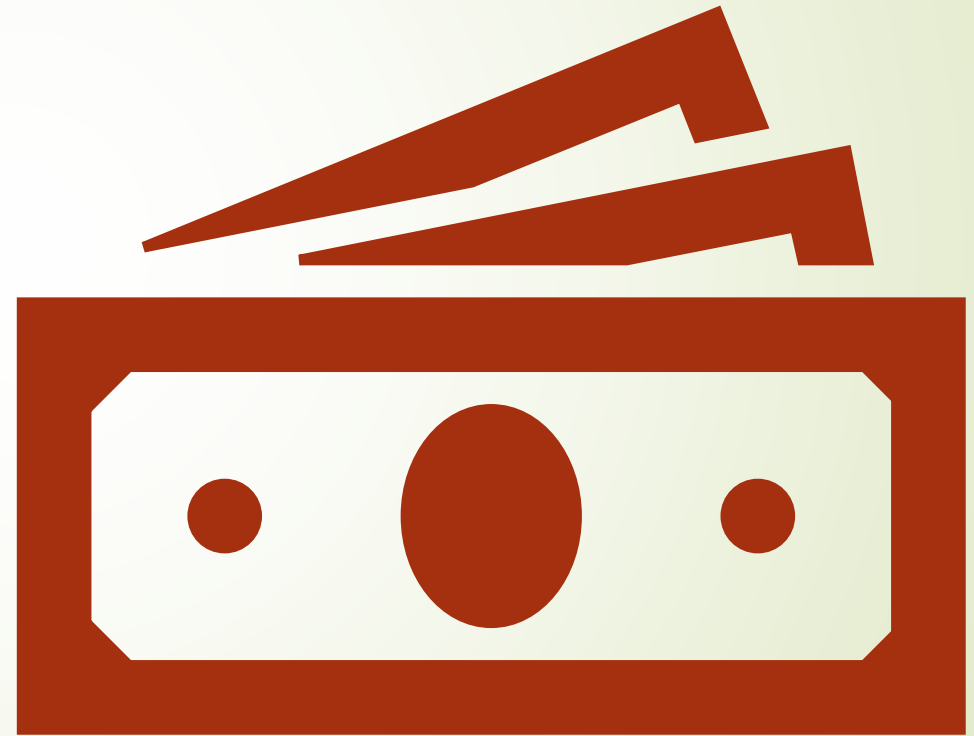




2026 Budget Workshop 2

November 10, 2025

Township of
- LOWER MAKEFIELD -
BUCKS COUNTY





Agenda

01

2025 Capital Projects and Purchases Progress and Projection

- Completed Projects and purchases in 2025 YTD
- Projects and purchases that will be completed by the end of 2025
- Projects and purchases that are started and will carryover into 2026
- Deferred Projects from 2025

02

Presentation of 2026 Capital Project and Purchases Requests

- Police
- Public Works
- Golf
- Parks and Recreation

03

Presentation of 2026 Fleet Lease and Purchase Requests

- *Public Works
- *Police
- *Parks and Recreation

04

Questions

Golf Course

- Bar Renovation
- Bar Walk In

Park and Recreation

- Pick-up Truck Lease to Purchase
- Landscape/Stake Body Truck Lease to Purchase
- Small Loader/Backhoe Lease to Purchase
- John Deere Z-Turn Mower 960M
- Equipment Attachments
- Pool Security Cameras
- Pool Filter Replacement
- Pool Heater Replacement



Completed
Projects
and
Purchases in
2025 YTD



Completed Projects and Purchases in 2025 YTD Continued

Patterson Farm

- Painting

Public Works

- Big Oak and Pine Grove Intersection Improvement
- Tub Grinder
- Excavator
- John Deere Z-Turn Mower 960M
- Mastick Crack/Pothole Filler



Projects and Purchases That Will Be Completed by the end of 2025

Golf Course

- Bunker Renovation

Park and Recreation

- Trail Maintenance
- Cardinal Court Repair

Public Works

- Road Improvement
- Highland Drive
- Crew Cab Pick-up Truck Lease to Purchase
- Small Dump Truck Lease to Purchase

