

Lower Makefield Township

Internal Budget Development Guidelines

Lower Makefield Township follows State Code 3202 when creating annual budget for the Township. Internally we follow the Bottom Up approach for budgeting prior to final approvals and consideration by the Board of Supervisors.

Lower Makefield Township takes a bottom-up approach for budgeting.

1. Throughout the year department heads are responsible for monitoring their budgets and creating lists for operations and maintenance, monitoring equipment. Detail Journal reports are provided from the Finance department monthly so Department heads can have oversight of their budget.
2. Department heads should consult with front line staff to ensure they have the appropriate equipment to do their jobs. Front line employees provide feedback and quotes to the director by July.
3. The Director will analyze all feedback and create a priority list for purchases, capital improvements, regular maintenance and developed a preliminary budget. In addition, the Director will analyze all revenue streams including fees and Tax dollars to assess budgetary guidelines.
4. Department heads meet with the Township Manager to discuss initial thoughts.
5. Director may initiate discussion with Advisory Board to determine their budget priorities.
6. Director assembles a draft budget for the Township Manager considering the big picture.
7. Department heads meet with the Township Manager to discuss preliminary budget, long term planning and strategy for the upcoming year. This is time to smooth out the numbers to ensure that staff are meeting the needs of the Township Residents and the Board of supervisors. This is also time to discuss any fee changes that will be necessary in the upcoming year.
8. The Township Manager will start meeting with the Board of supervisors individually to see what their budgeting priorities and to begin discussion about the needs of the departments.
9. The BOS will determine a schedule and strategy for Budget presentations and approvals.
10. Adoption of the budget.

Signed:



Date:

6-13-22
