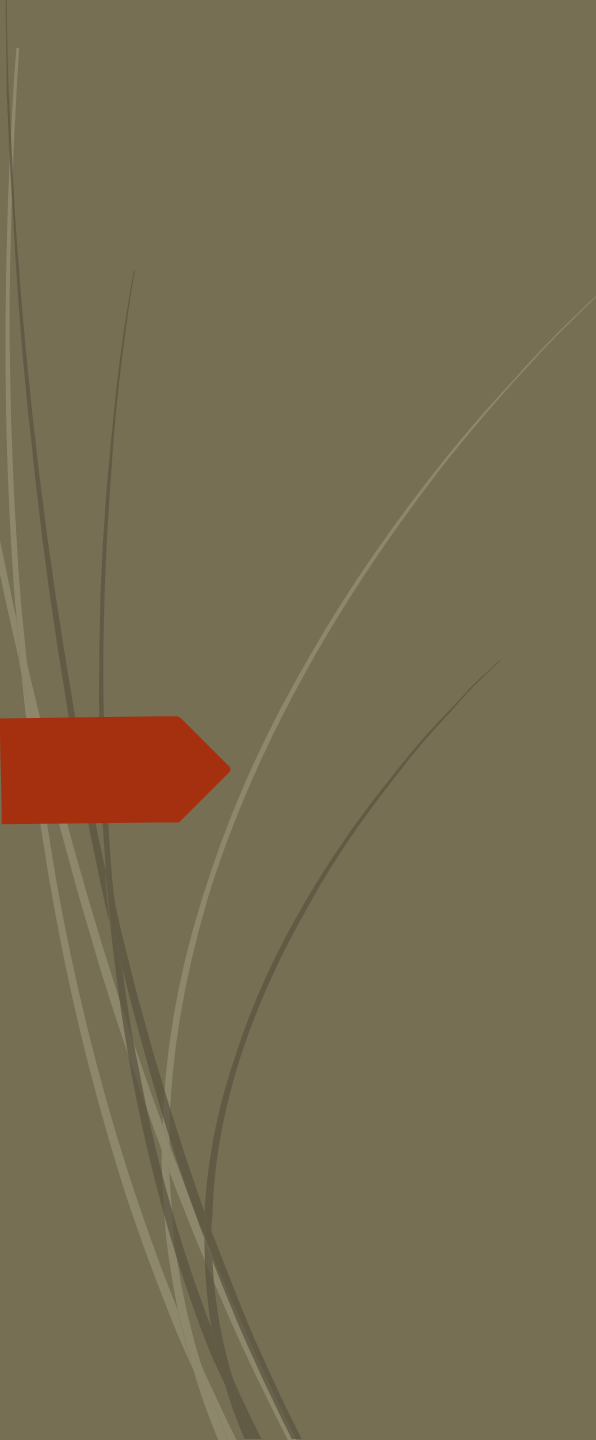
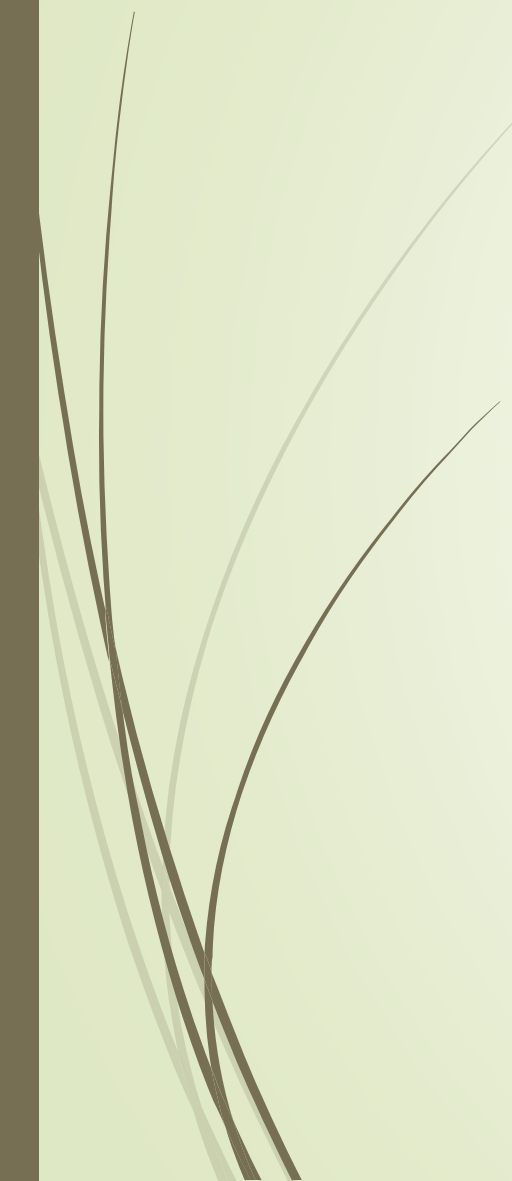




# Lower Makefield Township Q22025 Financial Presentation (Unaudited)

# Agenda

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- All Funds Overview – 2025 Actuals vs Budget
  - All Funds Overview – 2025 vs 2024
  - General Fund – 2025 Actuals vs Budget
  - General Fund – 2025 vs 2024
  - Park and Recreation – 2025 Actuals vs Budget
  - Park and Recreation – 2025 vs 2024
  - Pool – 2025 Actuals vs Budget
  - Pool – 2025 vs 2024
  - Golf Fund – 2025 Actuals vs Budget
  - Golf Fund – 2025 vs 2024
  - Capital Projects Update - 2025
  - All Funds – Ending Balance/Net Position
  - June 2025 – Ending Cash Balances and Allocations