Park and Recreation

- Memorial Park Expansion

Patterson Farm

- Patterson Farm Building Improvements

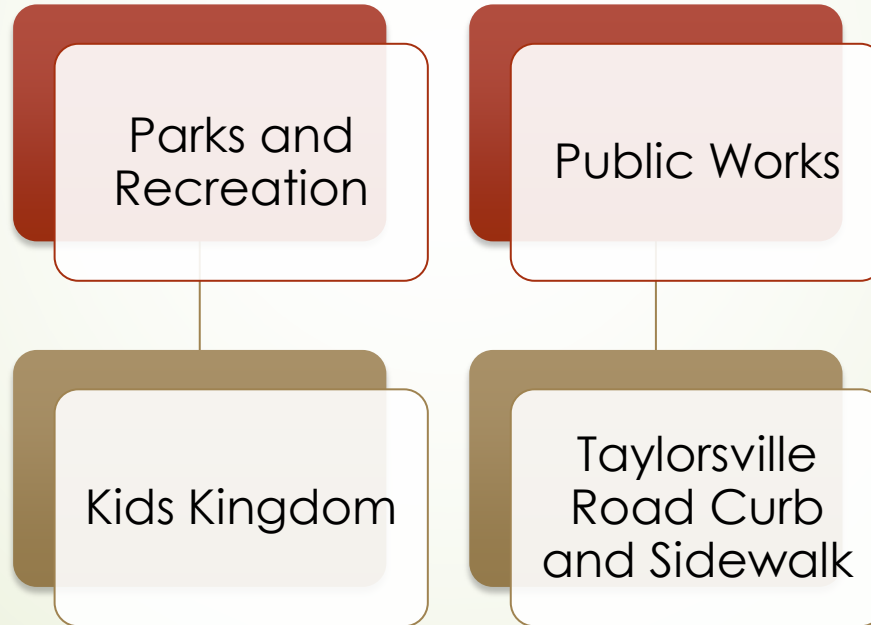
Public Works

- Big Oak/Makefield Intersection Improvement
- Woodside Road Bike Path
- Taylorsville Road and Woodside Road
- Small Dump Truck
- Large Dump Truck



Projects and Purchases that are started and will carryover into 2026

Deferred Projects from 2025



- Purchase Requests – **\$56,581**
 - Handgun Replacement and Ammunition
- Funding Source
 - Fully funded by a private donation of \$12,000 and a private donation \$44,581 (Special Projects Fund)

