Lower Makefield Township Q32025 Financial Presentation (Unaudited)

Agenda

- 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
- September 2025 – Ending Cash Balances and Allocations

All Funds Overview – 2025 Actuals vs Budget

Revenue			
Fund	2025 Budget	Q32025	% - Actual vs Budget
General Fund	17,164,148	12,752,019	74%
Street Light Fund	82,500	84,587	103%
Fire Protection Fund	1,012,198	1,017,573	101%
Hydrant Fund	185,259	172,886	93%
Parks and Recreation Fund	2,138,765	1,959,588	92%
Parks and Recreation Fee in Lieu Fund	1,595,500	(224,553)	-14%
Park and Recreation Capital Fund	37,300	9,945	27%
Sewer Fund	-	21,430	0%
Community Pool Fund	1,218,486	1,106,645	91%
Traffic Impact Fund	162,000	1,866	1%
American Rescue Fund	6,000	-	0%
LMT Trust Fund	1,175,000	3,213,462	273%
Golf Bond Repayment Fund	78,000	7,605	10%
Golf Fund	4,169,335	3,824,315	92%
Golf Capital Fund	228,000	14,906	7%
Bond Fund	200,000	93,528	47%
Special Projects Fund	6,340,168	2,521,598	40%
Debt Service Fund	1,386,056	1,346,243	97%
Regency Bridge Fund	11,000	7,585	69%
Capital Fund	-	-	0%
Pool Capital Reserve Fund	800	807	101%
Tree Bank Fund	21,000	11,329	54%
Liquid Fuels Fund	1,045,083	1,073,224	103%
Road Machinery Fund	175,172	168,011	96%
Sidewalk Fee In Lieu of Fund	40,390	5,556	14%
GOR Operating Fund	55,450	51,914	94%
GOR Capital Reserve Fund	5,200	1,468	28%
Road Improvement Fund	2,218,229	2,158,709	97%
Patterson Farm Fund	745,500	750,001	101%
Ambulance/Rescue Fund	209,905	212,693	101%
Revenue Total	**$41,706,444**	**$32,364,936**	**78%**

Expenses			
Fund	2025 Budget	Q32025	% - Actual vs Budget
General Fund	18,033,350	11,130,865	62%
Street Light Fund	79,000	37,443	47%
Fire Protection Fund	1,013,167	926,745	91%
Hydrant Fund	194,500	147,840	76%
Parks and Recreation Fund	2,145,686	1,399,436	65%
Parks and Recreation Fee in Lieu Fund	1,940,000	340,271	18%
Park and Recreation Capital Fund	-	1,767	0%
Sewer Fund	1,000,000	(12,303)	0%
Community Pool Fund	1,223,528	1,022,342	84%
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	2,555,908	63%
Golf Capital Fund	-	-	0%
Bond Fund	3,821,360	2,200,000	58%
Special Projects Fund	4,530,300	1,475,391	33%
Debt Service Fund	976,877	1,313,844	134%
Regency Bridge Fund	142,632	1,650	1%
Capital Fund	-	39,389	0%
Pool Capital Reserve Fund	-	-	0%
Tree Bank Fund	85,000	35,681	42%
Liquid Fuels Fund	1,368,483	631,913	46%
Road Machinery Fund	130,096	79,352	61%
Sidewalk Fee In Lieu of Fund	109,052	-	0%
GOR Operating Fund	54,700	51,474	94%
GOR Capital Reserve Fund	-	-	0%
Road Improvement Fund	2,100,000	636,045	30%
Patterson Farm Fund	740,000	237,389	32%
Ambulance/Rescue Fund	210,000	210,000	100%
Expense Total	**$45,100,765**	**$24,474,863**	**54%**

