



Lower Makefield Township  
Q1 2025 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
- March 2025 – Ending Cash Balances and Allocations

# All Funds Overview – 2025 Actuals vs Budget

Revenue			
Fund	2025 Budget	Q12025	% - Actual vs Budget
General Fund	17,164,148	2,450,917	14%
Street Light Fund	82,500	15,322	19%
Fire Protection Fund	1,012,198	112,120	11%
Hydrant Fund	185,259	28,455	15%
Parks and Recreation Fund	2,138,765	634,413	30%
Parks and Recreation Fee in Lieu Fund	1,595,500	12,466	1%
Recreation Capital Reserve Fund	37,300	3,236	9%
Sewer Fund	-	15,952	0%
Community Pool Fund	1,218,486	416,584	34%
Traffic Impact Fund	162,000	1,866	1%
American Rescue Fund	6,000	-	0%
Sewer Sale Fund	1,175,000	(47,686)	-4%
Golf Bond Repayment Fund	78,000	2,450	3%
Golf Course Fund	4,169,335	325,082	8%
Golf Capital Projects Fund	228,000	4,780	2%
2016 Bond Issue Fund	200,000	48,987	24%
Special Projects Fund	6,340,168	1,500,000	24%
Debt Service Fund	1,386,056	227,540	16%
Regency Bridge Fund	11,000	2,466	22%
Capital Fund	-	647	0%
Pool Capital Reserve Fund	800	262	33%
Tree Bank Fund	21,000	5,117	24%
Liquid Fuels Fund	1,045,083	23,653	2%
Road Machinery Fund	175,172	28,163	16%
Sidewalk Fee In Lieu of Fund	40,390	1,299	3%
GOR Operating Fund	55,450	6,025	11%
GOR Capital Reserve Fund	5,200	168	3%
Road Improvement Fund	2,218,229	363,120	16%
Patterson Farm Fund	745,500	706,420	95%
Ambulance/Rescue Fund	209,905	34,381	16%
<b>Revenue Total</b>	<b>\$41,706,444</b>	<b>\$ 6,924,207</b>	<b>17%</b>

Expenses			
Fund	2025 Budget	Q12025	% - Actual vs Budget
General Fund	18,033,350	3,453,165	19%
Street Light Fund	79,000	10,412	13%
Fire Protection Fund	1,009,767	87,976	9%
Hydrant Fund	194,500	30,178	16%
Parks and Recreation Fund	2,145,686	352,318	16%
Parks and Recreation Fee in Lieu Fund	1,940,000	126,206	7%
Recreation Capital Reserve Fund	-	-	0%
Sewer Fund	1,000,000	(12,303)	0%
Community Pool Fund	1,223,528	114,341	9%
Traffic Impact Fund	-	2,178	0%
American Rescue Fund	-	-	0%
Sewer Sale Fund	1,175,000	-	0%
Golf Bond Repayment Fund	-	-	0%
Golf Course Fund	4,028,034	522,003	13%
Golf Capital Projects Fund	-	-	0%
2016 Bond Issue Fund	3,821,360	2,200,000	58%
Special Projects Fund	4,530,300	153,551	3%
Debt Service Fund	976,877	576,689	59%
Regency Bridge Fund	142,632	-	0%
Capital Fund	-	-	0%
Pool Capital Reserve Fund	-	-	0%
Tree Bank Fund	85,000	14,258	17%
Liquid Fuels Fund	1,368,483	369,141	27%
Road Machinery Fund	130,096	41,960	32%
Sidewalk Fee In Lieu of Fund	109,052	-	0%
GOR Operating Fund	54,700	7,054	13%
GOR Capital Reserve Fund	-	-	0%
Road Improvement Fund	2,100,000	-	0%
Patterson Farm Fund	740,000	58,136	8%
Ambulance/Rescue Fund	210,000	-	0%
<b>Expense Total</b>	<b>\$45,097,365</b>	<b>\$ 8,107,263</b>	<b>18%</b>

