supplies	3,792	7,500	4,661	7,500	7,500
	300 - Contracted Services	14,658	18,800	7,183	16,000	18,800
	360 - Utilities	2,628	3,000	2,571	3,000	3,000
	374 - Repairs & Maintenance	0	0	0	0	0
	DEPARTMENT TOTAL	21,078	29,300	14,415	26,500	29,300
454	MACCLESFIELD PARK					
	200 - Parts & Supplies	4,077	8,000	108	2,000	8,000
	260 - Minor Equipment	0	5,000	0	0	5,000
	300 - Contracted Services	32,450	24,740	23,633	28,355	30,140
	360 - Utilities	42,489	44,500	31,298	35,000	43,500
	374 - Repairs & Maintenance	0	2,500	2,500	2,500	2,500
	DEPARTMENT TOTALS	79,016	84,740	57,540	67,855	89,140
	TOTAL EXPENDITURES (THIS PAGE)	1,048,028	1,164,203	654,774	824,927	1,222,066

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
455	Softball Complex- Fred Allan					
	200 - Parts & Supplies	10,129	5,000	3,466	3,666	5,000
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	1,776	3,420	5,112	3,000	3,420
	360 - Utilities	4,605	4,600	2,254	3,000	4,500
	374 - Repairs & Maintenance	0	1,500	0	500	1,500
	DEPARTMENT TOTALS	16,510	14,520	10,833	10,166	14,420
456	DOG PARK					
	200 - Parts & Supplies	1,534	2,000	275	1,000	2,000
	210 - Office/Administration	0	0	0	0	0
	260 - Minor Equipment	0	1,000	0	0	1,000
	300 - Contracted Services	6,913	8,752	3,411	5,900	8,752
	313 - Engineering	0	0	0	0	0
	360 - Utilities	3,749	3,400	3,677	4,500	4,500
	374 - Repairs & Maintenance	0	500	0	500	500
	DEPARTMENT TOTALS	12,196	15,652	7,363	11,900	16,752
457	SAMOST					
	300 - Contracted Services	0	0	0	0	0
458	SNIPES					
	200 - Parts & Supplies	0	0	0	0	0
	210 - Office/Administration	0	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	0	0	0	0	0
	360 - Utilities	0	0	0	0	0
	374 - Repairs & Maintenance	0	0	0	0	0
	600 - Capital Construction	0	0	0	0	0
	700 - Capital Purchase	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	0	0
459	COMMUNITY CENTER					
	200 - Parts & Supplies	9,903	8,500	2,643	4,000	8,500
	210 - Office/Administration	0	0	0	0	0
	260 - Minor Equipment	1,629	2,000	3,783	3,783	4,000
	300 - Contracted Services	11,464	28,310	15,513	25,290	28,310
	313 - Engineering	0	0	0	0	0
	314 - Legal	0	0	0	0	0
	360 - Utilities	21,052	20,200	15,709	19,800	20,000
	374 - Repairs & Maintenance	0	0	0	0	0
	600 - Capital Construction	0	0	0	0	0
	700 - Capital Purchase	0	25,000	0	0	25,000
	DEPARTMENT TOTALS	44,048	84,010	37,648	52,873	85,810
	TOTAL EXPENDITURES (THIS PAGE)	72,753	114,182	55,843	74,939	116,982

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PARK & RECREATION
EXPENDITURES**

FUND NO. 05

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
469	5 MILE WOODS					
	100 - Personnel	8,091	12,500	2,340	8,000	9,000
	161 - FICA Employer's Share	680	956	179	612	689
	200 - Parts & Supplies	627	2,000	23	500	2,000
	210 - Office/Administration	0	0	0	0	0
	247 - Programs & Events	0	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	300 - Contracted Services	7,609	7,450	16,278	19,150	9,950
	317 - Education/Training	0	0	0	0	0
	321 - Telephone	653	700	598	700	700
	352 - Casualty Insurance	316	350	332	350	350
	354 - Workers' Comp Insurance	3,505	3,500	2,964	3,500	2,432
	360 - Utilities	1,840	5,000	1,178	2,000	5,000
	374 - Repairs & Maintenance	0	7,000	0	0	7,000
	DEPARTMENT TOTALS	23,320	39,456	23,892	34,812	37,121
492	INTERFUND OPERATING TRANSFER					
	001 - General Fund	0	0	0	0	0
	007 - Recreation Capital Reserve	376,000	250,000	0	0	505,000
	009 - Pool Fund	0	0	0	439,715	0
	019 - Special Projects	0	76,650	0	0	47,250
	020 - Debt Service	173,757	173,757	0	173,757	173,357
	065 - NonUniform Pension	40,850	40,850	0	40,850	44,649
	DEPARTMENT TOTALS	590,607	541,257	0	654,322	770,256
	TOTAL EXPENDITURES (THIS PAGE)	613,927	580,713	23,892	689,134	807,377
	TOTAL EXPENDITURES	1,734,709	1,859,098	734,509	1,589,000	2,146,425
	EXCESS REVENUES OVER EXPENDITURES	40,275	21,314	601,201	45,254	(28,509)
	ENDING FUND BALANCE	69,668	77,160	670,869	114,922	86,413

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PARK AND RECREATION FEE IN LIEU
REVENUES**

FUND NO. 06

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	37,180	73,496	109,471	109,471	137,074
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000-Interest Earnings	183	100	344	320	100
387	CONTRIBUTIONS 060 - Developers	72,108	0	27,283	27,283	0
392	TRANSFER FROM BOND FUND 017-Transfer from Bond Fund	0	0	0	0	0
	TOTAL REVENUES	72,291	100	27,627	27,603	100
	TOTAL FUNDS AVAILABLE	109,471	73,596	137,099	137,074	137,174

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PARK AND RECREATION FEE IN LIEU
FUND - EXPENDITURES**

FUND NO. 06

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
452	PARK & REC FEE IN LIEU					
	310 - Professional Services	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
480	MISCELLANEOUS EXPENSE					
	700 - Capital Purchase	0	50,000	0	0	0
	DEPARTMENT TOTALS	0	50,000	0	0	0
492	INTERFUND OPERATING TRANSFERS OUT					
	005 - Parks and Recreation	0	0	0		
	DEPARTMENT TOTALS	0	0	0	0	0
	TOTAL EXPENDITURES	0	50,000	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	72,291	(49,900)	27,627	27,603	100
	ENDING FUND BALANCE	109,471	23,596	137,099	137,074	137,174

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
RECREATION CAPITAL RESERVE
REVENUES**

FUND NO. 07

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	0	376,000	376,130	376,130	127,080
341	INTEREST EARNINGS 000 - Interest Earnings	130	0	1,002	950	500
392	INTERFUND TRANSFERS 005 - Transfer From Parks & Recreation	376,000	250,000	0	0	505,000
	TOTAL REVENUES	376,130	250,000	1,002	950	505,500
	TOTAL FUNDS AVAILABLE	376,130	626,000	377,132	377,080	632,580

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
RECREATION CAPITAL RESERVE
EXPENDITURES**

FUND NO. 07

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
480	MISC. EXPENDITURES					
	600 - Capital Projects	0	500,000	0	0	625,000
492	INTERFUND OPERATING TRANSFERS					
	005 - Park and Recreation			0	250,000	0
	Woodside Bike Path-\$126,000 previously set aside					
	Bike path project current funding					
	Greenway Grant - 52,000 Set aside - \$126,000 Applied for multi modal grant in the amount of \$453,000					
	TOTAL EXPENDITURES	0	500,000	0	250,000	625,000
	EXCESS REVENUES OVER EXPENDITURES	376,130	(250,000)	1,002	(249,050)	(119,500)
	ENDING FUND BALANCE	376,130	126,000	377,132	127,080	7,580

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PROPRIETARY FUNDS - SEWER
REVENUE**

FUND NO. 08 / 18

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
289	1/1 - R/E NET POSITION	2,145,612	(137,872)	3,192,230	3,192,230	723,791
	INTEREST EARNINGS					
341	000-Interest Earnings	4,673	4,000	5,818	5,000	3,500
	GRANTS					
354	040 - State Grant	0	408,521	0	408,521	0
	LATERAL INSPECTIONS					
361	313-Lateral Inspections	0	0	29,800	34,000	30,000
	SEWERAGE CHARGES					
364	110-Connection Fees From	201,524	100,000	151,250	145,000	100,000
	123-Certification Fees	2,675	2,000	1,585	1,800	2,000
	130-Sewer Use Charges	8,227,713	10,020,000	8,462,683	9,885,000	10,000,000
	601-Edgewood Vlg Assessment Fees	10,924	10,924	10,468	10,924	10,924
	DEPARTMENT TOTALS	8,442,836	10,132,924	8,625,987	10,042,724	10,112,924
	FIXED ASSET DISPOSITION					
391	391 - Sale of Fixed Asset	0	0	0	0	0
	INTERFUND TRANSFERS					
392	017 - Transfer from 2016 Bond Fund	123,249	3,500,000	0	0	3,500,000
	REBATE FROM PRIOR YEAR					
395	001-Casualty Insurance	14,082	15,000	13,819	13,819	10,000
	002-Workmens Compensation	3,537	3,000	1,456	1,456	2,500
	DEPARTMENT TOTALS	17,619	18,000	15,275	15,275	12,500
	TOTAL REVENUES	8,588,377	14,063,445	8,676,880	10,505,520	13,658,924

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PROPRIETARY FUNDS - SEWER FUND
EXPENDITURES**

FUND NO. 08 /18

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
429	OPERATING EXPENSES					
	100-Personal Services	274,049	259,778	145,975	259,716	213,427
	103-Overtime	25,714	22,660	6,077	14,000	20,000
	150-Benefits	8,163	12,000	6,958	9,900	9,000
	151-Longevity	4,864	4,000	0	4,000	4,000
	153-Deferred Comp. Match	3,100	4,200	2,605	4,000	4,400
	156-Health care	86,925	85,149	68,905	90,600	98,724
	160-FICA	24,450	21,913	11,232	21,245	18,163
	191-Uniforms	0	1,500	0	1,200	1,000
	210-Office/Administration	1,729	2,500	1,266	2,000	2,000
	227-Fuels and Chemicals	0	0	0	0	0
	232-Diesel & Gasoline Fuel	17,719	16,800	5,788	8,800	12,000
	251-Vehicle Parts & Supplies	11,620	4,000	492	1,200	2,500
	260-Minor Equipment	2,637	4,000	1,012	2,000	2,500
	300-Contracted Services	134,407	127,500	88,227	164,368	169,050
	307-Water Consumption Data	7,929	7,700	5,367	8,000	8,000
	311-Audit Fees	8,500	7,000	8,000	7,000	7,500
	313-Engineering Fees	106,101	200,000	127,942	208,000	208,000
	314-Legal Fees	35,706	40,000	180,924	142,500	125,000
	317-Training	540	1,000	1,088	1,088	1,000
	318-Transmission Fees	4,633,217	5,000,000	2,799,082	4,715,000	5,000,000
	321-Telephone	1,916	2,000	1,381	2,000	2,000
	352-Casualty Insurance	53,044	53,000	55,760	55,760	53,000
	354-Worker's Compensation Insurance	21,020	16,309	17,772	18,000	15,075
	361-Electricity	78,444	84,000	49,215	80,000	80,000
	364-Water & Sewer	3,509	3,620	2,528	3,560	3,600
	375-R&M-Meters/General	16,459	15,000	2,895	10,600	12,000
	376-R&M-Manholes/Mains	67,697	85,000	15,852	28,000	50,000
	377-R&M-Pump Stations	73,477	70,000	38,036	45,000	45,000
	378-R&M-Joint Use Y.B.	41,565	62,000	81,075	92,000	80,000
	379-R&M-Computers	2,160	3,000	1,800	3,000	3,000
	392-Software Maintenance	0	0	0	0	0
	410-Fines and Penalties	0	0	0	0	0
	480-Miscellaneous	1,504	1,500	812	1,500	1,500
	490-Sewer Auth. Admin & Cap Fund	0	0	0	0	0
	600-Capital Projects	173,057	4,655,766	19,643	1,224,000	4,366,794
	601-Edgewood Vlg Sewer Project	29	0	0	0	0
	602-Morrisville Capital Projects	168,386	650,000	231,345	650,000	650,000
	603-Capital Construction-Robinson Place				0	0
	603-YBSA Capital Projects	0	65,000	20,011	65,000	65,000
	604-Capital Construction-Historic Village				0	0
	604-I & I Improvements	0	483,750	11,830	358,000	498,263
	700-Capital Purchases	0	0	0	0	0
	800-Depreciation Expense	0	0	0	0	0
	DEPARTMENT TOTALS	6,089,637	12,071,645	4,010,893	8,301,037	11,831,496
471	DEBT PRINCIPAL					
	003-Principal - GOB 2011/2016	0	0	0	0	0
	004-Principal 2016 (New Money)	695,300	720,100	720,100	720,100	740,300
	DEPARTMENT TOTALS	695,300	720,100	720,100	720,100	740,300
472	DEBT INTEREST					
	002-Amorization Expense	0	0	0	0	0
	003-GOB 2011/2016	0	0	0	0	0
	004-Interest 2016 (New Money)	415,823	394,592	394,592	394,592	372,686
	DEPARTMENT TOTALS	415,823	394,592	394,592	394,592	372,686
	TOTAL EXPENDITURES (THIS PAGE)	7,200,759	13,186,337	5,125,585	9,415,729	12,944,482