All Funds Overview – 2025 vs 2024

Revenue			
Fund	Q32024	Q32025	Q32025 vs Q32024
General Fund	13,053,205	12,752,019	98%
Street Light Fund	79,944	84,587	106%
Fire Protection Fund	992,695	1,017,573	103%
Hydrant Fund	175,410	172,886	99%
Parks and Recreation Fund	1,924,391	1,959,588	102%
Parks and Recreation Fee in Lieu Fund	127,593	(224,553)	-176%
Park and Recreation Capital Fund	321,037	9,945	3%
Sewer Fund	5,927	21,430	362%
Community Pool Fund	1,131,681	1,106,645	98%
Traffic Impact Fund	45,635	1,866	4%
American Rescue Fund	7,213	-	0%
LMT Trust Fund	3,027,207	3,213,462	106%
Golf Bond Repayment Fund	4,402	7,605	173%
Golf Fund	3,604,244	3,824,315	106%
Golf Capital Fund	4,395	14,906	339%
Bond Fund	184,022	93,528	51%
Special Projects Fund	205	2,521,598	1231730%
Debt Service Fund	1,412,781	1,346,243	95%
Regency Bridge Fund	21,591	7,585	35%
Capital Fund	8,353	-	0%
Pool Capital Reserve Fund	902	807	89%
Tree Bank Fund	120,542	11,329	9%
Liquid Fuels Fund	1,064,609	1,073,224	101%
Road Machinery Fund	209,205	168,011	80%
Sidewalk Fee In Lieu of Fund	3,772	5,556	147%
GOR Operating Fund	25,516	51,914	203%
GOR Capital Reserve Fund	304	1,468	483%
Road Improvement Fund	1,106,115	2,158,709	195%
Patterson Farm Fund	12,437	750,001	6030%
Ambulance/Rescue Fund	207,136	212,693	103%
Revenue Total	$28,882,470	$32,364,936	112%

Expenses			
Fund	Q32024	Q32025	Q32025 vs Q32024
General Fund	11,537,697	11,130,865	96%
Street Light Fund	42,634	37,443	88%
Fire Protection Fund	900,923	926,745	103%
Hydrant Fund	143,798	147,840	103%
Parks and Recreation Fund	1,515,214	1,399,436	92%
Parks and Recreation Fee in Lieu Fund	183,850	340,271	185%
Park and Recreation Capital Fund	18,560	1,767	10%
Sewer Fund	3,961	(12,303)	-311%
Community Pool Fund	1,013,820	1,022,342	101%
Traffic Impact Fund	31,021	12,421	0%
American Rescue Fund	-	-	0%
LMT Trust Fund	-	-	0%
Golf Bond Repayment Fund	-	-	0%
Golf Fund	2,548,040	2,555,908	100%
Golf Capital Fund	-	-	0%
Bond Fund	-	2,200,000	0%
Special Projects Fund	113,737	1,475,391	1297%
Debt Service Fund	1,103,807	1,313,844	119%
Regency Bridge Fund	249,424	1,650	1%
Capital Fund	193,166	39,389	20%
Pool Capital Reserve Fund	-	-	0%
Tree Bank Fund	3,233	35,681	1104%
Liquid Fuels Fund	161,564	631,913	391%
Road Machinery Fund	214,318	79,352	37%
Sidewalk Fee In Lieu of Fund	-	-	0%
GOR Operating Fund	50,715	51,474	101%
GOR Capital Reserve Fund	-	-	0%
Road Improvement Fund	220,681	636,045	288%
Patterson Farm Fund	31,285	237,389	759%
Ambulance/Rescue Fund	203,000	210,000	103%
Expense Total	$20,484,448	$24,474,863	119%

General Fund – 2025 Actuals vs Budget

General Fund	2025 Budget	Q32025	% - Actual vs Budget
Revenue	17,164,148	12,752,019	74%
Expense	18,033,350	11,130,865	62%
Revenue-Expense Total	(869,202)	1,621,154	13%

