	LOWER SOUTHAMPTON TWP.	2023	2024	11/20/2025	2025	2025	2026	
	GENERAL FUND - 1	ACTUAL	ACTUAL	YTD~	EST~	BUDGET	BUDGET	
	MILLAGE	4.07	4.28	5.73	5.73	5.73	8.68	2.98 Millage Increase
	RESERVE FOR GENERAL FUND	4,098,976	3,966,630	4,069,005	4,069,005	4,069,005	4,081,591	
	REVENUE							
	REAL ESTATE TAXES							
301.100	CURRENT REAL ESTATE TAXES	861,180	911,836	1,211,334	1,221,334	1,218,053	1,845,722	
301.200	REAL ESTATE TAXES - PRIOR YEAR	0	0	0	0	0	0	
301.400	Real Estate Taxes - Delinq Frm Tx Claim Bureau	19,911	22,040	21,007	21,257	42,000	20,000	
301.500	REAL ESTATE TAXES - LIENED	0	0	0	0	0	0	
301.600	REAL ESTATE TAXES - INTERIM	0	0	0	0	0	0	
	TOTAL	**881,091**	**933,876**	**1,232,341**	**1,242,591**	**1,260,053**	**1,865,722**	
	LOCAL TAX ENABLING ACT							
310.000	PER CAPITA TAXES	72,410	47,558	46,616	48,428	55,250	55,000	
310.050	PER CAPITA TAXES/ PRIOR YEAR	8,064	11,296	8,771	10,583	8,245	10,000	
310.100	REAL ESTATE TRANSFER	561,713	637,660	556,580	668,004	580,000	625,000	
310.210	EARNED INCOME TAX-CURRENT YEAR	6,412,940	6,436,827	5,516,043	6,617,043	6,100,000	6,300,000	
310.220	EARNED INCOME TAX-PRIOR YEAR	428,000	340,300	242,600	317,600	260,000	300,000	
310.240	EARNED INCOME TAX-COM	0	0	0	0	0	0	
310.300	MERCANTILE/Bus Priv. TAXES	1,582,616	1,177,274	1,125,683	1,203,655	1,325,000	1,250,000	
310.320	BPM/MERCANTILE TAXES-PRIOR YEAR	0	0	0	0	15,000	15,000	
310.500	LOCAL SERVICES TAX	97,651	401,407	328,029	414,727	540,000	420,000	
310.520	LOCAL SERVICES TAX - PRIOR YEAR	0	0	0	0	1,500	1,500	
310.600	AMUSEMENT TAX	0	0	0	0	0	0	
310.700	AMUSEMENT DEVICES TAX	28,800	38,600	30,800	36,600	35,500	35,500	
	TOTAL	**9,192,194**	**9,090,922**	**7,855,122**	**9,316,640**	**8,920,495**	**9,012,000**	
	FINES & FORFEITURES							
331.110	BUCKS COUNTY CRT COMMON PLEAS	17,075	16,834	11,931	15,211	20,000	20,000	
331.111	STATE POLICE DISTRIBUTION	4,270	7,602	3,350	6,819	4,100	4,100	
331.115	PARKING VIOLATIONS	390	550	400	500	1,500	1,500	
331.120	DISTRICT COURT FINES	53,221	53,676	56,990	70,340	55,000	63,000	
	TOTAL	**74,956**	**78,662**	**72,671**	**92,870**	**80,600**	**88,600**	
	INTEREST ON INVESTMENTS							
341.000	INTEREST INCOME	141,868	259,282	236,848	286,848	145,000	145,000	
	TOTAL	**141,868**	**259,282**	**236,848**	**286,848**	**145,000**	**145,000**	
	RENTS							
342.000	RENTS	102,481	98,468	79,145	110,612	100,000	100,000	
	TOTAL	**102,481**	**98,468**	**79,145**	**110,612**	**100,000**	**100,000**	
	STATE SHARED REVENUES							
351.350	Vest Grant	0	0	0	0	5,500	5,500	
354.120	STATE GRANT REVENUES (PEMA)	549	0	0	0	0	0	
355.080	BEVERAGE LICENSE TAX	3,600	3,900	3,900	3,900	4,200	4,200	
355.105	MISC. REIMBURSEMENT	0	0	0	0	0	0	
355.110	FOREIGN FIRE INSURANCE TAX	0	0	0	0	0	0	moved to 03F Fire Protection
355.120	STATE PENSION GRANT	507,026	603,989	619,907	619,907	603,989	619,907	
	TOTAL	**511,175**	**607,889**	**623,807**	**623,807**	**613,689**	**629,607**	
	PAY IN LIEU OF TAXES							
355.140	Public Utility Realty Tax	0	22,527	11,496	11,496	10,842	11,496	
355.200	MISC STATE/FEDERAL GRANTS	438,396	374,393	208,653	208,653	208,653	0	ARPA Earned Rev
357.020	LOCAL GOVERNT GRANT PUBLIC SAFETY	0	0	0	0	0	0	
	TOTAL	**438,396**	**396,920**	**220,149**	**220,149**	**219,495**	**11,496**	
	CHARGES FOR SERVICES							
360.000	ADMINISTRATIVE FEES	12,151	24,112	5,569	17,569	16,000	16,000	
360.100	PW GRASS CUTTING & MAINT FEES	0	1,857	1,201	1,201	1,000	1,000	
	TOTAL	**12,151**	**25,969**	**6,770**	**18,770**	**17,000**	**17,000**	
	GENERAL GOVERNMENT DEPT.							