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PROPRIETARY FUNDS - SEWER FUND
EXPENDITURES**

FUND NO. 08 / 18

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
483	PENSION FUND EXPENDITURES					
	000-Unfunded Pension Expenses	0	0	0	0	0
492	TRANSFERS					
	001-General Fund	275,000	250,000	250,000	300,000	275,000
	017-Bond Fund	0	0	0	0	0
	065-NonUniform Pension	66,000	66,000	0	66,000	59,573
	DEPARTMENT TOTALS	341,000	316,000	250,000	366,000	334,573
499	CAPITAL RESERVE	0	0	0	0	0
	TOTAL EXPENSES	7,541,759	13,502,337	5,375,585	9,781,729	13,279,055
	NET INCOME (LOSS)	1,046,617	561,108	3,301,295	723,791	379,869
	SEWER FUND NET POSITION					
279 / 283	1/1 RETAINED EARNINGS	2,145,613	276,664	3,192,230		
	NET INCOME (LOSS)	1,046,617	561,108	3,301,295	723,791	379,869
279 / 283	12/31 RETAINED EARNINGS	3,192,230	837,772	6,493,525	723,791	379,869
	SEWER FUND CASH FLOW					
100	1/1 - CASH BALANCE	(1,303,799)				
	NET INCOME (LOSS)	1,046,617				
	(INCREASE) / DECREASE IN:					
	ACCTS RECEIVABLE	(235,714)				
	CAPITAL & OTHER ASSETS	0				
	INCREASE / (DECREASE) IN:					
	ACCTS PAYABLE	(893,099)				
	LONG TERM DEBT	0				
	OTHER LIABILITIES	(52,359)				
100	12/31 - CASH BALANCE	(1,438,354)				

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
COMMUNITY POOL
REVENUES**

FUND NO. 09

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
289	1/1 CASH BALANCE	91,645	18,239	16,473	16,473	(0)
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000 - Interest Earnings	897	750	93	100	100
367	COMMUNITY POOL					
	100 - Membership Fees	832,265	895,000	42,515	42,515	680,142
	200 - Miscellaneous Sales	113,591	110,000	0	4,385	125,000
	DEPARTMENT TOTALS	945,856	1,005,000	42,515	46,900	805,142
380	MISCELLANEOUS REVENUES					
	000 - Miscellaneous Revenues	514	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	0	0	0	0	180,283
	005 - Park and Rec Fund	0	0	0	439,715	0
	031 - Pool Capital Reserve	0	0	0	0	0
	DEPARTMENT TOTALS	0	0	0	439,715	180,283
395	REBATE FROM PRIOR YEAR					
	001 - Casulty Insurance	3,696	4,100	3,625	1,088	4,000
	002 - Workmens Compensation	7,072	1,400	2,914	2,914	3,234
	DEPARTMENT TOTALS	10,768	5,500	6,539	4,002	7,234
	TOTAL REVENUES	958,035	1,011,250	49,147	490,717	992,759
	TOTAL FUNDS AVAILABLE	1,049,680	1,029,489	65,620	507,190	992,759

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
COMMUNITY POOL
EXPENDITURES**

FUND NO. 09

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
452	COMMUNITY POOL					
	100 - Personel Services	414,844	435,000	133,451	180,581	435,000
	103 - Over Time	35,736	18,000	36	36	25,000
	150 - Benefits	1,165	1,200	993	1,200	1,200
	153 - Deferred Comp match	2,700	2,800	2,954	4,000	4,000
	156 - Hospitalization	63,675	59,371	50,364	63,078	66,742
	161 - FICA Employer's Share	31,782	34,655	8,351	13,817	35,190
	200 - Parts and Supplies	244	7,000	0	0	7,000
	210 - Office/Administration	27,341	16,500	11,539	11,561	14,000
	222 - Chemicals	30,190	30,000	0	0	40,000
	238 - Uniforms	0	8,000	0	0	8,000
	247 - Events and Programs	31	15,000	1,796	1,774	15,000
	248 - Membership Refunds	0	0	42,623	42,623	0
	249 - Other Exp. @ Pool	54,338	2,000	0	0	2,000
	260 - Minor Equipment	47,696	38,615	26,647	25,825	30,000
	300 - Contracted Services	50,666	71,770	50,330	55,945	77,700
	310 - Administrative Fees	0	0	0	0	0
	317 - Education/Training	125	7,000	395	375	8,800
	318 - Professional Services/Marketing	0	9,700	1,770	1,770	9,700
	352 - Casualty Insurance	13,912	14,000	14,624	14,000	14,000
	354 - Workers' Comp. Insurance	42,038	33,000	35,548	33,000	29,177
	360 - Utilities	61,148	60,000	14,594	16,000	60,000
	373 - Maint/Repairs/Facility	105,680	72,000	10,069	27,605	96,250
	376 - Maintenance/Grounds	7,274	0	0	0	0
	600 - Capital Construction	0	0	0	0	0
	700 - Capital Purchases	0	0	0	0	0
	800 - Depreciation Expense	0	0	0	0	0
	DEPARTMENT TOTALS	990,586	935,611	406,084	493,190	978,759
492	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	0	0	0	0	0
	031 - Pool Capital Reserve	25,000	75,000	0	0	0
	065 - NonUniform Pension	13,617	14,000	0	14,000	14,000
	TRANSFERS TOTAL	38,617	89,000	0	14,000	14,000
	TOTAL EXPENSES	1,029,203	1,024,611	406,084	507,190	992,759
	12/31 CASH BALANCE	16,473	4,878	(340,464)	(0)	(0)

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
TRAFFIC IMPACT FUND
REVENUES**

FUND NO. 11

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	148,397	136,697	141,633	141,633	137,244
341	INTEREST EARNINGS 000 - Interest Earnings	431	300	368	375	250
387	CONTRIBUTIONS 519 - Dev. Contr. Service Area 2	0	0	1,236	1,236	0
392	INTERFUND TRANSFERS IN 001 - Transfers From General Fund	0	0	0	0	0
	TOTAL REVENUES	431	300	1,604	1,611	250
	TOTAL FUNDS AVAILABLE	148,828	136,997	143,237	143,244	137,494

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
TRAFFIC IMPACT FUND
EXPENDITURES**

FUND NO. 11

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
439	HIGHWAY CONSTRUCTION					
	313 - Engineering Fees	7,194	45,000	5,017	6,000	0
	600 - Traffic Projects	0	0	0	0	0
	DEPARTMENT TOTAL	7,194	45,000	5,017	6,000	0
492	INTERFUND TRANSFERS OUT					
	015 - Transfers To Golf	0	0	0	0	0
	TOTAL EXPENDITURES	7,194	45,000	5,017	6,000	0
	EXCESS REVENUES OVER EXPENDITURES	(6,764)	(44,700)	(3,413)	(4,389)	250
	ENDING FUND BALANCE	141,633	91,997	138,220	137,244	137,494

**LOWER MAKEFIELD TOWNSHIP
2021 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
REVENUES**

ND NO. 15

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 09/30/20	2020 PROJECTED	2021 BUDGET
100	1/1 NET POSITION	689,823	0	(0)	(0)	0
	<u>REVENUES:</u>					
341	INTEREST EARNINGS					
	000-Interest Earnings	0	0	0	0	0
367	GOLF PARTICIPATION FEES					
	100-Greens Fees	1,311,361	1,400,000	1,047,227	1,251,272	1,400,000
	110-Practice Range Revenue	168,235	165,000	132,257	155,000	170,300
	120-Cart Revenue	514,211	495,000	383,935	453,240	545,000
	130-Clothing	65,982	65,000	29,286	37,765	70,000
	131-Accessories	11,594	13,500	3,299	7,414	12,800
	132-Balls/Gloves	39,942	42,000	23,688	34,085	40,000
	133-Clubs	27,700	20,000	15,707	16,507	25,000
	134-Bags/Other Merchandise	8,001	14,000	3,671	6,197	8,000
	135-Lessons - Junior Camp	70,962	75,000	51,340	45,458	75,000
	136-Club Rental	3,870	3,000	1,195	2,104	4,000
	138-Handicap Fee	9,667	15,000	5,965	5,965	12,000
	139-Other Revenue	10,950	12,000	7,507	10,097	10,000
	140-Food	222,397	220,000	99,270	132,954	224,000
	141-Beverage	16,011	25,000	11,835	14,407	15,000
	142-Beer	162,001	155,000	78,004	100,040	162,900
	143-Liquor	64,711	59,000	31,367	39,568	61,000
	144-Wine	18,949	20,000	8,521	11,934	14,200
	145-Tabacco	0	0	0	0	0
	147-Other Revenue	58,476	57,000	27,956	33,733	35,000
	150-Food Sales - Banquet	178,734	200,000	45,112	93,153	125,000
	151-Beverage Sales - Banquet	37	2,500	113	279	500
	152-Beer Sales - Banquet	17,556	25,000	3,194	8,708	10,000
	153-Liquor Sales - Banquet	16,074	18,000	8,188	9,840	12,000
	154-Wine Sales - Banquet	2,900	4,000	2,299	3,429	2,500
	192-Interest Income	1,402	1,000	866	580	400
	195-Other G & A Revenue	10,846	0	2,079	3,611	9,000
	DEPARTMENT TOTALS	3,012,569	3,106,000	2,023,880	2,477,340	3,043,600
380	MISCELLANEOUS REVENUES					
	000-Miscellaneous Revenue	0	0	0	0	0
391	REVENUES					
	000-Sale of Fixed Assets	0	0	0	0	0
392	INTERFUND TRANSFER					
	001-Transfer from General Fund	433,126	276,776	0	633,190	289,120
	011-Transfer from Traffic Impact	0	0	0	0	0
	020-Transfer from Debt Services	0	0	0	0	0
	DEPARTMENT TOTALS	433,126	276,776	0	633,190	289,120
	TOTAL REVENUES	3,445,695	3,382,776	2,023,880	3,110,530	3,332,720
	TOTAL FUNDS AVAILABLE	3,445,695	3,382,776	2,023,879	3,110,530	3,332,720

LOWER MAKEFIELD TOWNSHIP
2021 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES

ND NO. 15

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 09/30/20	2020 PROJECTED	2021 BUDGET
453	GOLF COURSE					
	800-Depreciation Expense	0	0	0		
462	COURSE & GROUNDS					
	100-Course & Grounds Salaried	140,812	135,000	69,434	105,015	120,000
	101-Course & Grounds Hourly	181,267	165,000	130,866	159,540	180,000
	150-Benefits	22,822	24,000	20,487	23,316	24,000
	161-FICA	33,287	22,950	20,343	20,238	22,950
	162-Unemployment Compensation Tax	0	14,165	0	8,709	9,000
	191-Laundry - Uniforms	4,485	1,500	2,274	2,500	1,725
	200-Supplies	5,345	7,000	11,313	11,047	9,000
	222-Chemicals	75,094	75,000	51,010	76,338	75,000
	223-Fertilizer	20,179	30,000	18,279	25,312	25,000
	224-Seeds/Trees Expenses	1,773	2,000	101	191	2,000
	232-Gas/Oil	11,827	12,000	7,591	9,970	20,000
	260-Small Tools	7,419	2,000	1,698	1,698	1,200
	300-Outside Services	2,983	3,000	1,398	1,546	11,500
	317-Education & Training	60	1,100	0	450	1,100
	321-Telephone and fax	0	0	0	0	0
	322-Aquatic Weed Management	2,500	2,500	450	850	2,500
	323-Irrigation	3,544	8,500	1,315	4,465	5,000
	324-Port-O-Lets	294	865	0	180	864
	326-Sand/Top Dressing	9,775	6,000	3,797	6,000	5,600
	329-Course & Grounds Travel	2,204	2,200	0	0	2,200
	335-Tournament Expenses	1,688	0	2,810	0	0
	354-Worker's Compensation	6,983	7,500	5,700	8,200	8,700
	362-Utilities - Pump House	12,597	14,000	10,416	13,520	15,350
	363-Water	7,394	8,000	3,190	13,500	10,000
	364-Utilities - Maintenance Building	2,885	2,550	102	989	6,500
	370-Equipment Lease	48,920	70,800	42,004	55,953	63,660
	371-Equipment Rental	21,542	6,000	6,700	4,175	5,050
	373-Building Management	2,600	2,000	0	360	1,500
	374-Repairs & Maintenance	25,782	35,000	28,906	37,954	25,000
	376-Landscape Expenses	1,846	4,000	2,778	4,453	4,500
	420-Subscriptions	4,009	2,500	1,550	1,708	520
	480-Course & Grounds Miscellaneous	80	1,000	252	522	900
	481-Other Course & Ground Expenses	0	0	0	0	0
	700-Capital Purchases	0	0	0	0	0
	DEPARTMENT TOTALS	661,998	668,130	444,766	598,699	660,319
463	PRACTICE RANGE					
	200-Supplies	12,632	6,000	4,499	5,099	5,000
	201-Range Balls	13,908	17,500	13,125	16,125	15,000
	DEPARTMENT TOTALS	26,540	23,500	17,624	21,224	20,000

LOWER MAKEFIELD TOWNSHIP
2021 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES

ND NO. 15

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 09/30/20	2020 PROJECTED	2021 BUDGET
464	CARTS					
	100-Carts - Salaried	0	0	0	0	
	101-Carts - Hourly	69,755	70,000	40,138	48,808	65,000
	150-Benefits	0	0	0	0	0
	161-FICA	7,143	5,355	4,028	3,734	4,973
	162-Unemployment Compensation Tax	0	3,396	0	1,161	2,000
	200-Supplies	7,633	3,000	17,250	17,250	12,000
	260-Minor Equipment - Carts	313	500	0	0	700
	374-Repairs & Maintenance	0	1,000	690	790	1,500
	380-Cart Lease	82,656	81,600	61,992	68,800	59,000
	DEPARTMENT TOTALS	167,500	164,851	124,097	140,543	145,173
465	PRO SHOP					
	100-Pro Shop - Salaried	135,205	130,000	99,611	120,000	120,000
	101-Pro Shop - Hourly	85,972	72,000	35,412	56,503	75,000
	150-Benefits	4,011	5,000	3,621	4,363	4,800
	161-FICA	22,563	15,453	13,783	13,502	14,918
	162-Unemployment Compensation Tax	0	10,325	0	5,212	8,600
	180-Cost of Goods Sold - Merchandise	129,818	105,000	80,078	90,826	127,538
	191-Laundry - Uniforms	0	6,000	0	3,319	4,000
	199-Comission	0	0	0	0	0
	200-Supplies	785	1,000	386	577	1,000
	203-Score Cards	1,932	1,500	1,393	1,393	1,500
	206-Miscellaneous Supplies	186	700	0	285	500
	211-Handicap Expenses	11,828	12,000	11,292	11,292	12,000
	317-Education & Training	0	1,000	0	285	500
	335-Tournament Expense	0	1,500	0	1,033	1,200
	354-Worker's Compensation	5,038	6,000	3,943	5,943	6,300
	374-Repairs & Maintenance	0	0	0	0	0
	400-Over/Short	0	0	0	0	0
	419-Golf Club Rental Expense	2,245	0	0	0	0
	420-Dues and Subscriptions	6,120	4,500	7,777	6,376	6,200
	481-Other Pro Shop Expenses	4,921	3,500	1,582	3,007	3,000
	DEPARTMENT TOTALS	410,622	375,478	258,878	323,916	387,056
466	FOOD & BEVERAGE					
	100-Food & Beverage - Salaried	147,406	130,000	102,037	135,968	132,220
	101-Food & Beverage - Hourly	136,759	125,000	63,741	88,665	100,000
	150-Benefits	3,333	4,000	2,890	3,404	6,000
	161-FICA	27,942	19,508	17,831	17,184	17,765
	162-Unemployment Compensation Tax	0	10,250	0	7,207	8,462
	180-Cost of Goods Sold - Food	140,122	150,000	72,155	109,935	130,000
	181-Cost of Goods Sold - Beverage	14,267	6,000	10,246	9,598	12,236
	182-Cost of Goods Sold - Beer	50,951	56,500	25,907	37,798	50,582
	183-Cost of Goods Sold - Liquor	22,242	25,000	10,885	15,004	23,300
	184-Cost of Goods Sold - Wine	9,179	8,000	5,093	6,145	8,000
	185-Cost of Goods Sold - Banquet	0	0	0	0	0
	191-Laundry - Uniforms	3,249	2,000	23	28	2,000
	192-Laundry - Linens	7,076	6,750	3,682	3,822	6,750
	200-Bar Supplies	924	1,000	370	292	800

LOWER MAKEFIELD TOWNSHIP
2021 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES

ND NO. 15

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 09/30/20	2020 PROJECTED	2021 BUDGET
cont.	201-China/Glass/Silver	410	1,000	1,168	511	2,000
	202-Cleaning Supplies	1,963	1,200	1,529	1,580	2,000
	203-Dining Room Supplies	0	0	0	0	0
	204-Kitchen Supplies	6,221	6,000	1,379	4,130	4,500
	205-Paper Supplies	6,869	7,600	4,812	6,510	7,400
	206-Miscellaneous Supplies	301	800	60	160	1,000
	209-Flowers/Decorations	1,310	2,500	119	785	600
	215-Licenses & Permits	3,532	3,500	2,020	886	2,750
	225-Meals & Entertainment	278	600	2,243	2,403	4,250
	300-Outside Services	10,782	12,000	12,494	12,361	6,100
	317-Education & Training	430	600	0	80	600
	341-Printing/Reproduction	2,033	1,200	3,942	4,347	2,250
	354-Worker's Compensation	5,432	6,000	4,434	6,434	7,180
	371-Equipment Rental	4,860	6,500	3,471	4,870	4,500
	374-Repairs & Maintenance	12,297	11,600	5,149	11,806	11,600
	381-Other Food & Beverage Expenses	23	1,000	512	508	1,000
	400-Over/Short	(619)	0	(47)	0	0
	DEPARTMENT TOTALS	619,573	606,108	358,145	492,421	555,845
467	Marketing					
	340-Advertising	11,534	12,000	17,769	13,092	12,000
	345-Tournaments	36,390	12,500	7,315	11,572	12,500
	346-Cyber Golf	4,146	7,500	5,659	11,405	12,000
	347-Collateral	0	0	0	0	0
	350-Website	0	0	0	0	0
	DEPARTMENT TOTALS	52,070	32,000	30,744	36,069	36,500
468	General & Administrative					
	100-General & Administrative - Salaries	154,325	132,000	101,033	139,714	140,594
	101-General & Administrative - Hourly	0	0	0	0	5,472
	150-Benefits	3,607	3,600	2,354	2,857	3,600
	161-FICA	14,216	10,098	10,579	10,647	10,755
	162-Unemployment Compensation Tax	0	3,100	0	4,371	3,234
	191-Laundry - Uniforms	700	0	0	0	0
	192-Staff Uniforms	151	500	113	203	1,000
	202-Cleaning Supplies	780	1,000	2,038	3,223	1,200
	207-Bathroom Supplies	833	1,000	292	562	3,500
	210-Office Supplies	6,921	6,000	5,274	6,746	6,600
	215-Taxes, Licenses & Permits	70	500	0	0	1,000
	225-Meals & Entertainment	14	500	0	45	700
	300-Outside Services	19,263	12,000	11,077	12,268	12,000
	312-Management Fees	93,996	94,500	72,513	94,500	96,000
	314-Legal Fees	0	0	0	0	0
	317-Education & Training	0	0	2,495	955	600
	321-Telephone	7,777	10,000	3,622	5,935	8,200
	325-Postage/Messenger	1,497	1,700	949	1,479	1,200
	329-Travel	2,597	3,500	838	2,053	3,600
	338-Credit Card Charges	67,117	60,000	53,853	66,998	51,000

**LOWER MAKEFIELD TOWNSHIP
2021 ANNUAL OPERATING BUDGET
GOLF COURSE FUND
EXPENDITURES**

FUND NO. 15

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 09/30/20	2020 PROJECTED	2021 BUDGET
cont.	339-Bank Charges	287	1,000	362	432	1,600
	340-Advertising & Promotion	0	0	0	0	0
	341-Printing/Reproduction	0	0	0	0	0
	342-Employee Procurement	0	500	0	0	800
	343-Data Processing Expenses	1,138	10,000	0	4,050	10,000
	354-Worker's Compensation	1,945	2,500	1,758	2,590	2,812
	360-Utilities - Clubhouse	39,652	45,000	23,171	37,706	30,000
	361-Water	11,959	10,000	19,012	7,000	10,300
	362-Cable TV	3,769	3,500	2,848	3,523	3,000
	363-Trash Removal	0	0	0	0	0
	372-Security	2,336	2,200	1,450	1,811	2,000
	374-Repairs & Maintenance	0	1,000	0	0	0
	375-Clubhouse Maintenance	10,730	12,000	6,174	10,476	11,500
	376-Equipment Maintenance	46	0	1,567	0	0
	401-Bad Debt Expense	0	500	0	0	0
	420-Dues & Subscriptions	2,861	3,500	786	2,461	3,750
	480-Miscellaneous	304	1,000	326	270	1,400
	481-Other General & Admin Expenses	0	0	0	0	0
	540-Contributions	0	0	0	540	1,100
	700-Capital Purchases	13,688	40,000	28,122	35,000	60,000
	DEPARTMENT TOTALS	462,582	472,698	352,604	458,415	488,517
471	Debt Principal					
	000-Debt Principal 2010/2015	610,000	630,000	630,000	630,000	655,000
	005-Debt Principal 2013A	0	0	0	0	0
	009-Debt Principal GOB 2018	0	0	0	0	0
	DEPARTMENT TOTALS	610,000	630,000	630,000	630,000	655,000
472	Debt Interest					
	002-Debt Interest - D.V.R.F.A.	0	0	0	0	0
	003-Debt Interest - GOB 2010/2015	63,600	38,800	25,700	38,800	13,100
	004-Debt Interest - Amortization Expen	0	0	0	0	0
	005-Debt Interest - GOB 2013A	42,956	42,956	21,478	42,186	42,956
	009-Debt Interest - GOB 2018	328,255	328,255	164,128	328,255	328,255
	DEPARTMENT TOTALS	434,811	410,011	211,306	409,241	384,311
475	BOND ISSUANCE COSTS					
	000-Bond Issuance Costs	0	0	0	0	
492	Transfers					
	001-Transfer to General Fund	0	0	0	0	0
	TOTAL EXPENDITURES	3,445,696	3,382,776	2,428,164	3,110,529	3,332,720
	EXCESS REVENUES OVER EXPENDITURES	(0)	0	(404,285)	1	0
	NET INCOME / (LOSS)	(0)	0	(404,285)	0	0

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
2016 BOND PROCEEDS
REVENUES**

FUND NO. 17

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	I/1 FUND BALANCE	4,739,474	4,894,124	4,905,059	4,905,059	4,944,020
341	INTEREST EARNINGS 000-Interest Earnings	100,924	100,000	42,277	50,000	35,000
392	INTERFUND TRANSFERS 019-Transf from Special Projects Fund	300,000	0	0	306,416	0
393	BOND PROCEEDS 105 - Bond Proceeds	0	0	0	0	0
	TOTAL REVENUES	400,924	100,000	42,277	356,416	35,000
	TOTAL FUNDS AVAILABLE	5,140,398	4,994,124	4,947,336	5,261,475	4,979,020

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
2016 BOND PROCEEDS
EXPENDITURES**

FUND NO. 17

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
492	INTERFUND TRANSFERS					
	001 - Transfer To General Fund	0	0	0	0	0
	003 - Transfer To Fire Protection	0	0	0	0	0
	005 - Transfer To Park & Recreation	0	0	0	0	0
	006 - Transfer To Park & Rec FIL	0	0	0	0	0
	018 - Transfer To Sewer Capital	123,249	3,600,000	0	0	3,500,000
	019 - Transfer To Special Projects	112,090	1,250,000	0	11,039	1,235,000
	030 - Transfer To Capital Reserve	0	0	306,416	306,416	0
	DEPARTMENT TOTALS	235,339	4,850,000	306,416	317,455	4,735,000
	TOTAL EXPENDITURES	235,339	4,850,000	306,416	317,455	4,735,000
	EXCESS REVENUES OVER EXPENDITURES	165,585	(4,750,000)	(264,139)	38,961	(4,700,000)
	ENDING FUND BALANCE	4,905,059	144,124	4,640,920	4,944,020	244,020

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
SPECIAL PROJECTS FUND
REVENUES**

FUND NO. 19

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	142,105	0	37,235	37,235	29,588
341	INTEREST EARNINGS					
	000 - Interest Earnings	108	100	0	0	0
351	FEDERAL GRANTS					
	092 - FEMA - 2012	0	0	0	0	0
	093 - FEMA - 2015	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	0	0	0
354	STATE GRANTS					
	050-ARLE Grant	0	319,000	0	0	319,000
	051 - Multi-Modal Grant	0	0	0	0	0
	052 - Dog Park Grant	7,841	0	247	222	0
	053 - PCCD Grant	0	0	48,719	48,719	0
	DEPARTMENT TOTAL	7,841	319,000	48,966	48,941	319,000
357	LOCAL GOVERNMENT GRANTS					
	001 - Local Government Grants	300,000	725,000	0	0	725,000
380	MISCELLANEOUS REVENUES					
	006 - Park & Ride Lot Sale	0	0	0	0	0
387	CONTRIBUTIONS					
	190 - Offsite Improvement Fees	21,899	20,000	0	0	0
	191 - Offsite Traffic Improvement Fees	29,168	12,000	8,873	8,873	0
	197 - Matrix Fee	0	0	0	0	0
	DEPARTMENT TOTAL	51,067	32,000	8,873	8,873	0
392	INTERFUND TRANSFER					
	001 - Transfer From General Fund	33,702	29,588	0	0	0
	005 - Transfer From Park & Rec	0	76,650	0	0	47,250
	017 - Transfer From 2016 Bond Fund	112,090	1,250,000	0	11,039	1,235,000
	021 - Transfer From Regency Bridge Fund	0	0	0	0	0
	DEPARTMENT TOTAL	145,792	1,356,238	0	11,039	1,282,250
	TOTAL REVENUES	504,808	2,432,338	57,839	68,853	2,326,250
	TOTAL FUNDS AVAILABLE	646,913	2,432,338	95,075	106,088	2,355,838

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
SPECIAL PROJECTS FUND
EXPENDITURES**

FUND NO. 19

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
460	SPECIAL PROJECTS					
	700 - Land Acquisition	0	0	0	0	0
492	INTERFUND TRANSFERS OUT					
	001-Transfer to General Fund	0	0	0	0	0
	017-Transfer to Bond Fund	300,000	0	0	0	0
	020 - Transfer to Debt Service	0	0	0	0	0
	DEPARTMENT TOTAL	300,000	0	0	0	0
600	CAPITAL CONSTRUCTION					
	610-Snipes Tract Development	0	0	0	0	0
	611-Memorial Park East Development	0	0	0	0	0
	612-Dog Park Construction	(1,208)	0	0	0	0
	613-Caiola Field Improvements	0	0	0	0	0
	614-Sandy Run	61,740	1,250,000	8,577	15,000	735,000
	615-Big Oak/Make - turn lane, x-walk	0	260,000	3,892	10,000	250,000
	616-Rt.332-Mir.Lake-signal interconne	0	59,000	5,649	6,500	52,500
	617-Community Park Trail-engineering	104,651	108,750	63,029	45,000	63,750
	618-Community Park Trail - Construct.	0	725,000	0	0	725,000
	619-Police Records Mngmt.	44,384	29,588	0	0	0
	620-Codes scanning of permits	47,926	0	0	0	0
	657-Special Projects	50,350	0	0	0	0
	658-Quiet Zone - Engineering	0	0	0	0	0
	659-Quiet Zone - Construction	334	0	0	0	500,000
	666-PEMA Sweeny Acquisition	0	0	0	0	0
	667-PEMA Elevation	0	0	0	0	0
	668-PEMA 2014 Elevation	0	0	0	0	0
	715-PEMA Elevation Grant Professiona	0	0	0	0	0
	748-Woodside Road Bikepath	1,500	0	0	0	0
	DEPARTMENT TOTAL	309,677	2,432,338	81,146	76,500	2,326,250
	TOTAL EXPENDITURES	609,677	2,432,338	81,146	76,500	2,326,250
	EXCESS REVENUES OVER EXPENDITURES	(104,870)	0	(23,306)	(7,647)	0
	ENDING FUND BALANCE	37,235	0	13,929	29,588	29,588

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
DEBT SERVICE FUND
REVENUES**