Fund Revenue Category	2025 Budget	Q32025	% - Actual vs Budget
Charges for Services	155,150	183,288	118%
Federal Grants	4,000	493	12%
Fines and Forefeits	56,200	41,589	74%
Interest Earnings	390,000	292,374	75%
Leaf Assessment	860,962	866,867	101%
Licenses and Permits	732,450	398,989	54%
Local Grants	-	3,476	0%
Local Act 511 Taxes	400,000	331,968	83%
Per Capita Taxes	208,200	207,462	100%
Public Safety	1,005,256	836,764	83%
Real Estate Taxes	7,615,554	7,419,961	97%
Real Estate Transfer Taxes	1,500,000	986,769	66%
Rents and Royalties	320,000	251,851	79%
State Grants	231,458	15,503	7%
State Shared Revenue	786,918	755,021	96%
Other (Misc, Interfund Transfers)	2,898,000	159,642	6%
Total	$ 17,164,148	$ 12,752,019	74%

Fund Expense Category	2025 Budget	Q32025	% - Actual vs Budget
Benefits	3,845,083	2,666,703	69%
Boards and Commissions	105,750	73,686	70%
Communications	65,840	40,751	62%
Contracted Services	1,711,624	1,113,044	65%
Engineering	357,500	180,686	51%
Equipment	318,409	200,801	63%
Legal	247,500	164,444	66%
Memberships and Training	77,247	50,236	65%
Operating Costs	370,500	213,096	58%
Salaries and Wages	8,852,667	6,224,912	70%
Sewer	-	-	0%
Utilities	67,000	41,395	62%
Other (Misc, Interfund Transfers)	2,014,230	161,114	8%
Total	$ 18,033,350	$ 11,130,865	62%

General Fund – 2025 vs 2024

General Fund	Q32024	Q32025	Q32025 vs Q32024
Revenue	13,053,205	12,752,019	98%
Expense	11,537,697	11,130,865	96%
Revenue-Expense Total	1,515,509	1,621,154	5%

Fund Revenue Category	Q32024	Q32025	Q32025 vs Q32024
Charges for Services	144,297	183,288	127%
Federal Grants	24,967	493	2%
Fines and Forefeits	55,610	41,589	75%
Interest Earnings	363,787	292,374	80%
Leaf Assessment	867,121	866,867	100%
Licenses and Permits	562,942	398,989	71%
Local Act 511 Taxes	336,647	331,968	99%
Per Capita Taxes	208,881	207,462	99%
Public Safety	706,383	836,764	118%
Real Estate Taxes	7,442,723	7,419,961	100%
Real Estate Transfer Taxes	976,218	986,769	101%
Rents and Royalties	256,274	251,851	98%
State Grants	18,759	15,503	83%
State Shared Revenue	737,612	755,021	102%
Other (Misc, Interfund Transfers)	350,985	163,119	46%
Total	$ 13,053,205	$ 12,752,019	98%

Fund Expense Category	Q32024	Q32025	Q32025 vs Q32024
Benefits	2,500,045	2,666,703	107%
Boards and Commissions	53,620	73,686	137%
Capital	-	-	0%
Communications	44,552	40,751	91%
Contracted Services	1,022,754	1,113,044	109%
Engineering	309,564	180,686	58%
Equipment	287,316	200,801	70%
Legal	273,692	164,444	60%
Memberships and Training	48,314	50,236	104%
Operating Costs	265,341	213,096	80%
Salaries and Wages	6,541,722	6,224,912	95%
Sewer	-	-	0%
Utilities	47,344	41,395	87%
Other (Misc, Interfund Transfers)	143,433	161,114	112%
Total	$ 11,537,697	$ 11,130,865	96%

Park and Recreation – 2025 Actuals vs Budget

Parks and Recreation Fund	2025 Budget	Q32025	% - Actual vs Budget
Revenue	3,771,565	1,744,980	46%
Expense	4,085,686	1,741,474	43%
Revenue-Expense Total	(314,121)	3,506	4%