# All Funds Overview – 2025 Actuals vs Budget

| Revenue                               |                     |                     |                      |
|---------------------------------------|---------------------|---------------------|----------------------|
| Fund                                  | 2025 Budget         | Q22025              | % - Actual vs Budget |
| General Fund                          | 17,164,148          | 10,528,500          | 61%                  |
| Street Light Fund                     | 82,500              | 77,671              | 94%                  |
| Fire Protection Fund                  | 1,012,198           | 629,185             | 62%                  |
| Hydrant Fund                          | 185,259             | 165,143             | 89%                  |
| Parks and Recreation Fund             | 2,138,765           | 1,856,133           | 87%                  |
| Parks and Recreation Fee in Lieu Fund | 1,595,500           | (229,475)           | -14%                 |
| Park and Recreation Capital Fund      | 37,300              | 6,666               | 18%                  |
| Sewer Fund                            | -                   | 21,430              | 0%                   |
| Community Pool Fund                   | 1,218,486           | 936,967             | 77%                  |
| Traffic Impact Fund                   | 162,000             | 1,866               | 1%                   |
| American Rescue Fund                  | 6,000               | -                   | 0%                   |
| LMT Trust Fund                        | 1,175,000           | 858,008             | 73%                  |
| Golf Bond Repayment Fund              | 78,000              | 5,084               | 7%                   |
| Golf Fund                             | 4,169,335           | 1,762,793           | 42%                  |
| Golf Capital Fund                     | 228,000             | 9,953               | 4%                   |
| Bond Fund                             | 200,000             | 74,829              | 37%                  |
| Special Projects Fund                 | 6,340,168           | 1,856,716           | 29%                  |
| Debt Service Fund                     | 1,386,056           | 1,299,881           | 94%                  |
| Regency Bridge Fund                   | 11,000              | 5,083               | 46%                  |
| Capital Fund                          | -                   | -                   | 0%                   |
| Pool Capital Reserve Fund             | 800                 | 540                 | 68%                  |
| Tree Bank Fund                        | 21,000              | 8,838               | 42%                  |
| Liquid Fuels Fund                     | 1,045,083           | 1,061,125           | 102%                 |
| Road Machinery Fund                   | 175,172             | 158,831             | 91%                  |
| Sidewalk Fee In Lieu of Fund          | 40,390              | 3,281               | 8%                   |
| GOR Operating Fund                    | 55,450              | 25,072              | 45%                  |
| GOR Capital Reserve Fund              | 5,200               | 715                 | 14%                  |
| Road Improvement Fund                 | 2,218,229           | 2,071,291           | 93%                  |
| Patterson Farm Fund                   | 745,500             | 726,080             | 97%                  |
| Ambulance/Rescue Fund                 | 209,905             | 200,088             | 95%                  |
| <b>Revenue Total</b>                  | <b>\$41,706,444</b> | <b>\$24,122,295</b> | <b>58%</b>           |

| Expenses                              |                     |                     |                      |
|---------------------------------------|---------------------|---------------------|----------------------|
| Fund                                  | 2025 Budget         | Q22025              | % - Actual vs Budget |
| General Fund                          | 18,033,350          | 7,042,790           | 39%                  |
| Street Light Fund                     | 79,000              | 29,158              | 37%                  |
| Fire Protection Fund                  | 1,009,767           | 145,554             | 14%                  |
| Hydrant Fund                          | 194,500             | 54,483              | 28%                  |
| Parks and Recreation Fund             | 2,145,686           | 804,512             | 37%                  |
| Parks and Recreation Fee in Lieu Fund | 1,940,000           | 254,316             | 13%                  |
| Park and Recreation Capital Fund      | -                   | -                   | 0%                   |
| Sewer Fund                            | 1,000,000           | (12,303)            | 0%                   |
| Community Pool Fund                   | 1,223,528           | 541,157             | 44%                  |
| Traffic Impact Fund                   | -                   | 12,421              | 0%                   |
| American Rescue Fund                  | -                   | -                   | 0%                   |
| LMT Trust Fund                        | 1,175,000           | -                   | 0%                   |
| Golf Bond Repayment Fund              | -                   | -                   | 0%                   |
| Golf Fund                             | 4,028,034           | 1,549,494           | 38%                  |
| Golf Capital Fund                     | -                   | -                   | 0%                   |
| Bond Fund                             | 3,821,360           | 2,200,000           | 58%                  |
| Special Projects Fund                 | 4,530,300           | 1,154,232           | 25%                  |
| Debt Service Fund                     | 976,877             | 887,503             | 91%                  |
| Regency Bridge Fund                   | 142,632             | -                   | 0%                   |
| Capital Fund                          | -                   | 39,389              | 0%                   |
| Pool Capital Reserve Fund             | -                   | -                   | 0%                   |
| Tree Bank Fund                        | 85,000              | 14,931              | 18%                  |
| Liquid Fuels Fund                     | 1,368,483           | 506,905             | 37%                  |
| Road Machinery Fund                   | 130,096             | 52,928              | 41%                  |
| Sidewalk Fee In Lieu of Fund          | 109,052             | -                   | 0%                   |
| GOR Operating Fund                    | 54,700              | 24,927              | 46%                  |
| GOR Capital Reserve Fund              | -                   | -                   | 0%                   |
| Road Improvement Fund                 | 2,100,000           | 13,666              | 1%                   |
| Patterson Farm Fund                   | 740,000             | 73,595              | 10%                  |
| Ambulance/Rescue Fund                 | 210,000             | -                   | 0%                   |
| <b>Expense Total</b>                  | <b>\$45,097,365</b> | <b>\$15,389,658</b> | <b>34%</b>           |