361.320	LAND DEVELOPMENT-ZONING & SUBDIV.	15,600	18,300	6,900	6,900	16,000	18,000	
361.340	ZONING HEARING FEES	25,450	13,850	28,800	29,800	20,000	20,000	
361.530	SALE OF SUB. AND LAND DEVELOPMENT	0	0	0	0	0	0	
	TOTAL	**41,050**	**32,150**	**35,700**	**36,700**	**36,000**	**38,000**	

	LOWER SOUTHAMPTON TWP.	2023	2024	11/20/2025	2025	2025	2026	
	GENERAL FUND - 1	ACTUAL	ACTUAL	YTD~	EST~	BUDGET	BUDGET	
	MILLAGE	4.07	4.28	5.73	5.73	5.73	8.68	
	PUBLIC SAFETY DEPT. EARNING							
362.110	SALE OF ACCIDENT REPORTS	12,555	11,235	9,225	11,075	12,000	12,000	
362.115	FALSE ALARMS	7,866	10,480	10,735	12,285	12,000	12,000	
362.410	BUILDING PERMITS	228,364	297,905	230,655	261,354	310,000	295,000	
362.420	ELECTRICAL INSPECTIONS	61,140	98,310	88,620	97,600	65,000	75,000	
362.430	PLUMBING PERMITS	26,795	34,345	40,175	44,286	35,000	35,000	
362.435	ZONING PERMIT	33,397	31,707	44,443	47,043	33,050	50,000	
362.450	USE AND OCCUPANCY	49,800	45,831	64,659	69,018	50,000	60,000	
362.460	FIRE INSPECTIONS	218,716	205,270	238,563	255,387	240,000	250,000	
362.485	FIRE PERMITS	0	0	0	0	0	0	
362.470	DUTY TOWING REGISTRATION FEE	1,700	1,700	0	1,000	1,000	1,000	
362.471	SOLICITATION PERMIT	12,670	16,305	12,138	12,138	15,000	15,000	
362.500	DEED RECORDING	2,370	2,300	1,550	1,950	2,500	2,500	
	TOTAL	**655,373**	**755,388**	**740,763**	**813,136**	**775,550**	**807,500**	
	HIGHWAYS & STREETS							
363.300	ROAD PERMITS	13,969	29,138	35,610	38,860	20,000	25,000	
	TOTAL	**13,969**	**29,138**	**35,610**	**38,860**	**20,000**	**25,000**	
	FRANCHISE FEE							
367.800	CABLE-TV/Franchise Fees	376,234	347,736	252,001	329,737	340,000	320,000	
	TOTAL	**376,234**	**347,736**	**252,001**	**329,737**	**340,000**	**320,000**	
	MISCELLANEOUS REVENUES							
380.000	MISCELLANEOUS REVENUES	96,754	25,419	43,341	43,341	50,000	50,000	
380.100	CROSSING GUARD REIMBURSEMENT	32,478	37,530	27,167	27,167	42,500	42,500	
380.102	MISCELLANEOUS REVENUE - Police	27,435	0	0	0	2,500	2,500	Training Reimb
380.110	MISCELLANEOUS REIMBURSEMENT	26,508	31,948	32,960	32,960	25,000	25,000	
380.115	HONOR CONTRIBUTION/DONATION	0	0	0	0	2,000	2,000	
380.120	OPIOID MISUSE ADDICTION ABATEMENT	25,657	112,167	0	0	15,000	15,000	new line item
380.125	POLICE DARE REIMBURSEMENT	0	0	0	0	0	0	
380.130	STATE REIMB FOR POLICE	0	0	0	0	0	0	
380.135	BENSALEM REIM BR & BR SIGNAL	0	0	0	0	0	0	
380.310	COUNTY REIMBURSEMENT OVERTIME	11,755	17,890	17,993	17,993	15,000	15,000	
380.325	INSURANCE REIMBURSEMENT	27,833	48,475	11,596	11,596	30,000	30,000	
380.405	STATE REIMBURSEMENT	0	0	0	0	0	0	
380.410	SALE OF CAPITAL EQUIPMENT	2,392	49,411	39,569	39,569	40,000	40,000	
380.480	Community Day	0	0	450	450	0	0	
383.160	FEES IN LIEU OF	0	0	0	0	0	0	