Fund Revenue Category	2025 Budget	Q32025	% - Actual vs Budget
Contributions	645,500	-	0%
Interest Earnings	52,000	35,392	68%
Program Fees	654,000	606,425	93%
Real Estate Taxes	1,333,265	1,288,892	97%
Rents and Royalties	30,000	44,864	150%
State Grants	935,300	(240,000)	-26%
Other (Misc, Interfund Transfers)	121,500	9,407	8%
Total	$ 3,771,565	$ 1,744,980	46%

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

Fund Expense Category	2025 Budget	Q32025	% - Actual vs Budget
Benefits	295,555	240,425	81%
Capital	1,940,000	342,038	18%
Contracted Services	162,870	123,173	76%
Engineering	-	-	0%
Equipment	247,700	81,092	33%
Legal	-	-	0%
Memberships and Training	12,000	4,709	39%
Operating Costs	346,100	227,454	66%
Salaries and Wages	227,133	181,066	80%
Utilities	75,000	63,035	84%
Other (Misc, Interfund Transfers)	779,328	478,482	61%
Total	$ 4,085,686	$ 1,741,474	43%

Park and Recreation – 2025 vs 2024

Parks and Recreation Fund	Q32024	Q32025	Q32025 vs Q32024
Revenue	2,373,022	1,744,980	74%
Expense	1,717,625	1,741,474	101%
Revenue-Expense Total	**655,397**	**3,506**	**-28%**

Fund Revenue Category	Q32024	Q32025	Q32025 vs Q32024
Contributions	77,460	-	0%
Interest Earnings	53,471	35,392	66%
Program Fees	556,312	606,425	109%
Real Estate Taxes	1,301,420	1,288,892	99%
Rents and Royalties	26,883	44,864	167%
State Grants	317,700	(240,000)	-76%
Other (Misc, Interfund Transfers)	39,776	9,407	24%
Total	**$ 2,373,022**	**$ 1,744,980**	**74%**

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

Fund Expense Category	Q32024	Q32025	Q32025 vs Q32024
Benefits	210,666	240,425	114%
Capital	422,849	342,038	81%
Contracted Services	117,634	123,173	105%
Engineering	-	-	0%
Equipment	7,842	81,092	1034%
Legal	-	-	0%
Memberships and Training	8,026	4,709	59%
Operating Costs	198,064	227,454	115%
Salaries and Wages	180,311	181,066	100%
Utilities	79,393	63,035	79%
Other (Misc, Interfund Transfers)	492,838	478,482	97%
Total	**$ 1,717,625**	**$ 1,741,474**	**101%**

Pool – 2025 Actuals vs Budget

Pool Fund	2025 Budget	Q32025	% - Actual vs Budget
Revenue	1,219,286	1,107,451	91%
Expense	1,223,528	1,022,342	84%
Revenue-Expense Total	**(4,242)**	**85,110**	**7%**

Pool Fund	2025 Budget	Q32025	% - Actual vs Budget
Interest Earnings	3,800	7,913	208%
Membership Fees	1,210,986	1,093,776	90%
Other (Misc, Interfund Transfers)	4,500	5,762	0%
Total	**$ 1,219,286**	**$ 1,107,451**	**91%**

*****Includes Pool Capital Reserve Fund**

Fund Expense Category	2025 Budget	Q32025	% - Actual vs Budget
Benefits	182,574	119,295	65%
Capital	14,000	19,762	141%
Contracted Services	103,000	103,052	100%
Equipment	220,000	158,826	72%
Memberships and Training	5,000	3,598	72%
Operating Costs	119,000	99,060	83%
Salaries and Wages	564,564	510,095	90%
Other (Misc, Interfund Transfers)	15,390	8,655	56%
Total	**$ 1,223,528**	**$ 1,022,342**	**84%**

Pool – 2025 vs 2024

Pool Fund	Q32024	Q32025	Q32025 vs Q32024
Revenue	1,132,582	1,107,451	98%
Expense	1,013,820	1,022,342	101%
Revenue-Expense Total	**118,762**	**85,110**	**-3%**