# All Funds Overview – 2025 vs 2024

| Revenue                               |                     |                     |                  |
|---------------------------------------|---------------------|---------------------|------------------|
| Fund                                  | Q22024              | Q22025              | Q22025 vs Q22024 |
| General Fund                          | 10,651,689          | 10,528,500          | 99%              |
| Street Light Fund                     | 73,298              | 77,671              | 106%             |
| Fire Protection Fund                  | 618,916             | 629,185             | 102%             |
| Hydrant Fund                          | 168,312             | 165,143             | 98%              |
| Parks and Recreation Fund             | 1,724,538           | 1,856,133           | 108%             |
| Parks and Recreation Fee in Lieu Fund | 54,886              | (229,475)           | -418%            |
| Park and Recreation Capital Fund      | 319,492             | 6,666               | 2%               |
| Sewer Fund                            | 36,043              | 21,430              | 59%              |
| Community Pool Fund                   | 1,011,611           | 936,967             | 93%              |
| Traffic Impact Fund                   | 23,433              | 1,866               | 8%               |
| American Rescue Fund                  | 4,763               | -                   | 0%               |
| LMT Trust Fund                        | 1,582,329           | 858,008             | 54%              |
| Golf Bond Repayment Fund              | 2,539               | 5,084               | 200%             |
| Golf Fund                             | 1,973,743           | 1,762,793           | 89%              |
| Golf Capital Fund                     | 2,536               | 9,953               | 393%             |
| Bond Fund                             | 122,107             | 74,829              | 61%              |
| Special Projects Fund                 | 205                 | 1,856,716           | 906954%          |
| Debt Service Fund                     | 1,373,273           | 1,299,881           | 95%              |
| Regency Bridge Fund                   | 14,669              | 5,083               | 35%              |
| Capital Fund                          | 6,486               | -                   | 0%               |
| Pool Capital Reserve Fund             | 522                 | 540                 | 104%             |
| Tree Bank Fund                        | 87,706              | 8,838               | 10%              |
| Liquid Fuels Fund                     | 1,051,458           | 1,061,125           | 101%             |
| Road Machinery Fund                   | 161,125             | 158,831             | 99%              |
| Sidewalk Fee In Lieu of Fund          | 2,181               | 3,281               | 150%             |
| GOR Operating Fund                    | 25,391              | 25,072              | 99%              |
| GOR Capital Reserve Fund              | 175                 | 715                 | 409%             |
| Road Improvement Fund                 | 1,055,113           | 2,071,291           | 196%             |
| Patterson Farm Fund                   | 7,696               | 726,080             | 9435%            |
| Ambulance/Rescue Fund                 | 201,178             | 200,088             | 99%              |
| <b>Revenue Total</b>                  | <b>\$22,357,412</b> | <b>\$24,122,295</b> | <b>108%</b>      |

| Expenses                              |                     |                     |                  |
|---------------------------------------|---------------------|---------------------|------------------|
| Fund                                  | Q22024              | Q22025              | Q22025 vs Q22024 |
| General Fund                          | 7,630,600           | 7,042,790           | 92%              |
| Street Light Fund                     | 33,301              | 29,158              | 88%              |
| Fire Protection Fund                  | 147,793             | 145,554             | 98%              |
| Hydrant Fund                          | 88,070              | 54,483              | 62%              |
| Parks and Recreation Fund             | 949,472             | 804,512             | 85%              |
| Parks and Recreation Fee in Lieu Fund | 622                 | 254,316             | 40903%           |
| Park and Recreation Capital Fund      | 893                 | -                   | 0%               |
| Sewer Fund                            | 3,512               | (12,303)            | -350%            |
| Community Pool Fund                   | 524,095             | 541,157             | 103%             |
| Traffic Impact Fund                   | -                   | 12,421              | 0%               |
| American Rescue Fund                  | -                   | -                   | 0%               |
| LMT Trust Fund                        | -                   | -                   | 0%               |
| Golf Bond Repayment Fund              | -                   | -                   | 0%               |
| Golf Fund                             | 1,568,841           | 1,549,494           | 99%              |
| Golf Capital Fund                     | -                   | -                   | 0%               |
| Bond Fund                             | -                   | 2,200,000           | 0%               |
| Special Projects Fund                 | 41,601              | 1,154,232           | 2775%            |
| Debt Service Fund                     | 886,293             | 887,503             | 100%             |
| Regency Bridge Fund                   | 16,238              | -                   | 0%               |
| Capital Fund                          | 194,087             | 39,389              | 20%              |
| Pool Capital Reserve Fund             | -                   | -                   | 0%               |
| Tree Bank Fund                        | 3,233               | 14,931              | 462%             |
| Liquid Fuels Fund                     | 108,136             | 506,905             | 469%             |
| Road Machinery Fund                   | 172,358             | 52,928              | 31%              |
| Sidewalk Fee In Lieu of Fund          | -                   | -                   | 0%               |
| GOR Operating Fund                    | 22,575              | 24,927              | 110%             |
| GOR Capital Reserve Fund              | -                   | -                   | 0%               |
| Road Improvement Fund                 | 60,689              | 13,666              | 23%              |
| Patterson Farm Fund                   | 13,318              | 73,595              | 553%             |
| Ambulance/Rescue Fund                 | 180,000             | -                   | 0%               |
| <b>Expense Total</b>                  | <b>\$12,645,727</b> | <b>\$15,389,658</b> | <b>122%</b>      |

# General Fund – 2025 Actuals vs Budget

| General Fund                 | 2025 Budget      | Q22025           | % - Actual vs Budget |
|------------------------------|------------------|------------------|----------------------|
| Revenue                      | 17,164,148       | 10,528,500       | 61%                  |
| Expense                      | 18,033,350       | 7,042,790        | 39%                  |
| <b>Revenue-Expense Total</b> | <b>(869,202)</b> | <b>3,485,710</b> | <b>22%</b>           |