FUND NO. 20

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	78,978	82,315	(14,273)	(14,273)	(0)
301	REAL ESTATE TAXES	2.79 mills	2.79 mills			2.79 Mills
	100 - Current	1,454,669	1,475,283	1,444,084	1,476,000	1,480,039
	200 - Delinquent	9,991	8,000	9,050	12,600	10,000
	600 - Interim	5,283	2,500	2,568	2,568	2,500
	601 - Interim - Delinquent	247	500	324	401	500
	DEPARTMENT TOTALS	1,470,190	1,486,283	1,456,025	1,491,569	1,493,039
341	INTEREST EARNINGS					
	000 - Interest Earnings	1,005	1,400	551	600	750
380	MISCELLANEOUS REVENUE					
	000 - Miscellaneous Revenue	0	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	001 - General Fund	0	0	0	84,718	69,600
	003 - Fire Protection Fund	49,114	49,300	49,300	49,300	49,056
	005 - Park & Recreation	173,757	173,757	0	173,757	173,757
	019 - Street Projects	0	0	0	0	0
	030 - Capital Reserve	0	0	0	0	0
	DEPARTMENT TOTALS	222,871	223,057	49,300	307,775	292,413
393	NOTE PROCEEDS					
	000 - 2018 Bond Proceeds	0	0	0	0	0
394	BOND PREMIUMS					
	000 - 2019 Bond Premiums	0	0	0	0	0
	TOTAL REVENUES	1,694,066	1,710,740	1,505,876	1,799,944	1,786,202
	TOTAL FUNDS AVAILABLE	1,773,044	1,793,055	1,491,603	1,785,671	1,786,202

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
DEBT SERVICE FUND
EXPENDITURES**

FUND NO. 20

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
471	DEBT PRINCIPAL					
	000 - Principal - 2010A	0	0	0	0	0
	002 - Principal - 2015	925,000	960,000	960,000	960,000	995,000
	004 - Principal - PEMA	801	0	0	0	0
	005 - Principal - D.V.R.F.A. 2004	0	0	0	0	0
	006 - Principal - 2013A	15,000	15,000		15,000	15,000
	007 - Principal - 2016	289,700	299,900	299,900	299,900	309,700
	009-Principal -GOB 2018	115,000	120,000	120,000	120,000	130,000
	384 - Principal - Radio Equipment	46,754	46,754	47,754	46,754	46,754
	DEPARTMENT TOTAL	1,392,255	1,441,654	1,427,654	1,441,654	1,496,454
472	DEBT INTEREST					
	000 - Interest - 2010A	0	0	0	0	0
	002 -Interest - 2015	96,700	59,000	39,100	59,000	19,900
	004 -Interest - PEMA	1	0	0	0	0
	005 - Interest - D.V.R.F.A. 2004	0	0	0	0	0
	006 - Interest - 2013A	17,075	16,700	8,350	16,700	16,325
	007 - Interest - 2016	206,396	197,552	197,552	197,552	188,408
	009 - Interest- GOB 2018	69,025	64,900	33,650	64,900	59,250
	384 - Radio Equipment Install	3,365	3,365	2,365	3,365	3,365
	DEPARTMENT TOTAL	392,562	341,517	281,017	341,517	287,248
475	FISCAL AGENT'S FEES					
	000 - Trustee Fees	2,500	2,500	2,500	2,500	2,500
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	0	0	(212)	0	0
	015 - Trnsfer to Golf Fund	0	0	0	0	0
	DEPARTMENT TOTAL	0	0	(212)	0	0
493	BOND ISSUANCE					
	000 - 2018 Bond Issuance Cost	0	0	0	0	0
494	PAYMENT TO REFUNDING AGENT					
	000 - Payment to Refunding Agent	0	0	0	0	0
	TOTAL EXPENDITURES	1,787,317	1,785,671	1,710,960	1,785,671	1,786,202
	EXCESS REVENUES OVER EXPENDITURES	(93,251)	(74,931)	(205,083)	14,273	0
	ENDING FUND BALANCE	(14,273)	7,384	(219,357)	(0)	(0)

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
REGENCY BRIDGE
REVENUES**

FUND NO. 21

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	400,822	454,822	463,154	463,154	537,134
341	INTEREST EARNINGS 000-Interest Earnings	1,282	1,000	1,301	1,380	
380	MISCELLANEOUS REVENUE 000-Miscellaneous Revenue	61,050	0	72,600	72,600	
	TOTAL REVENUES	62,332	1,000	73,901	73,980	0
	As part of the matrix settlement agreement all funds in this account must be utilized for "open space and/or infrastructure improvements in the area bounded by the south side of the railroad tracks and west of Stoney Hill Road"					
	TOTAL FUNDS AVAILABLE	463,154	455,822	537,055	537,134	537,134

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
REGENCY BRIDGE
EXPENDITURES**

FUND NO. 21

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
	Trail improvements	0	5,000	0	0	
	TOTAL EXPENDITURES	0	5,000	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	62,332	(4,000)	73,901	73,980	0
	ENDING FUND BALANCE	463,154	450,822	537,055	537,134	537,134

TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
CAPITAL RESERVE FUND
REVENUES

FUND NO. 30

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	0	0	40,857	40,857	(0)
	Deferred Revenue	0	0			
	Accounts Payable	0	0			
	Accounts Receivable	0	0			
	Cash Total	0	0	40,857	40,857	(0)
341	INTEREST EARNINGS					
	000-Interest Earnings	0	0	17	17	
354	STATE GRANTS					
	050-RACP Grant Award	0	0	0		
380	MISCELLANEOUS REVENUE					
	006-Water Company Road Reimburse.	0	0	0		
	007-Insurance Reimbursement	0	0	0		
	DEPARTMENT TOTALS	0	0	0	0	0
387	CONTRIBUTIONS					
	302-Toll Brothers/Matrix - Final Payment	0	0	0		
	500-LMT Community Center	0	0	0		
	DEPARTMENT TOTALS	0	0	0	0	0
392	INTERFUND OPERATING TRANSFERS					
	001-General Fund	194,899	152,500	8,584	138,608	158,000
	017-2016 Bond Fund	0	0	306,416	306,416	0
	DEPARTMENT TOTALS	194,899	152,500	315,000	445,024	158,000
	TOTAL REVENUES	194,899	152,500	315,017	445,041	158,000
	TOTAL FUNDS AVAILABLE	194,899	152,500	355,874	485,898	158,000

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
CAPITAL RESERVE FUND
EXPENDITURES**

FUND NO. 30

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
460	PROJECTS					
	702-RACP Professional Services	0	0	0	0	0
	713-Community Center - Const	0	0	0	0	0
	714-Community Center - Prof Services	0	0	0	0	0
	724-Storm Water Projects	0	0	18,561	18,561	0
	DEPARTMENT TOTALS	0	0	18,561	18,561	0
472	DEBT INTEREST					
	003-Interest Expense Bucks County	0	0	0	0	0
480	MISC. EXPENDITURES					
	600-Capital Projects - Township Facilit	0	0	0	0	35,000
	601-Capital Construction - Roads	40,602	0	0	0	0
	700-Capital Purchases-Gen Fund	113,440	128,000	101,004	127,800	123,000
	702-Capital Purchases-Parks & Rec	0	0	0	0	0
	703-Capital Purchases-Public Works	0	0	315,000	315,000	0
	800-Capital Purchase - Street Equiq	0	24,500	24,537	24,537	0
	DEPARTMENT TOTALS	154,042	152,500	440,541	467,337	158,000
492	INTERFUND TRANSFERS					
	020-Transfer to Debt Service	0	0	0	0	0
	TOTAL EXPENDITURES	154,042	152,500	459,102	485,898	158,000
	EXCESS REVENUES OVER EXPENDITURES	40,857	0	(144,084)	(40,857)	0
	ENDING CASH BALANCE	40,857	0	(103,228)	(0)	(0)

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
POOL CAPITAL RESERVE FUND
REVENUES**

FUND NO. 31

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	396,129	1,629	25,986	25,986	14,264
	REVENUES:					
341	INTEREST EARNINGS					
	000-Interest Earnings	532	25	69	70	25
392	INTERFUND TRANSFERS					
	009-Transfer From Pool	25,000	75,000	0	0	0
	TOTAL REVENUES	25,532	75,025	69	70	25
	TOTAL FUNDS AVAILABLE	421,661	76,654	26,055	26,056	14,289

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
POOL CAPITAL RESERVE FUND
EXPENDITURES**

FUND NO. 31

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
480	MISCELLANEOUS EXPENDITURES					
	600-Capital Projects	395,675	75,000	11,792	11,792	
	TOTAL EXPENDITURES	395,675	75,000	11,792	11,792	0
	EXCESS REVENUES OVER EXPENDITURES	(370,143)	25	(11,723)	(11,722)	25
	ENDING FUND BALANCE	25,986	1,654	14,263	14,264	14,289

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
TREE BANK FUND
REVENUES**

FUND NO. 32

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	103,270	103,495	108,671	108,671	108,971
341	INTEREST EARNINGS 000 - Interest Earnings	315	200	288	300	150
380	MISCELLANEOUS REVENUES 006 - Sale of Park & Ride	0	0	0	0	0
387	DEVELOPER CONTRIBUTIONS 060 - Fee in Lieu of Trees	10,055	0	0	0	0
	TOTAL REVENUES	10,370	200	288	300	150
	TOTAL FUNDS AVAILABLE	113,640	103,695	108,959	108,971	109,121

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
TREE BANK FUND
EXPENDITURES**

FUND NO. 32

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
455	SHADE TREES 760 - Tree Purchase & Landscaping	4,969	35,000	0	0	25,000
	TOTAL EXPENDITURES	4,969	35,000	0	0	25,000
	EXCESS REVENUES OVER EXPENDITURES	5,401	(34,800)	288	300	(24,850)
	ENDING FUND BALANCE	108,671	68,695	108,959	108,971	84,121

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
LIQUID FUELS FUND
REVENUES**

FUND NO. 35

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1/ FUND BALANCE	319,860	386,542	196,450	196,450	76,335
341	INTEREST EARNINGS	4,609	4,000	3,181	3,500	3,000
355	STATE SHARED REVENUES					
	050-Liquid Fuels Entitlement	1,101,499	1,050,000	1,072,020	1,072,020	966,109
	051-Act 32 Entitlement	16,840	16,840	16,840	16,840	16,840
	DEPARTMENT TOTALS	1,118,339	1,066,840	1,088,860	1,088,860	982,949
392	INTERFUND TRANSFERS					
	001 - Transfer From General Fund	0	0	0	0	0
	TOTAL REVENUES	1,122,948	1,070,840	1,092,041	1,092,360	985,949
	TOTAL FUNDS AVAILABLE	1,442,808	1,457,382	1,288,491	1,288,810	1,062,284

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
LIQUID FUELS FUND
EXPENDITURES**

FUND NO. 35

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
438	HIGHWAY MAINTENANCE					
	100- Personal Services	152,516	150,000	0	150,000	150,000
	161- FICA Employer's Share	11,668	11,475	0	11,475	11,475
	200 - Parts & Supplies	0	0	0	0	0
	260 - Minor Equipment	0	0	0	0	0
	305 - Outside Labor	0	0	0	0	0
	313 - Engineering Fees	77,522	79,000	45,436	76,000	79,000
	DEPARTMENT TOTALS	241,706	240,475	45,436	237,475	240,475
439	HIGHWAY/ROAD/STREET CONSTRUCTION					
	245 - Materials	66,491	90,000	13,965	30,000	75,000
	374 - Repairs and Maintenance	938,161	912,877	905,049	945,000	645,347
	700 - Capital Purchases	0	0	0	0	0
	DEPARTMENT TOTALS	1,004,653	1,002,877	919,014	975,000	720,347
480	MISCELLANEOUS EXPENDITURES					
	210 - Office/Administration	0	0	0	0	
	TOTAL EXPENDITURES	1,246,358	1,243,352	964,450	1,212,475	960,822
	EXCESS REVENUES OVER EXPENDITURES	(123,410)	(172,512)	127,591	(120,115)	25,127
	ENDING FUND BALANCE	196,450	214,030	324,041	76,335	101,462

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
ROAD MACHINERY FUND
REVENUES**

FUND NO. 36

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	78,141	108,004	107,158	107,158	159,793
301	REAL ESTATE TAXES	.30 mills	.30 mills			.30 mills
	100 - Current	156,416	158,633	155,279	158,630	159,144
	200 - Delinquent	619	500	988	1,000	500
	600 - Interim-Current	572	200	270	249	200
	601 - Interim - Delinquent	16	0	35	35	0
	DEPARTMENT TOTAL	157,624	159,333	156,572	159,914	159,844
341	INTEREST EARNINGS					
	000-Interest Earnings	347	250	2,462	2,450	400
392	INTERFUN TRANSFER					
	002 - Transfer From Street Lights	0	0	0	0	0
	TOTAL REVENUES	157,970	159,583	159,034	162,364	160,244
	TOTAL FUNDS AVAILABLE	236,111	267,587	266,192	269,522	320,037

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
ROAD MACHINERY FUND
EXPENDITURES**

FUND NO. 36

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
480	MISCELLANEOUS EXPENDITURES					
	384 - Lease Expense	47,867	144,600	102,732	109,729	161,904
	800 - Capital Equipment	81,087	0	0	0	45,000
	DEPARTMENT TOTAL	128,954	144,600	102,732	109,729	206,904
492	INTERFUND TRANSFER					
	001 - Transfer to General Fund	0	0	0	0	0
	TOTAL EXPENDITURES	128,954	144,600	102,732	109,729	206,904
	EXCESS REVENUES OVER EXPENDITURES	29,017	14,983	56,302	52,635	(46,660)
	ENDING FUND BALANCE	107,158	122,987	163,460	159,793	113,133