# All Funds Overview – 2025 vs 2024

Revenue			
Fund	Q12024	Q12025	Q12025 vs Q12024
General Fund	2,672,258	2,450,917	92%
Street Light Fund	14,063	15,322	109%
Fire Protection Fund	113,650	112,120	99%
Hydrant Fund	30,501	28,455	93%
Parks and Recreation Fund	591,446	634,413	107%
Parks and Recreation Fee in Lieu Fund	16,214	12,466	77%
Recreation Capital Reserve Fund	1,312	3,236	247%
Sewer Fund	15,837	15,952	101%
Community Pool Fund	431,280	416,584	97%
Traffic Impact Fund	3,966	1,866	47%
American Rescue Fund	2,368	-	0%
Sewer Sale Fund	1,202,668	(47,686)	-4%
Golf Bond Repayment Fund	1,400	2,450	175%
Golf Course Fund	349,572	325,082	93%
Golf Capital Projects Fund	1,398	4,780	342%
2016 Bond Issue Fund	61,048	48,987	80%
Special Projects Fund	205	1,500,000	732708%
Debt Service Fund	245,819	227,540	93%
Regency Bridge Fund	8,316	2,466	30%
Capital Fund	3,826	647	17%
Pool Capital Reserve Fund	289	262	91%
Tree Bank Fund	5,054	5,117	101%
Liquid Fuels Fund	18,215	23,653	130%
Road Machinery Fund	28,802	28,163	98%
Sidewalk Fee In Lieu of Fund	1,208	1,299	108%
GOR Operating Fund	119	6,025	5078%
GOR Capital Reserve Fund	97	168	173%
Road Improvement Fund	180,085	363,120	0%
Patterson Farm Fund	3,683	706,420	19180%
Ambulance/Rescue Fund	35,944	34,381	96%
<b>Revenue Total</b>	<b>\$ 6,040,643</b>	<b>\$ 6,924,207</b>	<b>115%</b>

Expenses			
Fund	Q12024	Q12025	Q12025 vs Q12024
General Fund	3,964,463	3,453,165	87%
Street Light Fund	16,679	10,412	62%
Fire Protection Fund	93,605	87,976	94%
Hydrant Fund	48,358	30,178	62%
Parks and Recreation Fund	464,476	352,318	76%
Parks and Recreation Fee in Lieu Fund	622	126,206	20298%
Recreation Capital Reserve Fund	1,593	-	0%
Sewer Fund	1,791	(12,303)	-687%
Community Pool Fund	104,033	114,341	110%
Traffic Impact Fund	-	2,178	0%
American Rescue Fund	-	-	0%
Sewer Sale Fund	-	-	0%
Golf Bond Repayment Fund	-	-	0%
Golf Course Fund	508,106	522,003	103%
Golf Capital Projects Fund	-	-	0%
2016 Bond Issue Fund	-	2,200,000	0%
Special Projects Fund	3,708	153,551	4141%
Debt Service Fund	711,624	576,689	81%
Regency Bridge Fund	11,863	-	0%
Capital Fund	77,163	-	0%
Pool Capital Reserve Fund	-	-	0%
Tree Bank Fund	-	14,258	0%
Liquid Fuels Fund	108,834	369,141	339%
Road Machinery Fund	69,889	41,960	60%
Sidewalk Fee In Lieu of Fund	-	-	0%
GOR Operating Fund	5,064	7,054	139%
GOR Capital Reserve Fund	-	-	0%
Road Improvement Fund	32,371	-	0%
Patterson Farm Fund	3,863	58,136	1505%
Ambulance/Rescue Fund	-	-	0%
<b>Expense Total</b>	<b>\$ 6,228,105</b>	<b>\$ 8,107,263</b>	<b>130%</b>

# General Fund – 2025 Actuals vs Budget

General Fund	2025 Budget	Q12025	% - Actual vs Budget
Revenue	17,164,148	2,450,917	14%
Expense	18,033,350	3,453,165	19%
<b>Revenue-Expense Total</b>	<b>(869,202)</b>	<b>(1,002,248)</b>	<b>-5%</b>

Fund Revenue Category	2025 Budget	Q12025	% - Actual vs Budget
Charges for Services - Community Development	982,150	388,626	40%
Charges for Services - Police	171,956	57,274	33%
Federal Grants	4,000	-	0%
Fines and Forfeits	56,200	10,219	18%
Interest Earnings	390,000	59,192	15%
Leaf Assessment	3,045	1,788	59%
Licenses and Permits	735,750	31,801	4%
Local Act 511 Taxes	400,000	108,191	27%
Per Capita Taxes	208,200	32,907	16%
Real Estate Taxes	7,615,554	1,250,082	16%
Real Estate Transfer Taxes	1,500,000	154,111	10%
Rents and Royalties	320,000	118,061	37%
State Grants	231,458	14,424	6%
State Shared Revenue	786,918	1,800	0%
Other (Misc, Interfund Transfers)	3,758,917	222,441	0%
<b>Total</b>	<b>\$ 17,164,148</b>	<b>\$ 2,450,917</b>	<b>14%</b>