| Fund Revenue Category             | 2025 Budget          | Q22025               | % - Actual vs Budget |
|-----------------------------------|----------------------|----------------------|----------------------|
| Charges for Services              | 155,150              | 131,598              | 85%                  |
| Federal Grants                    | 4,000                | -                    | 0%                   |
| Fines and Forfeits                | 56,200               | 28,575               | 51%                  |
| Interest Earnings                 | 390,000              | 181,417              | 47%                  |
| Leaf Assessment                   | 860,962              | 840,695              | 98%                  |
| Licenses and Permits              | 732,450              | 214,847              | 29%                  |
| Local Act 511 Taxes               | 400,000              | 221,860              | 55%                  |
| Per Capita Taxes                  | 208,200              | 197,574              | 95%                  |
| Public Safety                     | 1,005,256            | 558,841              | 56%                  |
| Real Estate Taxes                 | 7,615,554            | 7,121,979            | 94%                  |
| Real Estate Transfer Taxes        | 1,500,000            | 494,531              | 33%                  |
| Rents and Royalties               | 320,000              | 204,211              | 64%                  |
| State Grants                      | 231,458              | 14,424               | 6%                   |
| State Shared Revenue              | 786,918              | 1,800                | 0%                   |
| Other (Misc, Interfund Transfers) | 2,898,000            | 316,148              | 11%                  |
| <b>Total</b>                      | <b>\$ 17,164,148</b> | <b>\$ 10,528,500</b> | <b>61%</b>           |

| Fund Expense Category             | 2025 Budget          | Q22025              | % - Actual vs Budget |
|-----------------------------------|----------------------|---------------------|----------------------|
| Benefits                          | 3,845,083            | 1,758,626           | 46%                  |
| Boards and Commissions            | 105,750              | 49,594              | 47%                  |
| Communications                    | 65,840               | 23,976              | 36%                  |
| Contracted Services               | 1,711,624            | 692,076             | 40%                  |
| Engineering                       | 357,500              | 90,921              | 25%                  |
| Equipment                         | 318,409              | 134,616             | 42%                  |
| Legal                             | 247,500              | 90,041              | 36%                  |
| Memberships and Training          | 77,247               | 33,243              | 43%                  |
| Operating Costs                   | 370,500              | 147,488             | 40%                  |
| Salaries and Wages                | 8,852,667            | 3,897,057           | 44%                  |
| Sewer                             | -                    | -                   | 0%                   |
| Utilities                         | 67,000               | 26,227              | 39%                  |
| Other (Misc, Interfund Transfers) | 2,014,230            | 98,925              | 5%                   |
| <b>Total</b>                      | <b>\$ 18,033,350</b> | <b>\$ 7,042,790</b> | <b>39%</b>           |

# General Fund – 2025 vs 2024

| General Fund                 | Q22024           | Q22025           | Q22025 vs Q22024 |
|------------------------------|------------------|------------------|------------------|
| Revenue                      | 10,651,689       | 10,528,500       | 99%              |
| Expense                      | 7,630,600        | 7,042,790        | 92%              |
| <b>Revenue-Expense Total</b> | <b>3,021,090</b> | <b>3,485,710</b> | <b>5%</b>        |

| Fund Revenue Category             | Q22024               | Q22025               | Q22025 vs Q22024 |
|-----------------------------------|----------------------|----------------------|------------------|
| Charges for Services              | 93,014               | 131,598              | 141%             |
| Federal Grants                    | 21,355               | -                    | 0%               |
| Fines and Forfeits                | 45,315               | 28,575               | 63%              |
| Interest Earnings                 | 192,415              | 181,417              | 94%              |
| Leaf Assessment                   | 856,747              | 840,695              | 98%              |
| Licenses and Permits              | 313,419              | 214,847              | 69%              |
| Local Act 511 Taxes               | 224,198              | 221,860              | 99%              |
| Per Capita Taxes                  | 205,356              | 197,574              | 96%              |
| Public Safety                     | 371,916              | 558,841              | 150%             |
| Real Estate Taxes                 | 7,241,176            | 7,121,979            | 98%              |
| Real Estate Transfer Taxes        | 570,808              | 494,531              | 87%              |
| Rents and Royalties               | 197,968              | 204,211              | 103%             |
| State Grants                      | 12,659               | 14,424               | 114%             |
| State Shared Revenue              | 1,500                | 1,800                | 120%             |
| Other (Misc, Interfund Transfers) | 303,845              | 316,148              | 104%             |
| <b>Total</b>                      | <b>\$ 10,651,689</b> | <b>\$ 10,528,500</b> | <b>99%</b>       |

| Fund Expense Category             | Q22024              | Q22025              | Q22025 vs Q22024 |
|-----------------------------------|---------------------|---------------------|------------------|
| Benefits                          | 1,592,248           | 1,758,626           | 110%             |
| Boards and Commissions            | 33,925              | 49,594              | 146%             |
| Capital                           | -                   | -                   | 0%               |
| Communications                    | 30,519              | 23,976              | 79%              |
| Contracted Services               | 701,464             | 692,076             | 99%              |
| Engineering                       | 234,965             | 90,921              | 39%              |
| Equipment                         | 129,766             | 134,616             | 104%             |
| Legal                             | 200,082             | 90,041              | 45%              |
| Memberships and Training          | 41,357              | 33,243              | 80%              |
| Operating Costs                   | 163,524             | 147,488             | 90%              |
| Salaries and Wages                | 4,376,120           | 3,897,057           | 89%              |
| Sewer                             | -                   | -                   | 0%               |
| Utilities                         | 34,169              | 26,227              | 77%              |
| Other (Misc, Interfund Transfers) | 92,460              | 98,925              | 107%             |
| <b>Total</b>                      | <b>\$ 7,630,600</b> | <b>\$ 7,042,790</b> | <b>92%</b>       |