388.160	FEES IN LIEU OF	0	0	0	0	0	0	
387.100	CONTRIBUTIONS & DONATIONS	0	0	168	168	0	0	
392.000	INTERFUND OPERATING TRANSFERS	0	0	0	0	0	0	
	TOTAL	**250,812**	**322,840**	**173,244**	**173,244**	**222,000**	**222,000**	
	INTERFUND CHARGES							
392.000	INTERFUND OPERATING TRANSFERS							
392.010	Operating Reserve Fund	250,000	0	0	0	800,000	800,000	if needed
392.090	Capital Reserve Fund	0	0	0	0	300,000	300,000	if needed
	Road Machinery Fund	0	0	0	0	0	0	
392.020	STREET LIGHTING FUND	0	0	0	0	0	0	
392.030	FIRE FUND	0	0	0	0	0	0	
392.040	LIBRARY FUND	0	0	0	0	0	0	
392.050	RECREATION FUND	0	0	0	0	0	0	
392.070	RESCUE SQUAD FUND	0	0	0	0	0	0	
392.100	SEWER FUND	0	0	0	0	0	0	
392.105	BOND FUND	0	0	0	0	0	0	
392.201	POLICE PENSION FUND	0	0	0	0	0	0	
	TOTAL	**250,000**	**0**	**0**	**0**	**1,100,000**	**1,100,000**	
	TOTAL REVENUES	**12,941,750**	**12,979,240**	**11,564,171**	**13,303,964**	**13,849,882**	**14,381,925**	

	LOWER SOUTHAMPTON TWP.	2023	2024	11/20/2025	2025	2025	2026	
	GENERAL FUND - 1	ACTUAL	ACTUAL	YTD~	EST~	BUDGET	BUDGET	
	MILLAGE	4.07	4.28	5.73	5.73	5.73	8.68	
	EXPENDITURES							
	GENERAL GOVERNMENT							
400.113	PAYROLL - SUPERVISORS	20,624	20,281	17,187	20,625	20,625	20,625	
400.121	PAYROLL - TOWNSHIP MANAGER	111,856	121,313	97,406	130,905	140,000	155,000	
400.123	PAYROLL - SECRETARY/TREASURER	-	-	0	0	0	0	
400.140	PAYROLL - ADMINISTRATIVE STAFF	258,216	285,636	235,206	299,053	310,000	440,000	
400.162	PSATS UNEMPLOYMENT	1,829	2,854	1,513	1,613	4,500	3,250	mod decrease
400.192	FICA/MEDICARE TAXES	27,035	30,300	26,122	32,760	38,500	52,000	
400.196	HEALTH INSURANCE-ADMIN	146,555	158,542	158,440	190,436	174,597	220,000	
400.197	PENSION EXPENSES	21,687	24,982	44	28,944	34,500	39,500	
400.198	OTHER GROUP BENEFITS	8,206	7,432	7,145	9,632	12,500	13,500	
400.352	CASUALTY INSURANCE	143,577	74,544	112,282	112,282	123,050	128,000	
400.420	DUES, SUBS. AND MEMBERSHIPS	2,854	12,912	9,915	11,915	11,500	12,000	
	TOTAL	**742,439**	**738,796**	**665,260**	**838,165**	**869,772**	**1,083,875**	
	EXECUTIVE							
401.240	GENERAL EXPENSE	4,659	5,260	1,526	1,526	3,500	3,500	
401.310	CODIFICATION AMENDMENT	0	0	0	0	0	0	
401.320	COMPREHENSIVE PLAN	0	0	0	0	0	0	
401.337	VEHICLE EXPENSE	3,250	2,750	2,750	3,000	3,600	3,600	
	TOTAL	**7,909**	**8,010**	**4,276**	**4,526**	**7,100**	**7,100**	
	FINANCIAL ADMINISTRATION							
402.100	LATE FEES INTEREST & PENALTIES	(187)	(280)	(355)	(355)	500	500	
402.310	PAYROLL SERVICE	10,428	11,460	8,924	12,124	13,500	14,000	
402.311	AUDIT	12,000	42,500	1,550	19,125	32,960	33,000	
402.313	OTHER ACCOUNTING	18,427	36,615	26,192	45,542	60,000	60,000	
402.316	COMPUTER SUPPLIES	2,081	6,083	4,139	4,959	6,000	6,000	