Fund Expense Category	2025 Budget	Q12025	% - Actual vs Budget
Benefits	3,485,796	743,814	21%
Boards and Commissions	106,250	11,658	11%
Communications	61,040	13,481	22%
Contracted Services	1,836,124	348,452	19%
Engineering	295,000	51,538	17%
Equipment	329,909	66,859	20%
Legal	180,216	27,520	15%
Memberships and Training	72,347	22,620	31%
Operating Costs	307,900	55,683	18%
Salaries and Wages	9,342,238	2,093,637	22%
Sewer	5,000	266	0%
Utilities	71,800	6,763	9%
Other (Misc, Interfund Transfers)	1,939,730	10,874	1%
<b>Total</b>	<b>\$ 18,033,350</b>	<b>\$ 3,453,165</b>	<b>19%</b>

# General Fund – 2025 vs 2024

General Fund	Q12024	Q12025	Q12025 vs Q12024
Revenue	2,672,258	2,450,917	92%
Expense	3,964,463	3,453,165	87%
<b>Revenue-Expense Total</b>	<b>(1,292,205)</b>	<b>(1,002,248)</b>	<b>5%</b>

Fund Revenue Category	Q12024	Q12025	Q12025 vs Q12024
Charges for Services - Community Development	180,319	388,626	216%
Charges for Services - Police	37,288	57,274	154%
Federal Grants	10,572	-	0%
Fines and Forfeits	8,816	10,219	116%
Interest Earnings	72,732	59,192	81%
Leaf Assessment	1,639	1,788	109%
Licenses and Permits	178,426	31,801	18%
Local Act 511 Taxes	112,500	108,191	96%
Per Capita Taxes	38,842	32,907	85%
Real Estate Taxes	1,299,892	1,250,082	96%
Real Estate Transfer Taxes	223,814	154,111	69%
Rents and Royalties	115,697	118,061	102%
State Grants	11,490	14,424	126%
State Shared Revenue	1,500	1,800	120%
Other (Misc, Interfund Transfers)	378,732	222,441	59%
<b>Total</b>	<b>\$ 2,672,258</b>	<b>\$ 2,450,917</b>	<b>92%</b>

Fund Expense Category	Q12024	Q12025	Q12025 vs Q12024
Benefits	632,538	743,814	118%
Boards and Commissions	16,725	11,658	70%
Capital	-	-	0%
Communications	14,252	13,481	95%
Contracted Services	519,410	348,452	67%
Engineering	126,345	51,538	41%
Equipment	(22,580)	66,859	-296%
Legal	60,620	27,520	45%
Memberships and Training	33,997	22,620	67%
Operating Costs	67,759	55,683	82%
Salaries and Wages	2,478,495	2,093,637	84%
Sewer	-	266	0%
Utilities	19,999	6,763	34%
Other (Misc, Interfund Transfers)	16,905	10,874	64%
<b>Total</b>	<b>\$ 3,964,463</b>	<b>\$ 3,453,165</b>	<b>87%</b>

# Park and Recreation – 2025 Actuals vs Budget

Parks and Recreation Fund	2025 Budget	Q12025	% - Actual vs Budget
Revenue	3,771,565	650,115	17%
Expense	4,085,686	478,524	12%
<b>Revenue-Expense Total</b>	<b>(314,121)</b>	<b>171,591</b>	<b>6%</b>

Fund Revenue Category	2025 Budget	Q12025	% - Actual vs Budget
Contributions	648,500	-	0%
Interest Earnings	52,000	15,702	30%
Light Cost Recovery	80,000	6,854	9%
Local Grants	900,000	-	0%
Program Fees	689,000	402,797	58%
Real Estate Taxes	1,333,265	218,531	16%
Rents and Royalties	30,000	6,101	20%
State Grants	35,300	-	0%
Other (Misc, Interfund Transfers)	3,500	129	0%
<b>Total</b>	<b>\$ 3,771,565</b>	<b>\$ 650,115</b>	<b>17%</b>

Fund Expense Category	2025 Budget	Q12025	% - Actual vs Budget
Benefits	262,677	76,437	29%
Capital	1,942,000	126,206	6%
Contracted Services	275,870	70,910	26%
Engineering	-	1,520	0%
Equipment	50,000	-	0%
Legal	30,000	3,593	12%
Memberships and Training	12,000	3,911	33%
Operating Costs	428,800	16,202	4%
Salaries and Wages	918,445	150,509	16%
Utilities	75,000	23,236	31%
Other (Misc, Interfund Transfers)	90,894	6,000	7%
<b>Total</b>	<b>\$ 4,085,686</b>	<b>\$ 478,524</b>	<b>12%</b>