# Park and Recreation – 2025 Actuals vs Budget

| Parks and Recreation Fund    | 2025 Budget      | Q22025         | % - Actual vs Budget |
|------------------------------|------------------|----------------|----------------------|
| Revenue                      | 3,771,565        | 1,633,324      | 43%                  |
| Expense                      | 4,085,686        | 1,058,828      | 26%                  |
| <b>Revenue-Expense Total</b> | <b>(314,121)</b> | <b>574,496</b> | <b>17%</b>           |

| Fund Revenue Category             | 2025 Budget         | Q22025              | % - Actual vs Budget |
|-----------------------------------|---------------------|---------------------|----------------------|
| Contributions                     | 645,500             | -                   | 0%                   |
| Interest Earnings                 | 52,000              | 27,191              | 52%                  |
| Program Fees                      | 654,000             | 580,565             | 89%                  |
| Real Estate Taxes                 | 1,333,265           | 1,246,507           | 93%                  |
| Rents and Royalties               | 30,000              | 21,078              | 70%                  |
| State Grants                      | 935,300             | (250,000)           | -27%                 |
| Other (Misc, Interfund Transfers) | 121,500             | 7,982               | 7%                   |
| <b>Total</b>                      | <b>\$ 3,771,565</b> | <b>\$ 1,633,324</b> | <b>43%</b>           |

\*\*\*Includes P&R Fund, P&R Fee In Lieu, and P&R Capital

| Fund Expense Category             | 2025 Budget         | Q22025              | % - Actual vs Budget |
|-----------------------------------|---------------------|---------------------|----------------------|
| Benefits                          | 295,555             | 153,010             | 52%                  |
| Capital                           | 1,940,000           | 254,316             | 13%                  |
| Contracted Services               | 162,870             | 106,557             | 65%                  |
| Engineering                       | -                   | -                   | 0%                   |
| Equipment                         | 247,700             | 29,508              | 12%                  |
| Legal                             | -                   | -                   | 0%                   |
| Memberships and Training          | 12,000              | 4,804               | 40%                  |
| Operating Costs                   | 371,100             | 155,548             | 42%                  |
| Salaries and Wages                | 830,034             | 264,979             | 32%                  |
| Utilities                         | 75,000              | 47,829              | 64%                  |
| Other (Misc, Interfund Transfers) | 151,427             | 42,278              | 28%                  |
| <b>Total</b>                      | <b>\$ 4,085,686</b> | <b>\$ 1,058,828</b> | <b>26%</b>           |

# Park and Recreation – 2025 vs 2024

| Parks and Recreation Fund    | Q22024           | Q22025         | Q22025 vs Q22024 |
|------------------------------|------------------|----------------|------------------|
| Revenue                      | 2,098,916        | 1,633,324      | 78%              |
| Expense                      | 950,987          | 1,058,828      | 111%             |
| <b>Revenue-Expense Total</b> | <b>1,147,930</b> | <b>574,496</b> | <b>-34%</b>      |

| Fund Revenue Category             | Q22024              | Q22025              | Q22025 vs Q22024 |
|-----------------------------------|---------------------|---------------------|------------------|
| Contributions                     | 25,820              | -                   | 0%               |
| Interest Earnings                 | 30,858              | 27,191              | 88%              |
| Program Fees                      | 422,697             | 580,565             | 137%             |
| Real Estate Taxes                 | 1,266,223           | 1,246,507           | 98%              |
| Rents and Royalties               | 17,918              | 21,078              | 118%             |
| State Grants                      | 317,700             | (250,000)           | -79%             |
| Other (Misc, Interfund Transfers) | 17,700              | 7,982               | 45%              |
| <b>Total</b>                      | <b>\$ 2,098,916</b> | <b>\$ 1,633,324</b> | <b>78%</b>       |

\*\*\*Includes P&R Fund, P&R Fee In Lieu, and P&R Capital

| Fund Expense Category             | Q22024            | Q22025              | Q22025 vs Q22024 |
|-----------------------------------|-------------------|---------------------|------------------|
| Benefits                          | 118,611           | 153,010             | 129%             |
| Capital                           | 221,954           | 254,316             | 115%             |
| Contracted Services               | 87,298            | 106,557             | 122%             |
| Engineering                       | -                 | -                   | 0%               |
| Equipment                         | 6,806             | 29,508              | 434%             |
| Legal                             | -                 | -                   | 0%               |
| Memberships and Training          | 8,050             | 4,804               | 60%              |
| Operating Costs                   | 135,360           | 155,548             | 115%             |
| Salaries and Wages                | 284,364           | 264,979             | 93%              |
| Utilities                         | 48,895            | 47,829              | 98%              |
| Other (Misc, Interfund Transfers) | 39,650            | 42,278              | 107%             |
| <b>Total</b>                      | <b>\$ 950,987</b> | <b>\$ 1,058,828</b> | <b>111%</b>      |

# Pool – 2025 Actuals vs Budget

| Pool Fund                    | 2025 Budget    | Q22025         | % - Actual vs Budget |
|------------------------------|----------------|----------------|----------------------|
| Revenue                      | 1,219,286      | 937,507        | 77%                  |
| Expense                      | 1,223,528      | 541,157        | 44%                  |
| <b>Revenue-Expense Total</b> | <b>(4,242)</b> | <b>396,350</b> | <b>33%</b>           |

| Fund Revenue Category             | 2025 Budget         | Q22025            | % - Actual vs Budget |
|-----------------------------------|---------------------|-------------------|----------------------|
| Interest Earnings                 | 3,800               | 5,999             | 158%                 |
| Membership Fees                   | 1,210,986           | 931,508           | 77%                  |
| Other (Misc, Interfund Transfers) | 4,500               | -                 | 0%                   |
| <b>Total</b>                      | <b>\$ 1,219,286</b> | <b>\$ 937,507</b> | <b>77%</b>           |

\*\*\*Includes Pool Capital Reserve Fund

| Fund Expense Category    | 2025 Budget         | Q22025            | % - Actual vs Budget |
|--------------------------|---------------------|-------------------|----------------------|
| Benefits                 | 187,574             | 72,744            | 39%                  |
| Capital                  | 14,000              | 19,762            | 141%                 |
| Contracted Services      | 103,000             | 72,869            | 71%                  |
| Equipment                | 220,000             | 120,735           | 55%                  |
| Memberships and Training | 5,000               | 3,598             | 72%                  |
| Operating Costs          | 119,000             | 62,393            | 52%                  |
| Salaries and Wages       | 559,564             | 183,389           | 33%                  |
| <b>Total</b>             | <b>\$ 1,223,528</b> | <b>\$ 541,157</b> | <b>44%</b>           |