**LOWER MAKEFIELD TOWNSHIP
2021 ANNUAL OPERATING BUDGET
MEMORIAL FUND
REVENUES**

FUND NO. 40

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	<u>1/1 FUND BALANCE</u>	4,021	20,064	19,568	19,568	(0)
341	INTEREST EARNINGS 000-Interest Earnings	34	10	53	60	15
387	CONTRIBUTIONS--PRIVATE SOURCES 000-Contributions--private sources	40,262	6,000	48	48	2,500
392	INTERFUND OPERATING TRANSFER 001- General Fund	7,800	26,650	11,650	18,724	46,685
	TOTAL REVENUES	48,096	32,660	11,751	18,832	49,200
	TOTAL FUNDS AVAILABLE	52,117	52,724	31,319	38,400	49,200

**LOWER MAKEFIELD TOWNSHIP
2021 ANNUAL OPERATING BUDGET
MEMORIAL FUND
EXPENDITURES**

FUND NO. 40

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
459	MEMORIAL CONSTRUCTION FUND					
	100-Personnel	0	0	0	0	0
	210-Office/Administration	0	0	0	0	0
	300-Contracted Services	15,502	30,000	17,596	21,000	30,000
	340- Advertising and Printing	956	1,200	956	1,200	1,200
	366-Utilities - Water	11,371	12,000	8,270	12,000	12,000
	374-Repairs and Maintenance	298	1,500	2,347	3,000	2,000
	480-Miscellaneous Expense	0	0	0	0	0
	481- 9-11 Events	535	4,000	0	0	0
	767- Utilities - PECO	3,887	4,000	718	1,200	4,000
	DEPARTMENT TOTAL	32,549	52,700	29,887	38,400	49,200
	TOTAL EXPENDITURES	32,549	52,700	29,887	38,400	49,200
	EXCESS REVENUES OVER EXPENDITURES	15,547	(20,040)	(18,136)	(19,568)	0
	ENDING FUND BALANCE	19,568	24	1,432	(0)	(0)

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PATTERSON FARM
REVENUES**

FUND NO. 45

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	71,020	97,285	99,781	99,781	121,873
	<u>REVENUES:</u>					
341	INTEREST EARNINGS 000-Interest Earnings	300	220	320	300	150
342	RENTS AND ROYALTIES 205-Rent Income	66,695	64,000	57,032	64,000	64,000
354	GRANTS 040-County Agricultural Grant 041-County Open Space Grant	0 0	0 0	0 0	0 0	0 0
	DEPARTMENT TOTAL	0	0	0	0	0
380	MISCELLANEOUS REVENUE 000-Miscellaneous Revenues	0	0	0	0	0
	TOTAL REVENUES	66,995	64,220	57,351	64,300	64,150
	TOTAL FUNDS AVAILABLE	138,015	161,505	157,132	164,081	186,023

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
PATTERSON FARM
EXPENDITURES**

FUND NO. 45

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
400	PATTERSON FARM					
	100-Personal Services	64	6,000	0	0	6,000
	300-Contracted Services	15,491	12,000	16,182	16,182	16,111
	314-Conservation/Easement Fees	0	0	0	0	0
	DEPARTMENT TOTAL	15,555	18,000	16,182	16,182	22,111
401	REAL ESTATE TAX					
	430-Real Estate Tax	19,955	20,000	20,026	20,026	20,026
409	REPAIRS AND MAINTENANCE					
	374-Building Minor Repairs	2,724	25,000	586	6,000	25,000
	600-Building Renovations	0	0	0	0	0
	DEPARTMENT TOTAL	2,724	25,000	586	6,000	25,000
492	INTERFUND OPERATING TRANSFER					
	020-Debt Service	0	0	0	0	0
	TOTAL EXPENDITURES	38,234	63,000	36,794	42,208	67,137
	EXCESS REVENUES OVER EXPENDITURES	28,761	1,220	20,557	22,092	(2,987)
	ENDING FUND BALANCE	99,781	98,505	120,338	121,873	118,886

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
AMBULANCE/RESCUE SQUAD FUND
REVENUES**

FUND NO. 50

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE (2012 Loan \$125,000)	14,736	9,002	7,445	7,445	5,284
	<u>REVENUES:</u>					
301	<u>REAL ESTATE TAXES</u>	.38 mills	.38 mills			.38 Mills
	100-Current	198,127	200,935	196,686	200,935	201,582
	200-Delinquent	1,072	1,200	1,235	1,189	1,200
	600-Interim-Current	726	250	347	321	250
	601-Interim-Delinquent	26	100	45	44	100
	DEPARTMENT TOTALS	199,950	202,485	198,313	202,489	203,132
341	INTEREST EARNINGS					
	000-Interest Earnings	258	200	347	350	100
392	INTERFUND TRANSFERS					
	001-General Fund	0	0	0	0	0
	TOTAL REVENUES	200,209	202,685	198,660	202,839	203,232
	TOTAL FUNDS AVAILABLE	214,945	211,687	206,104	210,284	208,516

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
AMBULANCE/RESCUE SQUAD FUND
EXPENDITURES**

FUND NO. 50

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 10/15/20	2020 PROJECTED	2021 BUDGET
412	AMBULANCE/RESCUE					
	480-Miscellaneous Expenses	0	0	0	0	0
	500-Contributions	207,500	205,000	205,000	205,000	202,000
	DEPARTMENT TOTAL	207,500	205,000	205,000	205,000	202,000
492	TRANSFERS					
	001-Transfer to General Fund	0	0	(29)	0	0
	TOTAL EXPENDITURES	207,500	205,000	204,971	205,000	202,000
	EXCESS REVENUES OVER EXPENDITURES	(7,291)	(2,315)	(6,312)	(2,161)	1,232
	ENDING FUND BALANCE	7,445	6,687	1,133	5,284	6,516

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
UNEMPLOYMENT FUND
REVENUES**

FUND NO. 91

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 06/15/20	2020 PROJECTED	2021 BUDGET
279	1/1 FUND BALANCE	1,049	0	(0)	(0)	(0)
341	INTEREST EARNINGS 000 - Interest Earnings	0	0	0	0	0
392	TRANSFERS IN 001-Transfer From General Fund	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0
	TOTAL FUNDS AVAILABLE	1,049	0	(0)	(0)	(0)

**TOWNSHIP OF LOWER MAKEFIELD
2021 ANNUAL OPERATING BUDGET
UNEMPLOYMENT FUND
EXPENDITURES**

FUND NO. 91

DEPT.	ACCOUNT	2019 ACTUAL	2020 BUDGET	2020 YTD - 06/15/20	2020 PROJECTED	2021 BUDGET
480	MISCELLANEOUS EXPENSES 162-Former Employee Pay	0	0	0	0	0
492	INTERFUND TRANSFERS OUT 001-Transfer to General Fund	1,049	0	0	0	0
	TOTAL EXPENDITURES	1,049	0	0	0	0
	EXCESS REVENUES OVER EXPENDITURES	(1,049)	0	0	0	0
	ENDING FUND BALANCE	(0)	0	(0)	(0)	(0)

SCHEDULE A
TOWNSHIP ASSESSED VALUE HISTORY

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

* As of September 1, 2020

Increase over 2019	0.32%
Since 2005	5.17%
Year over year avg. (Since 2005)	0.304%

SCHEDULE B

2021 DEBT SERVICE SCHEDULE

Various Bonds

<u>FUND</u>	<u>ISSUE YEAR</u>	<u>DUE DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
Debt Service	2013A		15,000	\$ 16,325	\$ 31,325
	2015		\$ 995,000	19,900	1,014,900
	2016		\$ 309,700	188,408	697,516
	2018		\$ 130,000	59,250	189,250
Total Debt Service			1,449,700	283,883	1,733,583
Golf	2013A		0.00	42,956	42,956
	2015		630,000	38,800	668,800
	2018		0.00	328,255	328,255
Total Golf Debt			655,000	384,311	1,039,311
Sewage	2016		740,300	372,686	<u>1,112,986</u>
Fire	2016		35,200	13,856	49,056
2021 Total principal Debt			2,880,200		
2021 Total interest debt				1,054,736	
Final combined total 2021 overall debt payments					3,934,936

SCHEDULE C

2021 CAPITAL OUTLAY EXPENSES

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

<u>EXPENDITURE BY DEPT</u>	<u>CAPITAL PROJECTS</u>	<u>Road Machinery</u>	<u>Special Projects</u>	<u>HWY AID</u>	<u>Park & Rec</u>	<u>POOL Capital</u>	<u>Sewage Capital</u>
<u>TECHNOLOGY</u>							
Computers							
<u>POLICE PROTECTION</u>							
Patrol Vehicles - 2	\$ 110,000						
Vehicle electronic reporting software	13,000						
Police radios (payment #5 of 7 annual payments)							
Police building modifications	35,000						
	\$ 158,000						
<u>CODES & ZONING</u>							
<u>SEWAGE</u>							
Silverlake Pump Station							360,500
Buck Creek Liner							283,250
Yardley Sewer Project (from bond proceeds)							3,500,000
Project contingencies (7.5%)							83,044
Pump station reserve							\$ 140,000
<u>PUBLIC WORKS</u>							
Street Sweeper (payments 7-10 of 20 - \$243,042)		\$ 51,596					
10 wheel dump (payments 7-10 of 20 - \$206,309)		\$ 44,136					
Wheel Loader Payments 1-2 of 12 - \$111,025)		\$ 19,520					
Backhoe (Payments 1-2 of 12 - \$106,127)		\$ 18,660					
5500 dump (Payments 3-6 of 12 - \$79,924)		\$ 27,992					
Paving roller		45,000					
Page Total	\$ 158,000	206,904	\$ -				\$ 4,366,794

SCHEDULE C

2019 CAPITAL OUTLAY EXPENSES

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

<u>EXPENDITURE BY DEPT</u>	<u>CAPITAL PROJECTS</u>	<u>ROAD MACHINE</u>	<u>SPECIAL Projects</u>	<u>HWY AID</u>	<u>PARK & REC.</u>	<u>POOL CAPITAL</u>	<u>Sewage Capital</u>
<u>PARKS & RECREATION</u>							
Community Center							
New Doors (#05-459-700- budget pg. 23)					\$ 25,000		
					-		
					\$ 25,000		
Park improvements							
Pool							
Woodside Bike Path (505,000 from grant) (07-480-600 - budget page 28)					<u>625,000</u>		
Recreation vehicles/equipment							
Truck (Payments 7-10 of 12) (#05-451-384- budged page 22)					\$ 26,120		
					<u>26,120</u>		
					-		
Memorial Park							
Allan/ Caiola/Stoddard - multi use trail (eng)			63,750				
Allan/ Caiola/Stoddard - multi use trail (constuc)			<u>725,000</u>				
			\$ 788,750				
Page Total	\$ -	\$ -	788,750	\$ -	\$ 51,120	\$ -	\$ 4,366,794

SCHEDULE C

2019 CAPITAL OUTLAY EXPENSES

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

<u>EXPENDITURE BY DEPT</u>	<u>CAPITAL PROJECTS</u>	<u>ROAD MACHINE</u>	<u>SPECIAL Projects</u>	<u>HIGHWAY AID</u>	<u>PARK & REC.</u>	<u>POOL CAPITAL</u>	<u>SEWAGE CAPITAL</u>
<u>STREETS AND HIGHWAYS</u>							
Engineering							
2021 Road Program				\$ 70,000			
Sandy Run Road			1,250,000				
Roadway Maintenance Program							
Roadway Maintenance Program (30-480-601 - pg. 50 of the budget)				\$ 645,347			
				-			
				-			
	-			-			
	\$ -			\$ 645,347			
<u>TRAFFIC SIGNALS</u>							
Big Oak/Makefield- signals, turn lanes,x walk			260,000				
Rt.332/Mirror Lake/Creamery signal interconnect	\$ -		<u>59,000</u>				
			319,000				
Short term loan processing	\$ 1,500						
	-				-		
	\$ 1,500						
GRAND TOTAL	<u>\$ 159,500</u>	\$ 206,904	2,357,750	\$ 715,347	\$ 51,120	\$ -	\$ 4,366,794

SCHEDULE D

LEASE & CONTRACTED SERVICE EXPENSES

	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Estimate</u>	<u>2021 BUDGET</u>
<i>CENTRAL GOVERNMENT</i>			
General Code	1,195	\$ 1,195	1,195
Micrographic Computer (Time Stamp Mainten)	269	1,166	269
Saxon office (Admin copier)	1,858	1,858	1,858
Block Line Systems	10,000	8,800	10,000
Great American Financial (postage meter rent)	1,200	1,166	1,200
Miscellaneous	<u>1,500</u>	5,256	<u>1,500</u>
	16,022	19,441	16,022
<i>TECHNOLOGY</i>			
Computer Hardware/Software Maintenance			
Verizon Internet	5,000	\$ 4,940	5,000
Gannett Fleming	20,000	12,500	20,000
Swagit Video Production	3,250	3,000	3,250
Foster Digital Media	12,500	16,500	15,000
Constant Contact			1,756
Zoom			600
Hoot Suite	7,188	7,188	7,188
Gannett Fleming Virtual Network (36 month)	32,500	55,720	32,500
Tyler Technologies (Munis software)	35,000	31,596	35,000
Microsoft 365	20,400	23,800	20,400
Mid Atlantic event group			75,000
William Kyle	2,500	1,800	2,500
LMT.org domain	150	550	550
Miscellaneous expense	<u>3,000</u>	76,000	<u>3,000</u>
	141,488	233,594	221,744
<i>Parks and Recreation</i>			
3 Interns	12,000	-	12,000
Tree Service	12,000	10,000	12,000
Buissy Bee	600	700	600
Capture Point (Registration software)	1,000	1,000	1,000
George Allen Port a Pots	3,480	2,000	3,480
Copier Lease	1,962	1,962	1,962
Grass Maintenance	1,200	-	1,200
Waste Management			
Unifirst Uniforms	1,500	1,900	1,900
Miscellaneous	<u>1,500</u>	3,500	<u>2,000</u>
	35,242	21,062	36,142
<i>Parks and Recreation - Memorial Park</i>			
Waste Management	8,000	8,000	8,000
Buissy Bee	400	-	400
Lanscaping	7,500	-	7,500
Tree Service	1,000	7,000	5,000
George Allen Port a Pots	900	1,000	1,000
Miscellaneous expense	<u>1,000</u>	-	<u>1,000</u>
	18,800	16,000	22,900
<i>Parks and Recreation - MacClesfield Park</i>			