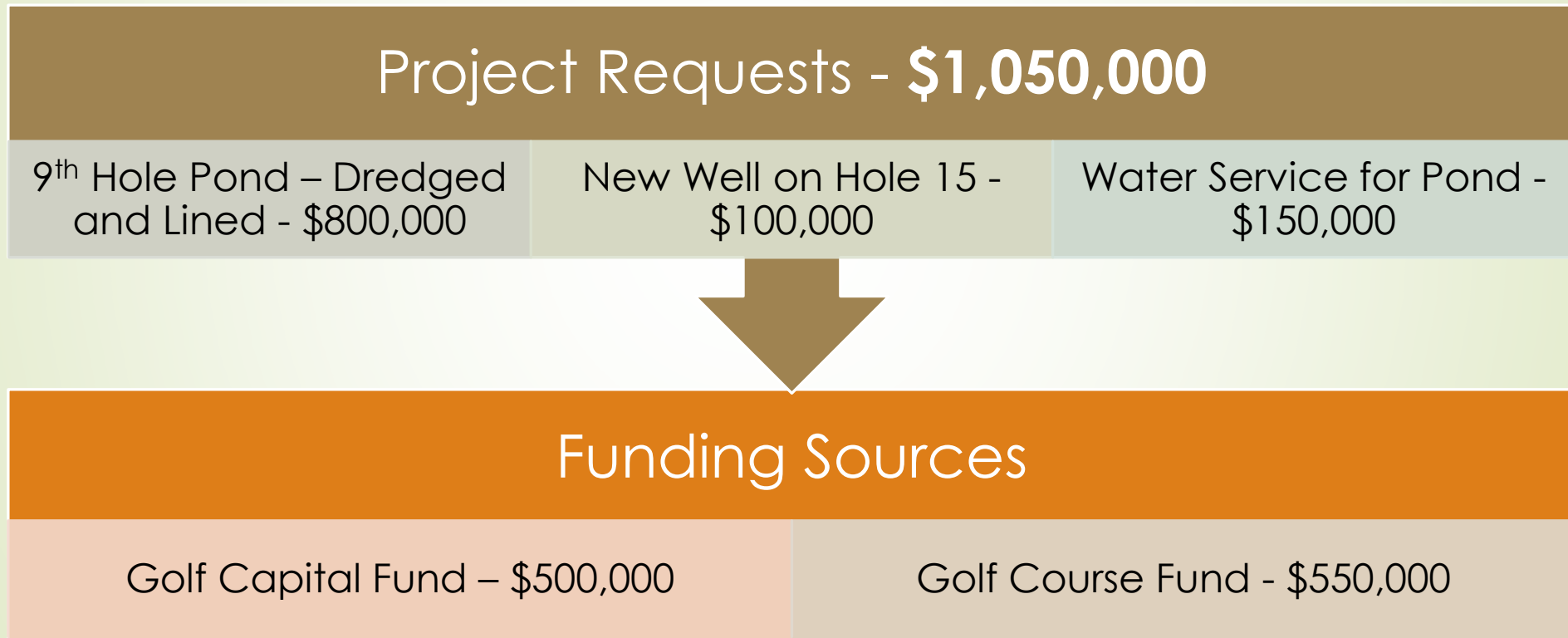
2026 Capital Purchase – Police



2026 Capital Projects and Purchases – Public Works

- Project and Purchase Requests – **\$5,153,526**
 - Taylorsville Road Curb and Sidewalk - \$2,503,526
 - Road Improvement - \$2,000,000
 - Stormwater PRP Design - \$500,000
 - Traffic Signal Improvements – \$150,000
- Funding Sources
 - Taylorsville Road Curb and Sidewalk – DCED Grant Awarded - \$550,000, Applied for two other grants to fully cover project. Will only complete with full grant funding
 - Road Improvement funded by Roadway Improvement Fund - \$2,000,000
 - Stormwater PRP Design - \$500,000 funded by Bond Fund Proceeds
 - Traffic Signal Improvements - \$150,000 funded by Bond Fund Proceeds

2026 Capital Projects - Golf Course



2026 Capital Projects and Purchases – Parks and Recreation and Pool

- Project and Purchases Requests - **\$1,415,000**
 - Kids Kingdom Design - \$150,000 (Deferred from 2025)
 - 5 Mile Woods Trail - \$10,000
 - Revere Pickleball Court Replacement - \$230,000
 - Community Park Basketball and Tennis Court Surface Maintenance - \$25,000
 - Garden of Reflection Memorial Improvements - \$1,000,000
 - Pool Heaters - \$68,000
- Funding Sources
 - Kids Kingdom Design – \$150,000 Park Fee In Lieu Fund
 - 5 Mile Woods Trail - \$10,000 Park and Recreation Fund - Peco Grant
 - Revere Pickleball Court Replacement - \$250,000 Park Fee In Lieu Fund
 - Community Park Basketball and Tennis Court Surface Maintenance - \$25,000 Park Fee in Lieu Fund
 - Garden of Reflection Memorial Improvements - \$1,000,000 LSA Grant (Only if grant awarded) (Garden of Reflection Capital Fund)
 - Pool Heaters - \$68,000 Park Fee in Lieu Fund



2026 Fleet Leases and Purchases – Public Works

- Purchase Requests
 - Zero Turn Mowers - \$12,500
 - Large Dump - \$320,000
 - Woodchipper - \$78,000
 - Crew Cab with Utility and Plow 5 Year Financed - \$14,700
 - Crew Cab with Plow 5 Year Financed - \$12,900
- Funding Sources
 - Zero Turn Mower - \$12,500 from General Fund
 - Large Dump - \$320,000 from Liquid Fuels Fund
 - Woodchipper - \$78,000 from Road Machinery Fund
 - Crew Cab with Utility and Plow - \$14,700 from Road Machinery Fund
 - Crew Cab with Plow - \$12,900 from Road Machinery Fund



2026 Fleet Leases and Purchases - Police

- Purchase Requests
 - 3 Explorers Upfitted 3 year financed - \$92,604 (Annually)
- Lease Requests
 - 4 CID Vehicles annual Enterprise Lease - \$36,000
 - 4 CID Vehicles Upfitting - \$32,000
- Funding Sources
 - 3 Explorers - \$92,604 from General Fund
 - 4 CID Vehicles - \$36,000 from General Fund
 - 4 CID Vehicles Upfitting - \$32,000 from General Fund