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

# Park and Recreation – 2025 vs 2024

Parks and Recreation Fund	Q12024	Q12025	Q12025 vs Q12024
Revenue	608,972	650,115	107%
Expense	466,691	478,524	103%
<b>Revenue-Expense Total</b>	<b>142,281</b>	<b>171,591</b>	<b>4%</b>

Fund Revenue Category	Q12024	Q12025	Q12025 vs Q12024
Contributions	-	-	0%
Interest Earnings	17,526	15,702	90%
Light Cost Recovery	-	6,854	0%
Local Grants	-	-	0%
Program Fees	358,091	402,797	112%
Real Estate Taxes	227,508	218,531	96%
Rents and Royalties	5,847	6,101	104%
State Grants	-	-	0%
Other (Misc, Interfund Transfers)	-	129	0%
<b>Total</b>	<b>\$ 608,972</b>	<b>\$ 650,115</b>	<b>107%</b>

Fund Expense Category	Q12024	Q12025	Q12025 vs Q12024
Benefits	43,901	76,437	174%
Capital	141,459	126,206	89%
Contracted Services	48,239	70,910	147%
Engineering	225	1,520	676%
Equipment	1,090	-	0%
Legal	14,004	3,593	26%
Memberships and Training	7,433	3,911	53%
Operating Costs	30,706	16,202	53%
Salaries and Wages	164,212	150,509	92%
Utilities	15,422	23,236	151%
Other (Misc, Interfund Transfers)	-	6,000	0%
<b>Total</b>	<b>\$ 466,691</b>	<b>\$ 478,524</b>	<b>103%</b>

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



# Pool – 2025 Actuals vs Budget

Pool Fund	2025 Budget	Q12025	% - Actual vs Budget
Revenue	1,219,286	416,846	34%
Expense	1,223,528	114,341	9%
<b>Revenue-Expense Total</b>	<b>(4,242)</b>	<b>302,505</b>	<b>25%</b>

Fund Revenue Category	2025 Budget	Q12025	% - Actual vs Budget
Guest Passes	-	-	0%
Interest Earnings	3,800	2,012	53%
Membership Fees	1,007,386	414,809	41%
Pool Programs	-	15	0%
Rents and Royalties	-	-	0%
Swim Lessons	-	-	0%
Other (Misc, Interfund Transfers)	208,100	10	0%
<b>Total</b>	<b>\$ 1,219,286</b>	<b>\$ 416,846</b>	<b>34%</b>

Fund Expense Category	2025 Budget	Q12025	% - Actual vs Budget
Benefits	202,964	33,232	16%
Capital	14,000	9,881	71%
Contracted Services	133,000	23,385	18%
Equipment	10,000	-	0%
Memberships and Training	5,000	350	7%
Operating Costs	195,500	(896)	0%
Salaries and Wages	563,064	45,072	8%
Utilities	100,000	3,317	3%
<b>Total</b>	<b>\$ 1,223,528</b>	<b>\$ 114,341</b>	<b>9%</b>

\*\*\*Includes Pool Capital Reserve Fund

# Pool – 2025 vs 2024

Pool Fund	Q12024	Q12025	Q12025 vs Q12024
Revenue	431,569	416,846	97%
Expense	104,033	114,341	110%
<b>Revenue-Expense Total</b>	<b>327,536</b>	<b>302,505</b>	<b>-13%</b>

Fund Revenue Category	Q12024	Q12025	Q12025 vs Q12024
Guest Passes	780	-	0%
Interest Earnings	437	2,012	461%
Membership Fees	430,302	414,809	96%
Pool Programs	-	15	0%
Rents and Royalties	-	-	0%
Swim Lessons	50	-	0%
Other (Misc, Interfund Transfers)	-	10	0%
<b>Total</b>	<b>\$ 431,569</b>	<b>\$ 416,846</b>	<b>97%</b>

Fund Expense Category	Q12024	Q12025	Q12025 vs Q12024
Benefits	32,869	33,232	101%
Capital	-	9,881	0%
Contracted Services	11,054	23,385	212%
Equipment	-	-	0%
Memberships and Training	-	350	0%
Operating Costs	813	(896)	-110%
Salaries and Wages	54,040	45,072	83%
Utilities	5,257	3,317	63%
<b>Total</b>	<b>\$ 104,033</b>	<b>\$ 114,341</b>	<b>110%</b>