SCHEDULE D

LEASE & CONTRACTED SERVICE EXPENSES

	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Estimate</u>	<u>2021 BUDGET</u>
Waste Management	2,700	1,500	2,700
George Allen Port a pots	2,400	3,100	2,400
Tree Service	4,000	3,000	4,000
Grass Service			5,000
Buissy Bee			400
Integrated Video (security video)	2,280	2,280	2,280
Kam Com (fire detection monitoring)	360	360	360
Lights	12,000	13,000	12,000
Miscellaneous	<u>1,000</u>	<u>5,115</u>	<u>1,000</u>
	24,740	28,355	30,140
Softball Complex-Fred Allan Field			
Waste Management	1,620	200	1,620
Turf Maintenance (Moyer)	1,400	1400	1,400
Buissy Bee	400	0	400
Miscellaneous	1,000	1400	1,000
	4,420	3000	4,420
Parks and Recreation - Dog Park			
Capture Point	1,000	1,000	1,000
Latitude Security	1,752	1,400	1,752
Buissy Bee	400	-	400
Homestead Wildlife (dog classes)	3,600	2,000	3,600
Tree Maintenance	500	-	500
Miscellaneous	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	8,752	5,900	8,752
Parks and Recreation - Community Center			
Unifirst	1,920	1,000	1,920
Atlantic Switch (generator maintenance)	4,752	4,752	4,752
Buissy Bee	600	600	600
Capture Point	1,000	1,000	1,000
Waste Management	1,200	900	1,200
Fire inspection	490	490	490
Integrated Video	2,000	1,700	2,000
Landscaping	8,000	6,000	8,000
De Lage Landen (copier lease)	2,124	2,124	2,124
Saxton	600	600	600
Bucks County Dept of Health	280	280	280
Holicong	636	636	636
Reach (TV System)	708	708	708
B&E Boiler (HVAC maintenance)	2,000	1,500	2,000
Miscellaneous	<u>2,000</u>	<u>3,000</u>	<u>2,000</u>
	28,310	25,290	28,310
Parks and Recreation - Pool			
Waste Management	15,000	2,500	15,000
Classes and programs	1,700	0	1,700
J. Smith (Landscaping)	3,000	0	3,000
Kam Com (Security cameras)	2,075	860	1,080
Buissy Bee	1,200	317	1,200
Bathroom cleaning	1,200	0	1,200

SCHEDULE D

LEASE & CONTRACTED SERVICE EXPENSES

	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Estimate</u>	<u>2021 BUDGET</u>
Diving Board maintenance	3,000	0	3,000
Safe Slide (slide maintenance)	5,600	5,600	5,600
Pony express (monthly slide inspection)	4,000	0	4,000
PA Child Abuse clearance	2,100	100	1,400
FBI Criminal History	2,100	650	1,400
Drug Screen/pre-employment physical	22,000	20,798	22,000
O2 tank lease	795	1,600	1,600
Lifeguard Recertification	0	0	0
Pool Operator Certification	0	0	0
Tree Maintenance	0	0	2,000
Sanitation services	0	0	4,740
Permits/Inspections	0	0	780
Water testing	3,000	0	3,000
Water safety instructor course	0	0	0
Miscellaneous	<u>5,000</u>	<u>23,520</u>	<u>5,000</u>
	71,770	55,945	77,700
<i>Parks and Recreation - 5 mile woods</i>			
Rick's Tree Service	2,500	\$ 15,500	5,000
Oil heat	2,500	\$ 2,500	2,500
Buissy B	1,000	\$ 700	1,000
Kamcom- video surveillance	300	\$ 300	300
Boiler Certification	150	\$ 150	150
Miscellaneous	<u>1,000</u>	\$ -	<u>1,000</u>
	7,450	\$ 19,150	9,950
<i>POLICE SERVICES</i>			
Traffic safety coordinator	31,000	\$ 31,000	32,000
computer software Cody -RMS	5,700	5,700	10,510
Copier Maintenance - Minolta EP 2030	1,200	1,200	1,200
Speed Cert. Contract	1,500	1,500	2,100
Speed Equip Cert. Contract	600	600	
Car Wash (27 cars)	3,200	3,200	3,200
LexisNexis/Accuprint & TLO	1,200	1,200	2,000
Equip repair and Maintenance	300	100	300
MSM Service, First aid supplies	400	428	200
CPIN/LIVESCAN-Maintenance PA Chief's	7,460	7,460	6,500
Saxon-Kyocera Copier Maintenance	-	-	-
Leads On-line	2,300	1,500	2,300
APEX Overhead Door system maintenance	280	280	-
Bucks County DNA Program (Bode Tech)	13,000	13,000	13,000
Taser (Yearly Cloud Storage Fee)	13,000	12,924	13,000
Power DMS	1,000	750	1,000
Cellebrite Digital Intelligence (forensic exams)	3,700	3,700	3,700
Ragnasoft Scheduling software (PlanIt)	1,885	1,885	1,885
Wiggins Document Shredding	700	715	700
Minolta copier (\$50 month)	600	600	600
Minolta Lease (\$230/month)	3,120	3,120	3,120
Miscellaneous expense	<u>3,500</u>	<u>\$ 2,500</u>	<u>3,500</u>
	95,645	93,362	100,815

SCHEDULE D

LEASE & CONTRACTED SERVICE EXPENSES

	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Estimate</u>	<u>2021 BUDGET</u>
<i>PLANNING AND CODE ENFORCEMENT</i>			
Treeno (Software service old bldg permits)	5,800	9,900	9,900
Muni-Logic (permitting software)	4,760	4,760	5,000
CIT Technology-Wide printer scanner	1,422	1,422	711
Miscellaneous Expense	<u>500</u>	<u>100</u>	<u>500</u>
	12,482	\$ 16,182	16,111
<i>PUBLIC WORKS- BLDG MAINTENANCE</i>			
HVAC maintenance	17,000	\$ 13,500	17,000
Waste Management	3,000	5,750	6,000
Extermination	1,500	1,000	1,500
PA Boiler inspection	175	175	175
Carpet Cleaning	750	-	750
Bldg repairs (roofing, doors)	22,000	12,000	22,000
Holicong Services (security)	3,000	3,450	3,000
Carney Plumbing service	4,500	\$ 4,000	4,500
Fire alarm- farringer	600	\$ 600	600
Eastern Telephone repairs	3,100	3,000	3,200
Kennedy Fire extinguishers	900	550	900
Unifirst floor mats	300	316	350
Lighting/Electrical repairs	4,000	3,000	4,000
Video security systems			500
Fuel pump inspections and repairs			3,500
Lawn Service	7,000	\$ 7,780	8,000
Miscellaneous expense	<u>3,000</u>	<u>8,825</u>	<u>3,000</u>
	70,825	63,946	78,975
<i>PUBLIC WORKS- RECYCLING</i>			
Recycling grant processing (Hough)	<u>12,000</u>	-	12,000
Britton Grinding removal	<u>5,575</u>	<u>7,000</u>	<u>6,500</u>
		<u>7,000</u>	18,500
<i>PUBLIC WORKS- LEAF COLLECTION</i>			
Outside contractors and outside labor	170,000	188,750	192,040
Britton Leaf Disposal	4,000	8,000	8,000
Bus service for temporary workers		12,000	15,000
Leaf pad maintenance		2,600	0
George Allen portable toilets	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	<u>175,000</u>	<u>212,350</u>	216,040
<i>PUBLIC WORKS- HIGHWAY MAINTENANCE</i>			
Dumping Fees (Concrete, Sweepings, Asphalt)	10,000	10,000	25,000
Tree Removal	65,000	95,000	75,000
Outside repairs (hydraulic, overhead lift, generator)	5,000	6,500	5,000
Safety Kleen (hazardous waste materials)	2,000	1,100	2,000

SCHEDULE D

LEASE & CONTRACTED SERVICE EXPENSES

	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Estimate</u>	<u>2021 BUDGET</u>
PA One Call	4,000	1,350	2,000
Rental equipment - emergency work	15,000	7,500	10,000
GPS Equipment agreement	6,600	6,155	6,500
Plow Drivers	13,536	3,384	14,213
Cartograph/Bentley (Road sign software)	1,300	2,265	2,500
Road pavement markings	10,000	10,000	11,000
Root-a-drain (Storm sewer video)	6,000	3,000	6,000
Kennedy (Fire extinguisher maintenance-vehicles)	900	1,192	1,200
Witmer Public Safety (Air Quality Monitor Maint.)	1,500	696	1,500
Minicrete concrete contractor			1,000
Praxair (welding fuel and tank rental)			1,200
Uniforms/rugs/clothing	9,013	9,000	9,500
Miscellaneous	<u>6,000</u>	<u>5,873</u>	<u>6,000</u>
	155,849	\$ 163,015	179,613
<i>PUBLIC WORKS - WINTER MAINTENANCE</i>			
Contracted Snow and Ice removal	<u>75,000</u>	<u>\$ 18,000</u>	<u>75,000</u>
<i>Finance</i>			
Shredding	500	\$ 260	500
Saxon Office Copier	400	\$ 347	400
Miscellaneous	<u>500</u>	<u>\$ 250</u>	<u>500</u>
	1,400	\$ 857	1,400
<i>SEWAGE</i>			
Contract for Flush Trucks	12,000	\$ 12,000	12,000
Station/Mains pumping	10,000	5,000	10,000
Meter Calibration	2,500	2,340	2,500
Holicong (Pump station monitoring)	12,000	10,000	12,000
Back Flow Preventer inspection	4,000	\$ 4,000	4,000
Tree Removal	5,000	7,800	8,000
BCWSA - annual fee invoicing	62,000	\$ 62,000	62,000
Private Utility enterprises		\$ 51,228	37,800
Kennedy Fire solution maintenance			750
Miscellaneous	<u>20,000</u>	<u>10,000</u>	<u>20,000</u>
	127,500	164,368	169,050

SCHEDULE D

LEASE & CONTRACTED SERVICE EXPENSES

2020
Budget

2020
Estimate

2021 BUDGET

<u>2021 BUDGET</u>

SCHEDULE F

PROPERTY AND LIABILITY INSURANCE

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>ANNUAL PREMIUM</u> Cost per <u>100</u>	<u>2020 BUDGET</u>
General Liability	DVIT	\$ 10,000,000	\$0		\$ 47,553
Automobile Liability	DVIT	\$ 10,000,000	\$0		\$ 24,898
Public Officials Liability	DVIT	\$ 10,000,000	\$0		\$ 43,638
Police Professional	DVIT	\$ 10,000,000	\$0		\$ 42,158
Property	DVIT	\$ 37,747,340	\$500	0.001796	\$ 67,794
Flood Zone A Values	DVIT	\$ 1,038,870	\$0	0.000658	\$ 684
Crime	DVIT	\$ -	\$0		\$ 2,272
Automobile Physical	DVIT	\$ -	\$500		\$ 20,488
Heart & Lung Liability	DVIT				\$ 20,888
Multi-Trust Discount	DVIT	\$ -	\$0		\$ (9,979)
RSF Credit					\$ (18,110)
Premium minus discounts					<u>\$ 242,284</u>
Deductible Placeholder					<u>\$ 5,000</u>
2021 Total Budget Amount					\$ 247,284

SCHEDULE G

WORKER'S COMPENSATION INSURANCE

<u>CLASSIFICATION</u>	<u>CLASS CODE</u>	<u>2020 PAYROLL</u>	<u>COST/ \$100 OF PAYROLL</u>	<u>%</u>	<u>ANNUAL PREMIUM</u>
Cities & Towns	980	2,218,971	5.720	34.55%	\$ 126,925
Police	985 A	4,439,536	4.070	49.19%	\$ 180,689
Firemen	985 B	21,800	11.200	0.66%	2,442
Office	953	1,108,554	0.140	0.42%	1,552
Volunteer Fire Company	951	0	0.000	14.96%	54,941
Volunteer Ambulance	993	1	808	0.22%	<u>808</u>
Gross Premium					367,357
Experience Modification Adjustment					<u>0.800</u>
2021 Premium					\$ 293,885
Less Multi-Trust Discount					\$ (5,001)
Less RSF Credit					(27,167)
2017 Premium					261,717

EXPERIENCE MODIFICATION HISTORY

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>		
0.854	0.810	0.788	0.801	0.800		

< 1 = Good Experience
 1 = Neutral
 > 1 = Poor Experience

Supplement #1

2021 Recommended Recycle Yard Days All days from 7 A.M. – 3 P.M.

Saturday, April 10th

Saturday, April 24th

Saturday, May 15th

Monday, June 7th

Monday, July 12th

Monday, August 9th

Saturday, September 25th

Saturday, October 23rd

Supplement #2**2020 Recycle yard Totals**

	18-Apr	4-May	16-May	8-Jun	13-Jul	10-Aug	15-Aug	26-Sep	24-Oct	Total
Total Households	130	88	103	192	133	171	67	134		1018
Households making 1 trip	78	44	61	100	76	104	42	71		576
Multiple trips	52	44	42	92	57	67	25	63		442
Total new and separate households served	130	75	51	130	35	79	35	61		596
Breakout of trips by household										
	18-Apr	4-May	16-May	8-Jun	13-Jul	10-Aug	15-Aug	26-Sep	24-Oct	Total
1 trip	78	44	61	100	76	104	42	71		576
2 trips	30	27	21	53	29	39	9	37		245
3 trips	17	9	10	17	15	16	8	11		103
4+trips	5	8	11	22	13	12	8	15		94
Total drop-offs by day	214	175	193	364	242	293	126	260		1867
% of cars comprising multiple trips by day	40.00%	50.00%	40.78%	47.92%	42.86%	39.18%	37.31%	47.01%		43.13%
% of drops-offs received from cars making multiple trips	63.55%	74.86%	68.39%	72.53%	68.60%	64.51%	66.67%	72.69%		68.97%

Recycle Yard - Drop Off Days Totals

Saturday, April 18, 2020, Drop Off Day

Total households	130
# households making single trip or drop off	78
# households making multiple trips	52

Breakout of the 52 households making multiple trips

2 trips/drop-offs	30 (households)
3 trips/drop-offs	17 (households)
4+ trips/drop-offs	5 (households)
	<hr/>
	52

Total trips/drop-offs for the day - 214

	Cars	Trips	Total
Single Trips	78	1 Each	78 trips
Multiple Trips	52	2+ Each	136 trips

As such we have 52 vehicles making multiple trips, which constitutes 40% of the total vehicles for the day which then make up 63.55% of the drop-offs for the day.