# Pool – 2025 vs 2024

| Pool Fund                    | Q22024         | Q22025         | Q22025 vs Q22024 |
|------------------------------|----------------|----------------|------------------|
| Revenue                      | 1,012,132      | 937,507        | 93%              |
| Expense                      | 524,095        | 541,157        | 103%             |
| <b>Revenue-Expense Total</b> | <b>488,038</b> | <b>396,350</b> | <b>-11%</b>      |

| Fund Revenue Category             | Q22024              | Q22025            | Q22025 vs Q22024 |
|-----------------------------------|---------------------|-------------------|------------------|
| Interest Earnings                 | 4,271               | 5,999             | 140%             |
| Membership Fees                   | 1,007,862           | 931,508           | 92%              |
| Other (Misc, Interfund Transfers) | -                   | -                 | 0%               |
| <b>Total</b>                      | <b>\$ 1,012,132</b> | <b>\$ 937,507</b> | <b>93%</b>       |

\*\*\*Includes Pool Capital Reserve Fund

| Fund Expense Category    | Q22024            | Q22025            | Q22025 vs Q22024 |
|--------------------------|-------------------|-------------------|------------------|
| Benefits                 | 67,614            | 72,744            | 108%             |
| Capital                  | -                 | 19,762            | 0%               |
| Contracted Services      | 67,708            | 72,869            | 108%             |
| Equipment                | 159,274           | 120,735           | 76%              |
| Memberships and Training | 254               | 3,598             | 1417%            |
| Operating Costs          | 47,246            | 62,393            | 132%             |
| Salaries and Wages       | 176,686           | 183,389           | 104%             |
| <b>Total</b>             | <b>\$ 524,095</b> | <b>\$ 541,157</b> | <b>103%</b>      |

# Golf Fund – 2025 Actuals vs Budget

| Golf Fund                    | 2025 Budget    | Q22025         | % - Actual vs Budget |
|------------------------------|----------------|----------------|----------------------|
| Revenue                      | 4,169,335      | 1,762,793      | 42%                  |
| Expense                      | 4,028,034      | 1,549,494      | 38%                  |
| <b>Revenue-Expense Total</b> | <b>141,301</b> | <b>213,299</b> | <b>4%</b>            |

| Fund Revenue Category             | 2025 Budget         | Q22025              | % - Actual vs Budget |
|-----------------------------------|---------------------|---------------------|----------------------|
| Beverages and Food                | 979,500             | 407,495             | 42%                  |
| Interest Earnings                 | 10,500              | 8,058               | 77%                  |
| Golf Participation Fees           | 2,984,335           | 1,293,933           | 43%                  |
| Other (Misc, Interfund Transfers) | 195,000             | 53,306              | 27%                  |
| <b>Total</b>                      | <b>\$ 4,169,335</b> | <b>\$ 1,762,793</b> | <b>42%</b>           |

| Fund Expense Category             | 2025 Budget         | Q22025              | % - Actual vs Budget |
|-----------------------------------|---------------------|---------------------|----------------------|
| Benefits                          | 406,667             | 200,269             | 49%                  |
| Capital                           | 175,000             | 128,721             | 74%                  |
| Communications                    | 14,697              | 8,233               | 56%                  |
| Contracted Services               | 82,250              | 38,590              | 47%                  |
| Equipment                         | 185,850             | 64,809              | 35%                  |
| Legal                             | 8,000               | -                   | 0%                   |
| Memberships and Training          | 20,970              | 10,786              | 51%                  |
| Operating Costs                   | 1,118,304           | 505,398             | 45%                  |
| Salaries and Wages                | 1,109,546           | 550,508             | 50%                  |
| Utilities                         | 149,450             | 41,828              | 28%                  |
| Other (Misc, Interfund Transfers) | 757,300             | 352                 | 0%                   |
| <b>Total</b>                      | <b>\$ 4,028,034</b> | <b>\$ 1,549,494</b> | <b>38%</b>           |

# Golf Fund – 2025 vs 2024

| Golf Fund                    | Q22024         | Q22025         | Q22025 vs Q22024 |
|------------------------------|----------------|----------------|------------------|
| Revenue                      | 1,973,743      | 1,762,793      | 89%              |
| Expense                      | 1,568,841      | 1,549,494      | 99%              |
| <b>Revenue-Expense Total</b> | <b>404,901</b> | <b>213,299</b> | <b>-9%</b>       |

| Fund Revenue Category             | Q22024              | Q22025              | Q22025 vs Q22024 |
|-----------------------------------|---------------------|---------------------|------------------|
| Beverages and Food                | 495,508             | 407,495             | 82%              |
| Interest Earnings                 | 9,636               | 8,058               | 84%              |
| Golf Participation Fees           | 1,377,766           | 1,293,933           | 94%              |
| Other (Misc, Interfund Transfers) | 90,832              | 53,306              | 59%              |
| <b>Total</b>                      | <b>\$ 1,973,743</b> | <b>\$ 1,762,793</b> | <b>89%</b>       |

| Fund Expense Category             | Q22024              | Q22025              | Q22025 vs Q22024 |
|-----------------------------------|---------------------|---------------------|------------------|
| Benefits                          | 232,628             | 200,269             | 86%              |
| Capital                           | 104,638             | 128,721             | 123%             |
| Communications                    | 6,223               | 8,233               | 132%             |
| Contracted Services               | 51,624              | 38,590              | 75%              |
| Equipment                         | 44,900              | 64,809              | 144%             |
| Legal                             | -                   | -                   | 0%               |
| Memberships and Training          | 11,754              | 10,786              | 92%              |
| Operating Costs                   | 555,819             | 505,398             | 91%              |
| Salaries and Wages                | 514,806             | 550,508             | 107%             |
| Utilities                         | 46,234              | 41,828              | 90%              |
| Other (Misc, Interfund Transfers) | 215                 | 352                 | 164%             |
| <b>Total</b>                      | <b>\$ 1,568,841</b> | <b>\$ 1,549,494</b> | <b>99%</b>       |