402.318	COMPUTER MAINTENANCE	43,162	45,595	42,862	48,610	75,000	90,000	
402.325	CAPITAL EXPENDITURES	-	-	-	-	-	-	
402.327	TRAINING/CONSULTING	-	-	-	-	-	-	
402.330	CREDIT CARD FEES	1,645	1,251	0	0	2,800	2,000	
	TOTAL	**87,556**	**143,224**	**83,312**	**130,005**	**190,760**	**205,500**	
	TAX COLLECTION							
403.150	TAX COLLECTOR COMMISSIONS	19,914	20,411	17,271	20,411	20,411	20,850	
403.192	Tax Collector FHI/SST Expense	1,501	2,130	1,536	1,776	2,150	2,150	
403.200	SUPPLIES	0	5,101	2,697	2,697	2,800	2,800	
403.342	PRINTING	0	0	0	0	1,200	1,200	
403.501	TAX COLLECTOR BOND	0	0	0	0	0	1,500	due again 2026; next due in 2026
403.600	EARNED INCOME & VARIOUS TAX FEES	218,355	194,821	173,852	215,852	200,000	222,500	
	TOTAL	**239,770**	**222,463**	**195,356**	**240,736**	**226,561**	**251,000**	
	LEGAL							
404.000	SOLICITOR	73,068	75,367	103,264	122,399	90,000	120,000	
404.100	OTHER LEGAL	97,264	71,289	29,823	34,823	80,000	50,000	(Police CBA)
	TOTAL	**170,332**	**146,656**	**133,087**	**157,222**	**170,000**	**170,000**	
	OTHER GENERAL GOVT ADMIN							
405.600	CAPITAL CONSTRUCTION	9,185	0	0	0	-	-	
406.110	MATERIALS & SUPPLIES	10,336	12,947	6,611	8,191	11,500	11,500	
406.120	TELEPHONE	8,395	13,765	9,855	11,736	15,500	15,500	
406.130	POSTAGE	7,621	10,497	6,951	9,951	14,000	14,000	
406.140	ADVERTISING & PRINTING	3,634	1,876	246	1,446	6,500	6,500	
406.150	EQUIPMENT RENTAL & MAINT	17,808	17,425	17,198	19,448	17,500	17,500	
406.240	GENERAL EXPENSES	23,630	29,064	22,650	26,150	24,000	28,000	
	TOTAL	**80,609**	**85,574**	**63,511**	**76,922**	**89,000**	**93,000**	
	ENGINEER							
408.313	PROFESSIONAL SVS.-ENG.	178,971	130,416	186,649	212,649	145,000	180,000	
408.315	OTHER ENGINEERING	1,600	17,835	33,935	36,385	18,000	30,000	
	TOTAL	**180,571**	**148,251**	**220,584**	**249,034**	**163,000**	**210,000**	

	LOWER SOUTHAMPTON TWP.	2023	2024	11/20/2025	2025	2025	2026	
	GENERAL FUND - 1	ACTUAL	ACTUAL	YTD~	EST~	BUDGET	BUDGET	
	MILLAGE	4.07	4.28	5.73	5.73	5.73	8.68	
	GENERAL GOV'T BLDG. PLANT							
409.140	PAYROLL CUSTODIAN	41,165	41,800	35,803	42,475	43,500	44,500	
409.162	PSATS - CUSTODIAN	266	354	0	0	450	275	mod increase
409.220	MATERIALS & SUPPLIES	19,964	17,748	22,722	24,502	30,000	30,000	
409.230	UTILITIES	79,282	60,353	62,991	73,241	64,000	85,000	
409.373	REPAIRS & MAINTENANCE	77,613	108,627	55,296	63,896	85,000	85,000	
	TOTAL	218,290	228,882	176,812	204,114	222,950	244,775	
	POLICE DEPARTMENT							
410.130	PAYROLL - POLICE G. F.	3,795,884	3,924,139	3,253,635	3,871,455	4,000,020	3,977,842	
410.131	PAYROLL - HOLIDAY PAY	203,374	200,368	0	215,000	223,000	220,000	
410.132	SPECIAL POLICE	640	720	640	640	1,600	1,000	4th of July; 100 (100 for 2024 per Chief)