Collection Totals 800 cubic yards, which will grind down to approximately 400 cubic yards.

Costs 400 cubic yard @ 250 per cubic yard, removal = \$1,000

Staff 50.00 hours of overtime including payroll taxes and pension costs = \$2,750

Total direct costs for April 18, 2020 = \$3,750

Total new households served to date = 130

Total trips to date = 214

Makeup Day - Monday, May 4, 2020, Drop Off Day

Total households **88**

households making single trip or drop off 44

households making multiple trips 44

Breakout of the 44 households making multiple trips

2 trips/drop-offs 27 (households)

3 trips/drop-offs 9 (households)

4+ trips/drop-offs 8 (households)

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44

Total trips/drop-offs for the day - 175

	Cars	Trips	Total
Single Trips	44	1 Each	44 trips
Multiple Trips	44	2+ Each	131 trips

As such we have 44 vehicles making multiple trips, which constitutes 50% of the total vehicles for the day which then make up 74.86% of the drop-offs for the day.

Collection Totals 600 cubic yards, which will grind down to approximately 300 cubic yards.

Costs 300 cubic yard @ 250 per cubic yard, removal = \$750

Staff 3.00 hours of overtime including payroll taxes and pension costs = \$169

Total direct costs for May 4, 2020 = \$919

5 staff members dedicated to the Monday drop off - indirect cost = \$1,495 *

That cost is already assumed as the employees were already being paid for their work that day

Total new households served to date = 205

Total trips to date = 389

	Households	Trips
April 18, 2020	130	214
May 4, 2020	75	175

Saturday, May 16, 2020, Drop Off Day

Total households 103

households making single trip or drop off 61

households making multiple trips 42

Breakout of the 42 households making multiple trips

2 trips/drop-offs 21 (households)

3 trips/drop-offs 10 (households)

4+ trips/drop-offs 11 (households)

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42

Total trips/drop-offs for the day - 193

	Cars	Trips	Total
Single Trips	61	1 Each	61 trips
Multiple Trips	42	2+ Each	132 trips

As such we have 42 vehicles making multiple trips, which constitutes 40.78% of the total vehicles for the day which then make up 68.39% of the drop-offs for the day.

Collection Totals 625 cubic yards, which will grind down to approximately 300 cubic yards.

Costs 300 cubic yard @ 250 per cubic yard, removal = \$750

Staff 46.00 hours of overtime including payroll taxes and pension costs = \$2,531

Total direct costs for May 16, 2020 = \$3,281

Total new households served to date= 256

Total trips to date = 582

	Households	Trips
April 18, 2020	130	214
May 4, 2020	75	175
May 16, 2020	51	193

Monday, June 8, 2020, Drop Off Day

Total households **192**

households making single trip or drop off 100

households making multiple trips 92

Breakout of the 92 households making multiple trips

2 trips/drop-offs 53 (households)

3 trips/drop-offs 17 (households)

4+ trips/drop-offs 22 (households)

—————
92

Total trips/drop-offs for the day - 364

	Cars	Trips	Total
Single Trips	100	1 Each	100 trips
Multiple Trips	92	2+ Each	264 trips

As such we have 92 vehicles making multiple trips, which constitutes 47.92% of the total vehicles for the day which then make up 72.53% of the drop-offs for the day.

Collection Totals 1200 cubic yards, which will grind down to approximately 600 cubic yards.

Costs 600 cubic yard @ 250 per cubic yard, removal = \$1,500

Staff 4.25 hours of overtime including payroll taxes and pension costs = \$233

Total direct costs for June 8, 2020 = \$1,733

5 staff members dedicated to the Monday drop off - indirect cost = \$1,442 *

That cost is already assumed as the employees were already being paid for their work that day

Total new households served to date = 386

Total trips to date = 946

	Households	Trips
April 18, 2020	130	214
May 4, 2020	75	175
May 16, 2020	51	193
June 8, 2020	130	364

Monday, July 13, 2020, Drop Off Day

Total households **133**

households making single trip or drop off 76

households making multiple trips 57

Breakout of the 57 households making multiple trips

2 trips/drop-offs 29 (households)

3 trips/drop-offs 15 (households)

4+ trips/drop-offs 13 (households)

57

Total trips/drop-offs for the day - 242

	Cars	Trips	Total
Single Trips	76	1 Each	76 trips
Multiple Trips	57	2+ Each	166 trips

As such we have 57 vehicles making multiple trips, which constitutes 42.86% of the total vehicles for the day which then make up 68.6% of the drop-offs for the day.

Collection Totals 875 cubic yards, which will grind down to approximately 400 cubic yards.

Costs 400 cubic yard @ 250 per cubic yard, removal = \$1,000

Staff 3.25 hours of overtime including payroll taxes and pension costs = \$175

Total direct costs for July 13, 2020 = \$1,175

5 staff members dedicated to the Monday drop off - indirect cost = \$1,337 *

That cost is already assumed as the employees were already being paid for their work that day

Total new households served to date = 421

Total trips to date = 1188

	Households	Trips
April 18, 2020	130	214
May 4, 2020	75	175
May 16, 2020	51	193
June 8, 2020	130	364
July 13, 2020	35	242

Monday, August 10, 2020, Drop Off Day

Total households **171**

households making single trip or drop off 104

households making multiple trips 67

Breakout of the 67 households making multiple trips

2 trips/drop-offs 39 (households)

3 trips/drop-offs 16 (households)

4+ trips/drop-offs 12 (households)

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67

Total trips/drop-offs for the day - 293

	Cars	Trips	Total
Single Trips	104	1 Each	104 trips
Multiple Trips	67	2+ Each	189 trips

As such we have 67 vehicles making multiple trips, which constitutes 39.18% of the total vehicles for the day which then make up 64.51% of the drop-offs for the day.

Collection Totals 1050 cubic yards, which will grind down to approximately 500 cubic yards.

Costs 500 cubic yard @ 250 per cubic yard, removal = \$1,250

Staff 2.00 hours of overtime including payroll taxes and pension costs = \$108

Total direct costs for August 10, 2020 = \$1,358

5 staff members dedicated to the Monday drop off - indirect cost = \$1,434 *

That cost is already assumed as the employees were already being paid for their work that day

Total new households served to date = 500

Total trips to date = 1481

	Households	Trips		Households	Trips
April 18, 2020	130	214	August 10, 2020	79	293
May 4, 2020	75	175			
May 16, 2020	51	193			
June 8, 2020	130	364			
July 13, 2020	35	242			

Additional day due to T.S. Isaias - Saturday , August 15, 2020, Drop Off Day

Total households **67**

households making single trip or drop off 42

households making multiple trips 25

Breakout of the 25 households making multiple trips

2 trips/drop-offs 9 (households)

3 trips/drop-offs 8 (households)

4+ trips/drop-offs 8 (households)

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25

Total trips/drop-offs for the day - 126

	Cars	Trips	Total
Single Trips	42	1 Each	42 trips
Multiple Trips	25	2+ Each	84 trips

As such we have 25 vehicles making multiple trips, which constitutes 37.31% of the total vehicles for the day which then make up 66.67% of the drop-offs for the day.

Collection Totals 425 cubic yards, which will grind down to approximately 200 cubic yards.

Costs 200 cubic yard @ 250 per cubic yard, removal = \$500

Staff 34.75 hours of overtime including payroll taxes and pension costs = \$1,975

Total direct costs for August 15, 2020 = \$2,475

Total new households served to date = 535

	Households	Trips
April 18, 2020	130	214
May 4, 2020	75	175
May 16, 2020	51	193
June 8, 2020	130	364
July 13, 2020	35	242

Total trips to date = 1607

	Households	Trips
August 10, 2020	79	293
August 15, 2020	35	126

Saturday, September 26, 2020, Drop Off Day

Total households **134**

households making single trip or drop off 71

households making multiple trips 63

Breakout of the 63 households making multiple trips

2 trips/drop-offs 37 (households)

3 trips/drop-offs 11 (households)

4+ trips/drop-offs 15 (households)

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63

Total trips/drop-offs for the day - 260

	Cars	Trips	Total
Single Trips	71	1 Each	71 trips
Multiple Trips	63	2+ Each	189 trips

As such we have 63 vehicles making multiple trips, which constitutes 47.01% of the total vehicles for the day which then make up 72.69% of the drop-offs for the day.

Collection Totals 425 cubic yards, which will grind down to approximately 200 cubic yards.

Costs 200 cubic yard @ 250 per cubic yard, removal = \$500

Staff 43.25 hours of overtime including payroll taxes and pension costs = \$2,407

Total direct costs for September 26, 2020 = \$2,907

Total new households served to date = 596

	Households	Trips
April 18, 2020	130	214
May 4, 2020	75	175
May 16, 2020	51	193
June 8, 2020	130	364
July 13, 2020	35	242

Total trips to date = 1867

	Households	Trips
August 10, 2020	79	293
August 15, 2020	35	126
September 26, 2020	61	260

Supplement #3
3-year Trail Maintenance Plan

2021

1. Heacock Road from Edgewood Road to Stoney Hill Road (1,206 linear feet of trail improvement)	\$12,000
2. Stoney Hill Road from Firehouse driveway to end of path (1,001 linear feet of trail improvement)	\$10,000
2021 Total	\$22,000

2022

1. Mirror Lake Rd. from Yardley Langhorne to Newtown Yardley (2,870 linear feet of trail improvement)	\$29,000
2. Dolington Road from Pownal Dr. to Woodside Road (1,550 linear feet of trail improvement)	\$16,000
2022 Total	\$45,000

2023

1. Edgewood Rd. from Long Acre Rd to Candice Rd. (2,149 linear feet of trail improvement)	\$23,000
2023 Total	\$23,000

Supplement #4

7-year Sewer Capital

2021 Costs	Silver Lake P.S.	\$360,500
	Buck Creek Liner	\$283,250
	Neshaminy I/I tv inspection	\$10,300
	Neshaminy I/I manhole liners	\$15,450
	Neshaminy I/I spot lining/repairs	\$180,250 (1,750 linear feet)
	MMA I/I TV inspection	\$15,450
	MMA Manhole Liners	\$20,600
	MMA I/I spot lining & repairs	\$221,450 (2,150 linear feet)
	Overall project contingency (7.5%)	\$83,044
	Engineering project costs	\$166,088
	Pump station reserve	\$140,000
	YBSA Cap Project	\$65,000
	MMA Capital	\$650,000
	Overall 2021 total	\$2,211,382
2022 Costs	Buck Creek Liner	\$222,789
	Big Oak Liner	\$111,395
	Neshaminy I/I tv inspection	\$10,609
	Neshaminy I/I manhole liners	\$15,914
	Neshaminy I/I spot lining/repairs	\$185,658 (1,750 linear feet)
	MMA I/I TV inspection	\$15,914
	MMA Manhole Liners	\$21,218
	MMA I/I spot lining & repairs	\$228,094 (2,150 linear feet)
	Overall project contingency	\$60,884
	Engineering project costs	\$121,738
	Pump station reserve	\$140,000
	YBSA Cap Project	\$15,000
	MMA Capital	\$650,000
	Overall 2022 total	\$1,799,213

2023 Cost	Yardley P.S. Upgrade	\$16,391
	Sherwood P.S. Upgrade	\$81,955
	Neshaminy I/I tv inspection	\$10,927
	Neshaminy I/I manhole liners	\$16,391
	Neshamine I/I spot lining/repairs	\$191,228 (1,750 linear feet)
	MMA I/I TV inspection	\$16,391
	MMA Manhole Liners	\$21,855
	MMA I/I spot lining & repairs	\$234,937 (2,150 linear feet)
	Overall project contingency (7.5%)	\$44,256
	Engineering project costs	\$88,511
	Pump station reserve	\$140,000
	YBSA Cap Project	\$15,000
	MMA Capital	\$650,000
	Overall 2023 total	\$1,527,842
2024 Cost	Maplevale Sewer Lining	\$473,840
	Neshaminy I/I tv inspection	\$11,255
	Neshaminy I/I manhole liners	\$16,833
	Neshamine I/I spot lining/repairs	\$196,965 (1,750 linear feet)
	MMA I/I TV inspection	\$16,833
	MMA Manhole Liners	\$22,511
	MMA I/I spot lining & repairs	\$241,985 (2,150 linear feet)
	Overall project contingency (7.5%)	\$73,517
	Engineering project costs	\$147,048
	Pump station reserve	\$140,000
	YBSA Cap Project	\$15,000
	MMA Capital	\$650,000
		Overall 2024 total
2025 Cost	Heacock Road P.S. Upgrade	\$86,946
	Neshaminy I/I tv inspection	\$11,593
	Neshaminy I/I manhole liners	\$17,338
	Neshaminy I/I spot lining/repairs	\$202,874 (1,750 linear feet)
	MMA I/I TV inspection	\$17,338
	MMA Manhole Liners	\$23,186
	MMA I/I spot lining & repairs	\$249,245 (2,150 linear feet)
	Overall project contingency (7.5%)	\$45,639
	Engineering project costs	\$91,278
	Pump station reserve	\$140,000
	YBSA Cap Project	\$15,000
	MMA Capital	\$650,000
		Overall 2025 total

2026 Costs	Buck Creek Estates Liner	\$83,584
	Neshaminy I/I tv inspection	\$11,951
	Neshaminy I/I manhole liners	\$17,858
	Neshaminy I/I spot lining/repairs	\$208,960 (1,750 linear feet)
	MMA I/I TV inspection	\$17,858
	MMA Manhole Liners	\$23,882
	MMA I/I spot lining & repairs	\$256,722 (2,150 linear feet)
	Overall project contingency (7.5%)	\$46,560
	Engineering project costs	\$93,121
	Pump station reserve	\$140,000
	YBSA Cap Project	\$15,000
	Treatment Plant	\$3,720,000*
	2026 total	\$4,635,496

2027 Costs	Silver Lake Pump Station Upgrade	\$475,000.00
	Neshaminy Service Area I/I Program	\$245,964.00
	MMA Service Area I/I Program	\$307,469.00
	Overall project contingency (7.5%)	\$77,132
	Engineering project costs	\$144,264
	Pump station reserve	\$140,000
	Treatment plant	\$3,720,000
	2027 total	\$5,109,829

2021-2027 cumulative total \$18,839,985

*Estimated at 50,000,000 over 20 years at 4.25%

Neshaminy Interceptor Service Area (I/I line items)

LMT owns approximately 210,717 linear feet of sanitary sewer mains and 1,250 manholes in the Neshaminy Interceptor (BCWSA) service area. The following is a break out of how much we can do each year using the annual I/I budget for the Neshaminy Interceptor:

TV Inspection- \$10,000 per year. This accounts for 2,857 linear feet of the system. This accounts for 1.3% of the entire system which as 210,717 linear feet.