Fund Revenue Category	Q32024	Q32025	Q32025 vs Q32024
Interest Earnings	5,276	7,913	150%
Membership Fees	1,127,307	1,093,776	97%
Other (Misc, Interfund Transfers)	-	5,762	0%
Total	**$ 1,132,582**	**$ 1,107,451**	**98%**

Fund Expense Category	Q32024	Q32025	Q32025 vs Q32024
Benefits	128,203	119,295	93%
Capital	-	19,762	0%
Contracted Services	85,177	103,052	121%
Equipment	197,102	158,826	81%
Memberships and Training	1,504	3,598	239%
Operating Costs	97,037	99,060	102%
Salaries and Wages	496,917	510,095	103%
Other (Misc, Interfund Transfers)	7,881	8,655	110%
Total	**$ 1,013,820**	**$ 1,022,342**	**101%**

*****Includes Pool Capital Reserve Fund**

Golf Fund – 2025 Actuals vs Budget

Golf Fund	2025 Budget	Q32025	% - Actual vs Budget
Revenue	4,169,335	3,824,315	92%
Expense	4,028,034	2,555,908	63%
Revenue-Expense Total	**141,301**	**1,268,407**	**28%**

Fund Revenue Category	2025 Budget	Q32025	% - Actual vs Budget
Interest Earnings	10,500	16,125	154%
Golf Participation Fees	4,158,835	3,446,503	83%
Other (Misc, Interfund Transfers)	-	361,688	0%
Total	**$ 4,169,335**	**$ 3,824,315**	**92%**

Fund Expense Category	2025 Budget	Q32025	% - Actual vs Budget
Benefits	222,494	170,092	76%
Capital	175,000	183,114	105%
Communications	9,297	9,289	100%
Contracted Services	250,456	158,206	63%
Equipment	269,500	161,757	60%
Legal	8,000	-	0%
Memberships and Training	34,520	24,866	72%
Operating Costs	955,827	743,943	78%
Salaries and Wages	1,190,890	994,360	83%
Utilities	157,050	110,280	70%
Other (Misc, Interfund Transfers)	755,000	-	0%
Total	**$ 4,028,034**	**$ 2,555,908**	**63%**

Golf Fund – 2025 vs 2024

Golf Fund	Q32024	Q32025	Q32025 vs Q32024
Revenue	3,604,244	3,824,315	106%
Expense	2,548,040	2,555,908	100%
Revenue-Expense Total	**1,056,203**	**1,268,407**	**6%**

Fund Revenue Category	Q32024	Q32025	Q32025 vs Q32024
Interest Earnings	20,594	16,125	78%
Golf Participation Fees	3,583,650	3,446,503	96%
Other (Misc, Interfund Transfers)	-	361,688	0%
Total	**$ 3,604,244**	**$ 3,824,315**	**106%**

Fund Expense Category	Q32024	Q32025	Q32025 vs Q32024
Benefits	167,830	170,092	101%
Capital	108,538	183,114	169%
Communications	5,260	9,289	177%
Contracted Services	179,875	158,206	88%
Equipment	146,328	161,757	111%
Legal	-	-	0%
Memberships and Training	20,674	24,866	120%
Operating Costs	788,534	743,943	94%
Salaries and Wages	987,172	994,360	101%
Utilities	143,830	110,280	77%
Other (Misc, Interfund Transfers)	-	-	0%
Total	**$ 2,548,040**	**$ 2,555,908**	**100%**