# Capital Projects Update - 2025

| #     | Project Name                                | Project Category         | 2025 Budget   | 2025 Actuals | 2025 Projected | Grant Funding              | Grant Budget | Grant Actuals | Grant Projected |
|-------|---------------------------------------------|--------------------------|---------------|--------------|----------------|----------------------------|--------------|---------------|-----------------|
| 1     | Bar Renovation                              | Golf                     | \$ 150,000    | \$ 128,721   | \$ 150,000     |                            |              |               |                 |
| 2     | Bar Walk-In                                 | Golf                     | \$ 25,000     |              | \$ 25,000      |                            |              |               |                 |
| 3     | Pool Security Cameras                       | Pool                     | \$ 14,000     | \$ 19,762    | \$ 19,762      | DVPLT and DVWCT Grants     | \$ 14,000    |               | \$ 19,762       |
| 4     | Pool Filter Replacement                     | Pool                     | \$ 120,000    | \$ 84,017    | \$ 84,017      |                            |              |               |                 |
| 5     | Pool Heater Replacement                     | Pool                     | \$ 20,000     | \$ 23,455    | \$ 23,455      |                            |              |               |                 |
| 6     | Basketball Mill and Pave P1/P2              | Park and Rec             | \$ -          | \$ 42,188    | \$ 42,188      |                            |              |               |                 |
| 7     | Memorial Park Expansion                     | Park and Rec             | \$ 1,210,000  |              | \$ 1,210,000   |                            |              |               |                 |
| 8     | Kids Kingdom Design                         | Park and Rec             | \$ 120,000    |              | \$ 120,000     |                            |              |               |                 |
| 9     | Trail Maintenance                           | Park and Rec             | \$ 70,000     |              | \$ 70,000      |                            |              |               |                 |
| 10    | Cardinal Court Repair with Sound Barriers   | Park and Rec             | \$ 400,000    | \$ 104,655   | \$ 400,000     |                            |              |               |                 |
| 11    | P/U - Pickup Truck                          | Park and Rec             | \$ 9,800      | \$ 4,759     | \$ 9,800       |                            |              |               |                 |
| 12    | Landscape/Stake Body Truck                  | Park and Rec             | \$ 15,600     |              | \$ 15,600      |                            |              |               |                 |
| 13    | Small Loader/Backhoe                        | Park and Rec             | \$ 9,800      | \$ 5,887     | \$ 9,800       |                            |              |               |                 |
| 14    | John Deere - Z-Turn Mower 960M              | Park and Rec             | \$ 13,000     | \$ 9,867     | \$ 13,000      |                            |              |               |                 |
| 15    | Equipment Attachments                       | Park and Rec             | \$ 25,000     |              | \$ 25,000      |                            |              |               |                 |
| 16    | Patterson Farm Building Improvements        | Public Works             | \$ 522,080    |              | \$ 522,080     |                            |              |               |                 |
| 16A   | Patterson Farm Painting                     | Public Works             | \$ 177,920    | \$ 44,480    | \$ 177,920     |                            |              |               |                 |
| 17    | Big Oak/Make                                | Public Works             | \$ 260,000    | \$ 24,220    | \$ 260,000     | ARLE Grant                 | \$ 260,000   |               | \$ 260,000      |
| 18    | Woodside Road Bike Path                     | Public Works             | \$ 204,754    |              | \$ 204,754     |                            |              |               |                 |
| 19    | Highland Drive                              | Public Works             | \$ 950,000    | \$ 31,308    | \$ 950,000     | PA Small Water Grant       | \$ 950,000   |               | \$ 950,000      |
| 20    | Taylorsville Road and Woodside Road         | Public Works             | \$ 306,700    | \$ 26,512    | \$ 306,700     |                            |              |               |                 |
| 21    | Big Oak/Pine Grove Intersection Imprv       | Public Works             | \$ 305,320    | \$ 412,742   | \$ 305,320     | Green Light Go Grant       | \$ 305,320   |               | \$ 305,320      |
| 22    | Taylorsville Road Curb and Sidewalk         | Public Works             | \$ 2,503,526  |              | \$ 2,503,526   | DCED MTF Grant             | \$ 2,503,526 |               | \$ 550,000      |
| 23    | Tub Grinder                                 | Public Works             | \$ -          | \$ 659,750   | \$ 659,750     |                            |              |               |                 |
| 24    | Excavator                                   | Public Works             |               |              | \$ 167,640     | statewide Local Share Gran | \$ 827,392   |               | \$ 827,392      |
| 25    | PRP Project 1 Area D - Core Creek Water She | Pollution Reduction Plan | \$ -          |              | \$ 406,500     | Growing Greener Grant      | \$ 174,623   |               | \$ 174,623      |
| 26    | Road Improvement                            | Public Works             | \$ 2,100,000  | \$ 13,666    | \$ 1,897,435   |                            |              |               |                 |
| 27    | John Deere - Z-Turn Mower 960M              | Public Works             | \$ 12,000     | \$ 9,867     | \$ 12,000      |                            |              |               |                 |
| 28    | Small Dump Truck                            | Public Works             | \$ 130,000    |              | \$ 130,000     |                            |              |               |                 |
| 29    | Large Dump Truck                            | Public Works             | \$ 265,000    |              | \$ 265,000     |                            |              |               |                 |
| 30    | Mastic Crack/Pothole Filler                 | Public Works             | \$ 78,000     | \$ 74,500    | \$ 78,000      |                            |              |               |                 |
| 31    | P/U - 3500 Crew Cab Pickup Truck            | Public Works             | \$ 12,300     |              | \$ 12,300      |                            |              |               |                 |
| 32    | Small Dump Truck                            | Public Works             | \$ 23,017     |              | \$ 23,017      |                            |              |               |                 |
| 33    | 2022 - 6-Wheel Dump Truck (311)             | Public Works             | \$ 15,536     | \$ 13,307    | \$ 15,536      |                            |              |               |                 |
| 34    | 2023 - 6-Wheel Dump Truck (315)             | Public Works             | \$ 52,791     | \$ 26,395    | \$ 52,791      |                            |              |               |                 |
| 35    | 2024 - Small Dump (308) (1 Payments '24)*   | Public Works             | \$ 26,452     | \$ 13,226    | \$ 26,452      |                            |              |               |                 |
| Total |                                             |                          | \$ 10,147,596 | \$ 1,773,286 | \$ 11,194,344  |                            | \$ 5,034,861 | \$ -          | \$ 3,087,097    |