Manhole Liners -\$15,000 per year. Lining these manholes costs about \$2,000 per liner and this allow us to line 7 to 8 per year

Spot lining/Repairs- \$175,000 per year. This amount allows to line approximately 1,750 linear feet of pipe per year. This amount to 0.83% of the system per year (1,750/210,757).

Total-\$200,000 per year (adjusted annually for inflation)

Our current estimates indicate that roughly 25% of our system would need these type repairs or lining. That translates to a 30-year period, under this funding scenario, to complete that portion of the system.

Morrisville Municipal Authority Service Area (I/I line items)

LMT owns approximately 540,909 Linear feet of sanitary sewer mains (217,023 (Above Yardley) + 323,886 (Below Yardley) and 3,100 manholes in the Morrisville Municipal Authority service area. The following is a break out of how much we can do each year using the annual I/I budget for the MMA Service Area:

TV Inspection- \$15,000 per year. This accounts for 4,286 linear feet of the system. This accounts for 0.8% of the entire system which as 540,909 linear feet.

Manhole Liners -\$20,000 per year. Lining these manholes costs about \$2,000 per liner and this allow us to line 10 per year

Spot lining/Repairs- \$215,000 per year. This amount allows to line approximately 2,150 linear feet of pipe per year. This amount to 0.40% of the system per year (2,150/540,909).

Total-\$250,000 per year (adjusted annually for inflation)

Our current estimates indicate that roughly 25% of our system would need these types of repairs or lining. That translates to a period of sixty-two (62) years, under this funding scenario, to complete that portion of the system.

Our 7-year plan outlines this same level of improvement each year. In all likelihood, especially in this MMA area, the amount of lining undertaken will need to be increased dramatically

Supplement #5
SEWER RATE COMPARISON
2020 QUARTERLY SEWER CHARGE COMPARISON

MUNICIPALITY	TOTAL ESTIMATED CUSTOMERS	14,000 GALLONS/ COST PER 1,000
Yardley Borough	950	\$225.00 / \$16.07 *
Lower Makefield Township	11,500	\$222.60 / \$15.90 ¹
Northampton, Bucks County, Municipal	13,200	\$196.20 / \$14.01 *
Buckingham Township	3,260	\$179.90 / \$12.85 *
Middletown Township (BCWSA)	67,000	\$153.36 / \$10.95 *
Doylestown Township (BCWSA)		\$153.36 / \$10.95 *
Bensalem Township (BCWSA)		\$153.36 / \$10.95 *
Langhorne Borough (BCWSA)		\$153.36 / \$10.95 *
Lower Southampton Township (BCWSA)		\$153.36 / \$10.95 *
Falls Township (TOFA)	7,330	\$133.36 / \$9.53 *
Warwick Township	4,145	\$128.71 / \$9.19 *
Bristol Borough	4,000	\$109.24 / \$7.80 *
Newtown (Boro & Township - NBCJMA)	9,000	\$108.00 / \$7.71 ²
Warminster Munciple Authority	11,000	\$104.06 / \$7.43 *
Bristol Township	9,000	\$100.94 / \$7.21 *
Morrisville Borough (MMA)	3,161	\$95.06 / \$6.79 ²

* Denotes 2020 rates

¹ Lower Makefield no rate change proposed for 2021.

² Newtown (NBCJMA) and Morrisville (MMA) have rate increases for 2021, new rates shown.

Supplement #6
2021 Summary of 3-Year Road Paving Plan
(Years 2021 through 2023)

2021					
Road Name	Road Length (Miles)	Roadway Area (SF)	Total Price	Housing Development	Year Last Paved
Westover Rd	0.91	87,648	\$117,480	Westover	2002
Effingham Rd (East of Westover Rd)	0.05	6,336	\$8,493	Westover	2002
Shelley Ln (East of Yardley Morrisville Rd)	0.09	11,400	\$15,280	Westover	1983
Shelley Ln (West of Yardley Morrisville Rd)	0.09	11,400	\$15,280	Wynnewood I	1983
Tudor Ln (East of Westover Rd)	0.15	19,008	\$25,478	Westover	2002
Ovington Rd (East of Westover Rd)	0.15	19,008	\$25,478	Westover	2003
Vernon Ln (East of Westover Rd)	0.09	11,064	\$14,830	Westover	2003
Vernon Ln (West of Westover)	0.15	19,008	\$25,478	Westover	2003
Radcliffe Rd	0.13	12,120	\$16,245	Westover	2006
Black Rock Rd (canal to Ardsley Ct)	0.28	43,500	\$58,306	Collector	1979
Friar Dr	0.64	119,160	\$162,717	Wynnewood II	1981
Trend Rd	0.24	45,000	\$66,316	Wynnewood II	1981
Teich Dr	0.2	37,080	\$61,701	Wynnewood II	1981
Wynnewood Dr	0.09	15,120	\$32,266	Wynnewood II	1981
3.26			\$645,347		

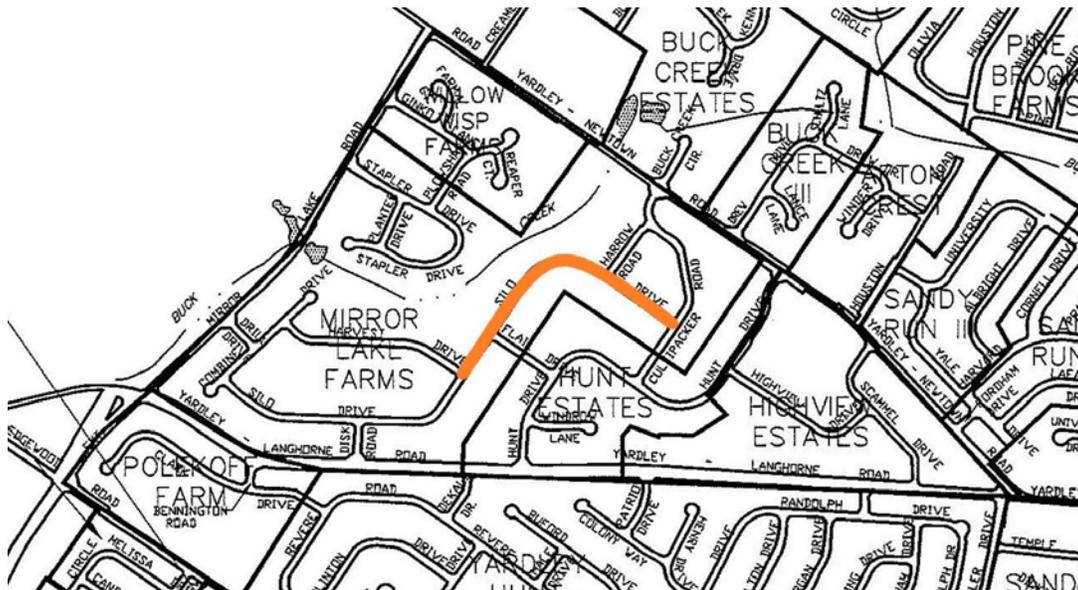
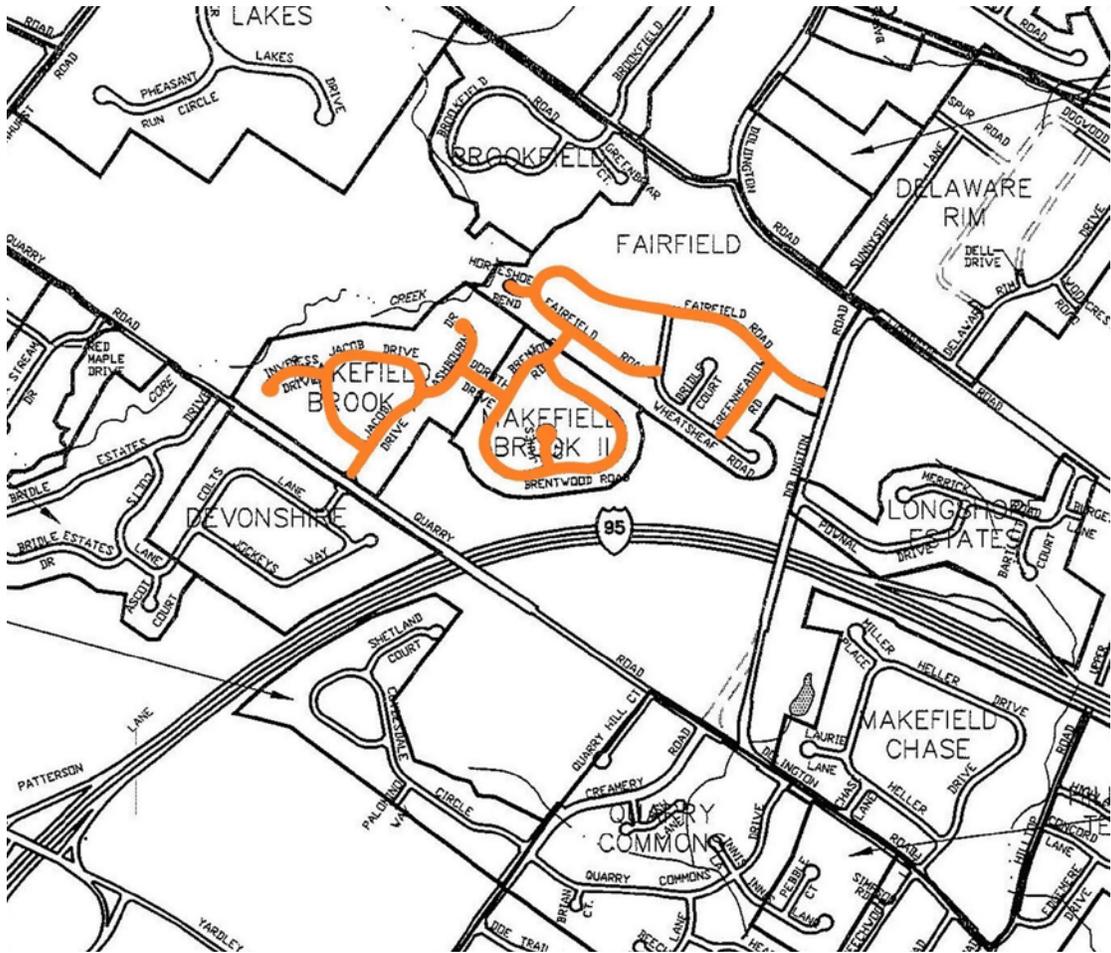
2022					
Road Name	Road Length (Miles)	Roadway Area (SF)	Total Price	Housing Development	Year Last Paved
Jacob Dr	0.51	96,948	\$152,443	Makefield Brook I & II	1986
Inverness Dr	0.1	19,008	\$32,751	Makefield Brook I & II	1986
Ashborne Dr	0.15	24,630	\$40,664	Makefield Brook I & II	1986
Dorothy Dr	0.08	14,760	\$32,773	Makefield Brook I & II	1986
Brentwood Dr	0.64	129,600	\$194,396	Makefield Brook I & II	1986
James Ct	0.06	15,410	\$27,688	Makefield Brook I & II	1986
Fairfield Rd	0.76	142,920	\$217,143	Fairfield at Farmview	1999
Horseshoe Bend Rd	0.05	6,480	\$15,120	Fairfield at Farmview	1999
Greenmeadows Rd	0.13	25,200	\$47,466	Fairfield at Farmview	1999
Silo Rd (Harvest to Cultipacker)	0.42	86,760	\$122,104	Mirror Lake Farms	1979
2.9			\$882,547		

2023					
Road Name	Road Length (Miles)	Roadway Area (SF)	Total Price	Housing Development	Year Last Paved
Hollow Branch Ln	0.17	37,080	\$66,671	Oxford Glen/Yardley Oaks	1982
Greenview Rd	0.21	45,000	\$78,348	Oxford Glen/Yardley Oaks	1982
Overlook Rd	0.18	39,600	\$70,386	Oxford Glen/Yardley Oaks	1979
Lenape Ln	0.20	46,370	\$68,368	Yardley Meadows	1979
Brock Creek Entry	0.04	7,560	\$23,146	Yardley Meadows	1979
Brock Creek Dr	0.33	64,440	\$101,010	Yardley Meadows	1979
Cinnabar Ln (dead end to #292)	0.16	32,760	\$60,301	Stony Hill Homes	1977
Crystal Ct	0.06	13,500	\$25,904	Stony Hill Homes	1977
N & S Fieldstone Ct	0.12	28,500	\$54,020	Stony Hill Homes	1977
Marble Ct	0.07	17,240	\$31,419	Stony Hill Homes	1977
Bluestone Drive (Stony Hill to Scarlet Oak)	0.47	94,700	\$151,625	Stony Hill Homes	1999
2.01			\$731,199		

2021 3-Year Road Paving Plan



2022 Road Paving Map



2023 Road Paving Map