2026 Fleet Leases and Purchases – Parks and Recreation

- Purchase Requests
 - Zero Turn Mowers - \$13,000
 - Utility Pick-up Truck 5 Year Financed - \$22,500
- Funding Source
 - Zero Turn Mowers - \$13,000 Park and Recreation Fund
 - Utility Pick-up Truck 5 Year Financed - \$22,500 Park and Recreation Fund

Fund Balances (Before 2026 New Capital)

Fund	2022	2023	2024 Preliminary	2025 Budget	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget
General Fund	4,755,747	3,548,630	3,525,154	4,351,394	2,413,296	(640,382)	(4,211,730)	(8,755,228)	(14,379,674)
Parks and Recreation Fund	(279,202)	(139,718)	(261,680)	292,835	36,766	101,356	120,167	74,547	(36,786)
Parks and Recreation Fee in Lieu Fund	549,459	838,641	798,558	646,141	154,400	657,850	683,850	707,850	729,850
Parks and Recreation Capital Fund	208,295	(226,537)	203,222	38,158	249,700	261,700	272,700	282,700	291,700
Traffic Impact Fund	201,409	207,799	212,699	384,363	219,709	-	-	-	-
Golf Capital Fund	-	75,000	306,639	533,200	551,044	569,544	587,544	605,044	622,044
Bond Fund	4,288,784	4,460,235	4,166,023	533,948	1,809,551	1,293,729	1,293,729	1,293,729	1,293,729
Special Projects Fund	157,205	(415,327)	(362,154)	1,827,209	149,450	154,450	159,450	164,450	169,450
Pool Capital Fund	2,713	3,617	4,772	17,276	5,819	6,619	7,219	7,719	8,119
Liquid Fuels Fund	96,793	199,326	683,420	355,670	570,681	400,348	368,489	298,282	244,012
Road Machinery Fund	15,966	18,243	110,157	135,231	140,103	184,683	230,357	303,566	430,719
Sidewalk Fee In Lieu of Fund	50,751	64,162	81,646	12,550	89,302	96,302	102,302	107,302	111,302
Garden of Refelction Capital Fund	5,014	5,136	10,548	27,406	12,765	14,265	15,265	15,765	16,165
Road Improvement Fund	-	-	235,564	119,544	521,416	2,698,910	4,895,658	7,111,874	9,347,773
TOTAL	10,052,936	8,639,209	9,714,567	9,274,925	6,924,003	5,799,375	4,525,002	2,217,600	(1,151,597)

Fund Balances (After 2026 New Capital)

Fund	2022	2023	2024 Preliminary	2025 Budget	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget
General Fund	4,755,747	3,548,630	3,525,154	4,351,394	2,413,296	(813,486)	(4,645,327)	(9,454,595)	(15,350,297)
Parks and Recreation Fund	(279,202)	(139,718)	(261,680)	292,835	36,766	55,856	44,667	(30,954)	(172,287)
Parks and Recreation Fee in Lieu Fund	549,459	838,641	798,558	646,141	154,400	164,850	190,850	214,850	236,850
Parks and Recreation Capital Fund	208,295	(226,537)	203,222	38,158	249,700	261,700	272,700	282,700	291,700
Traffic Impact Fund	201,409	207,799	212,699	384,363	219,709	-	-	-	-
Golf Capital Fund	-	75,000	306,639	533,200	551,044	57,044	58,044	59,044	60,044
Bond Fund	4,288,784	4,460,235	4,166,023	533,948	1,809,551	643,729	643,729	643,729	643,729
Special Projects Fund	157,205	(415,327)	(362,154)	1,827,209	149,450	471,031	476,031	481,031	486,031
Pool Capital Fund	2,713	3,617	4,772	17,276	5,819	6,619	7,219	7,719	8,119
Liquid Fuels Fund	96,793	199,326	683,420	355,670	570,681	80,348	48,489	(21,718)	(75,988)
Road Machinery Fund	15,966	18,243	110,157	135,231	140,103	79,083	87,957	124,366	214,719
Sidewalk Fee In Lieu of Fund	50,751	64,162	81,646	12,550	89,302	96,302	102,302	107,302	111,302
Garden of Refelction Capital Fund	5,014	5,136	10,548	27,406	12,765	14,265	15,265	15,765	16,165
Road Improvement Fund	-	-	235,564	119,544	521,416	698,910	2,895,658	5,111,874	7,347,773
TOTAL	10,052,936	8,639,209	9,714,567	9,274,925	6,924,003	1,816,252	197,585	(2,458,887)	(6,182,140)



Questions?