\*\*\*Includes Pool Capital Reserve Fund

# Golf Fund – 2025 Actuals vs Budget

Golf Fund	2025 Budget	Q12025	% - Actual vs Budget
Revenue	4,169,335	325,082	8%
Expense	4,028,034	522,003	13%
<b>Revenue-Expense Total</b>	<b>141,301</b>	<b>(196,922)</b>	<b>-5%</b>

Fund Revenue Category	2025 Budget	Q12025	% - Actual vs Budget
Beverages and Food	979,500	72,161	7%
Interest Earnings	10,500	3,494	33%
Golf Participation Fees	2,984,335	238,554	8%
Other (Misc, Interfund Transfers)	195,000	10,872	6%
<b>Total</b>	<b>\$ 4,169,335</b>	<b>\$ 325,082</b>	<b>8%</b>

Fund Expense Category	2025 Budget	Q12025	% - Actual vs Budget
Benefits	222,494	43,290	19%
Capital	175,000	44,023	25%
Communications	14,697	4,554	31%
Contracted Services	82,250	16,916	21%
Equipment	185,850	31,083	17%
Legal	8,000	-	0%
Memberships and Training	30,770	9,928	32%
Operating Costs	1,100,677	117,977	11%
Salaries and Wages	1,301,546	229,129	18%
Utilities	149,450	25,104	17%
Other (Misc, Interfund Transfers)	757,300	-	0%
<b>Total</b>	<b>\$ 4,028,034</b>	<b>\$ 522,003</b>	<b>13%</b>

# Golf Fund – 2025 vs 2024

Golf Fund	Q12024	Q12025	Q12025 vs Q12024
Revenue	349,572	325,082	93%
Expense	508,106	522,003	103%
<b>Revenue-Expense Total</b>	<b>(158,534)</b>	<b>(196,922)</b>	<b>-10%</b>

Fund Revenue Category	Q12024	Q12025	Q12025 vs Q12024
Beverages and Food	88,161	72,161	82%
Interest Earnings	4,040	3,494	86%
Golf Participation Fees	234,853	238,554	102%
Other (Misc, Interfund Transfers)	22,518	10,872	48%
<b>Total</b>	<b>\$ 349,572</b>	<b>\$ 325,082</b>	<b>93%</b>

Fund Expense Category	Q12024	Q12025	Q12025 vs Q12024
Benefits	49,976	43,290	87%
Capital	27,483	44,023	160%
Communications	3,308	4,554	138%
Contracted Services	20,817	16,916	81%
Equipment	29,054	31,083	107%
Legal	-	-	0%
Memberships and Training	6,651	9,928	149%
Operating Costs	141,175	117,977	84%
Salaries and Wages	216,059	229,129	106%
Utilities	13,749	25,104	183%
Other (Misc, Interfund Transfers)	(166)	-	0%
<b>Total</b>	<b>\$ 508,106</b>	<b>\$ 522,003</b>	<b>103%</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	\$ 44,023	\$ 150,000				
2	Bar Walk-In	Golf	\$ 25,000		\$ 25,000				
3	Pool Security Cameras	Pool	\$ 14,000	\$ 9,881	\$ 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		\$ 20,000				
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		\$ 400,000				
11	P/U - Pickup Truck	Park and Rec	\$ 9,800		\$ 9,800				
12	Landscape/Stake Body Truck	Park and Rec	\$ 15,600		\$ 15,600				
13	Small Loader/Backhoe	Park and Rec	\$ 9,800		\$ 9,800				
14	John Deere - Z-Turn Mower 960M	Park and Rec	\$ 13,000		\$ 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		\$ 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	\$ 8,935	\$ 950,000	PA Small Water Grant	\$ 950,000		\$ 950,000
20	Taylorville Road and Woodside Road	Public Works	\$ 306,700	\$ 15,011	\$ 306,700				
21	Big Oak/Pine Grove Intersection Imprv	Public Works	\$ 305,320	\$ 129,905	\$ 305,320	Green Light Go Grant	\$ 305,320		\$ 305,320
22	Taylorville 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				
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 - Deadline 2026	\$ -		\$ 406,500	Growing Greener Grant	\$ 174,623		\$ 174,623
26	Road Improvement	Public Works	\$ 2,100,000		\$ 2,100,000				
27	John Deere - Z-Turn Mower 960M	Public Works	\$ 12,000		\$ 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		\$ 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	\$ 13,198	\$ 52,791				
35	2024 - Small Dump (308) (1 Payments '24)*	Public Works	\$ 26,452	\$ 13,226	\$ 26,452				
<b>Total</b>			<b>\$ 10,147,596</b>	<b>\$ 418,171</b>	<b>\$ 11,393,454</b>		<b>\$ 5,034,861</b>	<b>\$ -</b>	<b>\$ 3,087,097</b>