Capital Projects Update - 2025

#	Project Name	Project Category	2025 Budget	2025 Actuals	Projected	Complete	Grant Funding	Grant Budget	Actuals	Projected
1	Bar Renovation	Golf	$ 125,000	$ 135,000	$ 135,000	100%				
2	Bar Walk-In	Golf	$ 25,000	$ 28,700	$ 28,700	100%				
3	Bunker Reno	Golf	$ 25,000	$ 19,414	$ 20,000	98%				
4	Pool Security Cameras	Pool	$ 14,000	$ 19,762	$ 19,762	100%	DVPLT and DVVCT Gran	$ 5,762	$ 5,762	$ 5,762
5	Pool Filter Replacement	Pool	$ 120,000	$ 84,017	$ 84,017	100%				
6	Pool Heater Replacement	Pool	$ 20,000	$ 23,455	$ 23,455	100%				
7	Basketball Mill and Pave P1/P2	Park and Rec	$ -	$ 42,188	$ 42,188	100%				
8	Memorial Park Expansion	Park and Rec	$ 1,210,000	$ 6,060	$ 100,000	0%	Statewide Local Share Gra	$ 900,000		$ 900,000
9	Kids Kingdom Design	Park and Rec	$ 120,000	$ -	$ -	0%				
10	Trail Maintenance	Park and Rec	$ 70,000	$ -	$ 93,194	0%				
11	Cardinal Court Repair with Sound Barriers	Park and Rec	$ 400,000	$ 184,550	$ 351,000	60%				
12	P/U - Pickup Truck	Park and Rec	$ 9,800	$ 9,519	$ 9,519	N/A				
13	Landscape/Stake Body Truck	Park and Rec	$ 15,600	$ -	$ 15,600	N/A				
14	Small Loader/Backhoe	Park and Rec	$ 9,800	$ 11,775	$ 11,775	N/A				
15	John Deere - Z-Turn Mower 960M	Park and Rec	$ 13,000	$ 9,867	$ 9,867	100%				
16	Equipment Attachments	Park and Rec	$ 25,000	$ 14,529	$ 14,530	100%				
17	Golf Carts	Park and Rec	$ -	$ 11,100	$ 11,100	100%				
18	Macclesfield Park Master Plan	Park and Rec	$ -	$ 1,767	$ 1,767	N/A				
19	Patterson Farm Building Improvements	Public Works	$ 522,080		$ 21,535	0%				
20	Patterson Farm Painting	Public Works	$ 177,920	$ 177,945	$ 177,945	100%				
21	Big Oak/Make	Public Works	$ 260,000	$ 24,220	$ 29,400	10%	ARLE Grant	$ 260,000		$ 260,000
22	Woodside Road Bike Path	Public Works	$ 204,754	$ 10,193	$ 55,000	2%				
23	Taylorsville Road and Woodside Road	Public Works	$ 306,700	$ 29,494	$ 69,250	10%				
24	Big Oak/Pine Grove Intersection Imprv	Public Works	$ 305,320	$ 442,489	$ 442,489	100%	Green Light Go Grant	$ 305,320	$ 305,320	$ 305,320
25	Taylorsville Road Curb and Sidewalk	Public Works	$ 2,503,526		$ -	0%	DCED MTF Grant - June	$ 2,503,526		$ 550,000
26	Tub Grinder	Public Works	$ -	$ 659,750	$ 659,750	100%			$ 657,183	
27	Excavator	Public Works	$ -	$ 167,640	$ 167,640	100%	Statewide Local Share Gra	$ 827,392		$ 827,392
28	PRP Project 1 Area D - Core Creek Water	Pollution Reduction Plan	$ -		$ -	0%	Growing Greener Grant - F	$ 174,623		$ 174,623
29	Computers	IT	$ -	$ 74,240	$ 74,240					
30	Highland Drive	Storm Sewer Drains	$ 950,000	$ 67,665	$ 1,100,000	0%	PA Small Water Grant	$ 950,000		$ 950,000
31	Road Improvement	Public Works	$ 2,100,000	$ 636,045	$ 1,897,435	0%				
32	John Deere - Z-Turn Mower 960M	Public Works	$ 12,000	$ 9,867	$ 9,867	100%				
33	Small Dump Truck	Public Works	$ 130,000		$ 75,032	0%				
34	Large Dump Truck	Public Works	$ 265,000		$ 128,164	0%				
35	Mastic Crack/Pothole Filler	Public Works	$ 78,000	$ 74,500	$ 74,500	100%				
36	P/U - 3500 Crew Cab Pickup Truck	Public Works	$ 12,300		$ 12,300	N/A				
37	Small Dump Truck	Public Works	$ 23,017		$ 23,017	N/A				
38	2022 - 6-Wheel Dump Truck (311)	Public Works	$ 15,536	$ 13,307	$ 15,536	N/A				
39	2023 - 6-Wheel Dump Truck (315)	Public Works	$ 52,791	$ 39,593	$ 52,791	N/A				
40	2024 - Small Dump (308) (1 Payments '24)'	Public Works	$ 26,452	$ 26,452	$ 26,452	N/A				
41	2024 - Small Dump (308) (1 Payments '24)'	Public Works	$ 26,452	$ 13,226	$ 26,452					
Total			**$ 10,174,048**	**$ 3,068,330**	**$ 6,110,269**			**$ 5,926,623**	**$ 968,265**	**$ 3,973,097**