# All Funds – Ending Balance/Net Position

## Fund Balance

| Fund                                  | 2024 Preliminary     | 2025 Budget          | YTD June 2025        |
|---------------------------------------|----------------------|----------------------|----------------------|
| General Fund                          | 3,525,154            | 4,351,394            | 7,010,865            |
| Street Light Fund                     | 215,554              | 198,757              | 264,066              |
| Fire Protection Fund                  | 170,248              | 162,231              | 653,879              |
| Hydrant Fund                          | 38,029               | 23,963               | 148,689              |
| Parks and Recreation Fund             | (261,680)            | 292,835              | 789,940              |
| Parks and Recreation Fee in Lieu Fund | 798,558              | 646,141              | 314,766              |
| Parks and Recreation Capital Fund     | 203,222              | 38,158               | 209,888              |
| Traffic Impact Fund                   | 212,699              | 384,363              | 202,144              |
| American Rescue Fund                  | 0                    | 261,727              | 0                    |
| LMT Trust Fund                        | 26,607,522           | 26,947,828           | 27,465,530           |
| Golf Bond Repayment Fund              | 156,087              | 233,309              | 161,171              |
| Golf Capital Fund                     | 306,639              | 533,200              | 316,591              |
| Bond Fund                             | 4,166,023            | 533,948              | 2,040,852            |
| Special Projects Fund                 | (362,154)            | 1,505,027            | 340,330              |
| Debt Service Fund                     | 92,194               | 154,681              | 504,572              |
| Regency Bridge Fund                   | 155,086              | 0                    | 160,169              |
| Capital Fund                          | 39,390               | -                    | -                    |
| Pool Capital Reserve Fund             | 4,772                | 17,276               | 5,313                |
| Tree Bank Fund                        | 321,662              | 259,968              | 315,569              |
| Liquid Fuels Fund                     | 683,420              | 355,670              | 1,237,641            |
| Road Machinery Fund                   | 110,157              | 135,231              | 216,060              |
| Sidewalk Fee In Lieu of Fund          | 81,646               | 12,550               | 84,927               |
| GOR Operating Fund                    | (2,823)              | 9,506                | (2,678)              |
| GOR Capital Reserve Fund              | 10,548               | 27,406               | 11,263               |
| Road Improvement Fund                 | 235,564              | 119,544              | 2,293,189            |
| Patterson Farm Fund                   | 3,882                | 16,682               | 656,367              |
| Ambulance/Rescue Fund                 | 14,378               | 16,976               | 214,467              |
| <b>TOTAL</b>                          | <b>\$ 37,525,776</b> | <b>\$ 37,238,372</b> | <b>\$ 45,615,571</b> |

## Net Position

| Fund                | 2024 Preliminary     | 2025 Budget          | YTD June 2025        |
|---------------------|----------------------|----------------------|----------------------|
| Sewer Fund          | 3,372,433            | 2,347,464            | 3,406,166            |
| Community Pool Fund | 457,048              | 239                  | 852,858              |
| Golf Fund           | 13,240,215           | 11,640,515           | 13,453,514           |
| <b>TOTAL</b>        | <b>\$ 17,069,696</b> | <b>\$ 13,988,217</b> | <b>\$ 17,712,537</b> |

# March 2025 – Ending Cash Balances and Allocations

| ALLOCATION OF FUNDS BY BANK ACCOUNT |                  |                     |            |
|-------------------------------------|------------------|---------------------|------------|
| <i>as of June 30, 2025</i>          |                  |                     |            |
| Institution                         | Account Balance  | Institution Balance | % of Total |
| Penn Community Bank - Operating     | \$ 601,996.14    |                     |            |
| Penn Community Bank - Money Market  | \$ 15,426,738.50 |                     |            |
| Penn Community Bank - Liquid Fuels  | \$ 1,240,587.85  |                     |            |
| Penn Community Bank - Golf Course   | \$ 489,272.76    |                     |            |
| Penn Community Bank - 9/11 Memorial | \$ 2,282.13      | \$ 17,760,877.38    | 32%        |
|                                     |                  |                     |            |
| Santander Bank                      | \$ 1,102,434.59  | \$ 1,102,434.59     | 2%         |
|                                     |                  |                     |            |
| Univest Bank                        | \$ 5,565,238.76  | \$ 5,565,238.76     | 10%        |
|                                     |                  |                     |            |
| PLGIT Operating                     | \$ 1,043,271.27  |                     |            |
| PLGIT Bond Proceeds - Principal     | \$ 1,603,574.35  |                     |            |
| PLGIT Bond Proceeds - Interest      | \$ 433,547.14    | \$ 3,080,392.76     | 6%         |
|                                     |                  |                     |            |
| PNC Sewer Sale Trust                | \$ 27,992,839.24 | \$ 27,992,839.24    | 50%        |
| TOTAL                               | \$ 55,501,782.73 | \$ 55,501,782.73    | 100%       |



Questions?