# All Funds – Ending Balance/Net Position

<b>Fund Balance</b>			
<b>Fund</b>	<b>2024 Preliminary</b>	<b>2025 Budget</b>	<b>YTD March 2025</b>
General Fund	3,512,930	4,351,394	2,510,683
Street Light Fund	215,554	198,757	220,463
Fire Protection Fund	170,248	162,231	194,392
Hydrant Fund	38,029	23,964	36,306
Parks and Recreation Fund	(261,680)	292,835	20,414
Parks and Recreation Fee in Lieu Fund	798,558	646,141	684,818
Recreation Capital Reserve Fund	203,222	38,158	206,458
Traffic Impact Fund	212,699	384,363	212,388
American Rescue Fund	0	261,727	0
Sewer Sale Fund	26,607,522	26,947,828	26,559,836
Golf Bond Repayment Fund	156,087	233,309	158,537
Golf Capital Projects Fund	306,639	533,200	311,418
2016 Bond Issue Fund	4,166,023	533,948	2,015,010
Special Projects Fund	(362,154)	1,505,027	984,295
Debt Service Fund	92,194	154,680	(256,954)
Regency Bridge Fund	155,086	0	157,552
Capital Reserve Fund	39,390	-	40,037
Pool Capital Reserve Fund	4,772	17,276	5,035
Tree Bank Fund	321,662	259,968	312,521
Liquid Fuels Fund	683,420	355,670	337,933
Road Machinery Fund	110,157	135,231	96,360
Sidewalk Fee In Lieu of Fund	81,646	12,550	82,946
GOR Operating Fund	(2,823)	9,506	(3,852)
GOR Capital Reserve Fund	10,548	27,406	10,715
Road Improvement Fund	235,564	119,544	598,684
Patterson Farm Fund	3,882	16,682	652,166
Ambulance/Rescue Fund	14,378	16,976	48,760
<b>TOTAL</b>	<b>\$ 37,513,551</b>	<b>\$ 37,238,371</b>	<b>\$ 36,196,919</b>

<b>Net Position</b>			
<b>Fund</b>	<b>2024 Preliminary</b>	<b>2025 Budget</b>	<b>YTD February 2025</b>
Sewer Fund	3,372,433	2,347,464	3,375,719
Community Pool Fund	457,048	239	759,290
Golf Course Fund	13,240,215	11,640,515	13,043,294
<b>TOTAL</b>	<b>\$ 17,069,696</b>	<b>\$ 13,988,218</b>	<b>\$ 17,178,303</b>

# March 2025 – Ending Cash Balances and Allocations

<b>ALLOCATION OF FUNDS BY BANK ACCOUNT</b>			
<i>as of March 31, 2025</i>			
<b>Institution</b>	<b>Account Balance</b>	<b>Institution Balance</b>	<b>% of Total</b>
Penn Community Bank - Operating	\$ 602,410.47		
Penn Community Bank - Money Market	\$ 6,524,501.43		
Penn Community Bank - Sewer Authority	\$ 1,625,475.00		
Penn Community Bank - Liquid Fuels	\$ 509,950.25		
Penn Community Bank - Golf Course	\$ 307,997.04		
Penn Community Bank - 9/11 Memorial	\$ 2,061.99	\$ 9,572,396.18	22%
<b>Santander Bank</b>			
	\$ 1,091,377.54	\$ 1,091,377.54	2%
<b>Univest Bank</b>			
	\$ 5,503,265.65	\$ 5,503,265.65	12%
<b>PLGIT Operating</b>			
	\$ 1,031,947.48		
PLGIT Bond Proceeds - Principal	\$ 1,603,574.35		
PLGIT Bond Proceeds - Interest	\$ 411,435.97	\$ 3,046,957.80	7%
<b>PNC Sewer Sale Trust</b>			
	\$ 25,060,750.00	\$ 25,060,750.00	57%
<b>TOTAL</b>	<b>\$ 44,274,747.17</b>	<b>\$ 44,274,747.17</b>	<b>100%</b>



Questions?