All Funds – Ending Balance/Net Position

Fund Balance

Fund	2024 Preliminary	2025 Budget	YTD September 2025
General Fund	3,525,154	4,351,394	5,146,308
Street Light Fund	215,554	198,757	262,698
Fire Protection Fund	159,813	158,831	250,640
Hydrant Fund	38,029	23,963	63,074
Parks and Recreation Fund	(261,680)	292,835	304,532
Parks and Recreation Fee in Lieu Fund	798,558	646,141	233,734
Parks and Recreation Capital Fund	203,222	38,158	211,400
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	29,820,984
Golf Bond Repayment Fund	156,087	233,309	163,692
Golf Capital Fund	306,639	533,200	321,544
Bond Fund	4,166,023	533,948	2,059,550
Special Projects Fund	(362,154)	1,827,209	684,053
Debt Service Fund	92,194	154,681	124,593
Regency Bridge Fund	155,086	0	161,021
Capital Fund	39,390	-	0
Pool Capital Reserve Fund	4,772	17,276	5,579
Tree Bank Fund	321,662	259,968	297,310
Liquid Fuels Fund	683,420	355,670	1,124,732
Road Machinery Fund	110,157	135,231	198,816
Sidewalk Fee In Lieu of Fund	81,646	12,550	87,202
GOR Operating Fund	(2,823)	9,506	(2,383)
GOR Capital Reserve Fund	10,548	27,406	12,015
Road Improvement Fund	235,564	119,544	1,758,228
Patterson Farm Fund	3,876	16,682	516,488
Ambulance/Rescue Fund	14,378	16,976	17,071
TOTAL	$ 37,515,334	$ 37,557,155	$ 44,025,025

Net Position

Fund	2024 Preliminary	2025 Budget	YTD September 2025
Sewer Fund	3,372,433	2,347,464	3,406,166
Community Pool Fund	457,048	239	541,351
Golf Fund	13,240,215	11,640,515	14,508,622
TOTAL	$ 17,069,696	$ 13,988,217	$ 18,456,139

September 2025 – Ending Cash Balances and Allocations

ALLOCATION OF FUNDS BY BANK ACCOUNT *as of September 30, 2025*				
Institution	**Account Balance**		**Institution Balance**	**% of Total**
Penn Community Bank - Operating	$	601,954		
Penn Community Bank - Money Market	$	11,627,681		
Penn Community Bank - Liquid Fuels	$	1,139,861		
Penn Community Bank - Golf Course	$	941,669		
Penn Community Bank - 9/11 Memorial	$	959	**$ 14,312,124**	**27%**
Santander Bank	$	1,113,727	**$ 1,113,727**	**2%**
Univest Bank	$	5,628,102	**$ 5,628,102**	**10%**
PLGIT Operating	$	1,054,758		
PLGIT Bond Proceeds - Principal	$	1,603,574		
PLGIT Bond Proceeds - Interest	$	455,977	**$ 3,114,309**	**6%**
PNC Sewer Sale Trust	$	29,820,984	**$ 29,820,984**	**55%**
TOTAL	**$**	**53,989,246**	**$ 53,989,246**	**100%**

Questions?