410.133	PAYROLL - CROSSING GUARDS	56,103	59,875	50,197	55,369	85,000	68,000	16 hr
410.134	EVIDENCE TECHNICIAN - Payroll (2PT)	39,620	36,217	33,552	39,696	50,100	43,264	($25 @ 20hrs. Wk)
410.134	ANIMAL CONTROL	0	0	0	0	0	0	
410.135	PAYROLL - MECHANIC	26,878	22,233	19,830	22,831	31,050	31,050	
410.136	PAYROLL FINAL LEAVE	-	36,823	193,732	224,702	185,000	125,000	
410.138	PAYROLL - COURT SALARY	7,920	5,280	2,760	4,440	17,000	7,000	
410.140	PAYROLL - CLERICAL	157,134	162,261	140,632	169,332	169,660	178,140	
410.141	PAYROLL- CUSTODIAN	25,102	24,808	23,247	26,649	32,050	29,000	
410.162	PSATS UNEMPLOYMENT	17,252	27,716	8,826	9,476	36,000	13,500	decrease Mod
410.173	STATE GRANT TRAINING	0	0	0	0	0	0	
410.174	SCHOOL TRAINING	12,230	16,301	10,100	12,600	17,500	17,500	
410.175	PAYROLL - OVERTIME COURT	34,103	30,320	27,852	35,854	42,500	38,000	court impacts
410.176	PAYROLL - BB SICK TIME	18,393	43,507	45,656	45,656	49,000	47,000	
410.177	PAYROLL - OVERTIME SAFETY CHECK	9,514	21,014	7,139	12,221	20,800	15,000	
410.180	PAYROLL - OVERTIME OTHER	205,264	226,318	163,860	208,860	250,000	220,000	admin
410.182	PAYROLL - LONGEVITY	150,583	138,314	124,893	141,893	168,000	155,000	
410.192	FICA/MEDICARE TAXES	360,007	374,950	312,891	372,891	415,000	395,000	
410.196	HEALTH INS POLICE	814,838	767,058	732,432	881,348	840,000	880,000	
410.197	PENSION EXPENSES	1,430,966	1,431,646	619,982	1,040,557	1,040,557	1,033,479	
410.198	OTHER GROUP BENEFITS	225,899	246,015	242,653	292,401	325,000	325,000	
410.210	OFFICE SUPPLIES	6,709	7,038	5,226	7,253	6,250	6,250	
410.211	PHOTO SUPPLIES	-	-	0	0	200	200	
410.212	PRINTING EXPENSE	609	681	193	193	2,000	2,000	
410.215	CRIME PREVENTION	-	-	0	0	0	0	
410.217	TOWNWATCH	-	-	0	0	150	150	
410.218	D.A.R.E.	-	-	0	0	0	0	
410.231	FUEL	102,483	91,497	64,157	87,157	105,000	115,000	
410.238	UNIFORMS	42,558	45,211	39,189	40,689	55,000	65,000	
410.242	AMMUNITION	25,160	40,590	31,015	31,015	27,500	38,000	
410.260	MINOR EQUIPMENT	87,923	79,823	68,317	72,635	82,000	82,000	(37k Traser,600 gas mask, swat gear 4k, Swat vest 2.5k)
410.270	COMPUTER EXPENSE	51,287	75,015	77,350	77,850	90,500	125,500	(lenslock 40k,2 printers computers supplies 11k)
410.280	COMMUNITY POLICING	1,467	2,816	2,640	2,640	2,000	2,000	
410.310	PROFESSIONAL SERV.TESTING & TRAINING	4,481	3,750	873	873	15,000	38,080	(Advanced training- FBI 2 to 4 officers 5k per officer)
410.321	TELEPHONE	6,415	12,727	10,216	12,048	26,640	46,640	(hotspots for cameras project)
410.325	POSTAGE	1,236	2,359	1,785	2,235	3,200	8,200	
410.327	RADIO MAINTENANCE	1,280	0	0	0	7,000	7,000	Placeholder
410.352	CASUALTY INSURANCE	165,195	86,660	142,195	142,195	145,000	145,000	
410.370	HONOR GUARD EXPENSES	0	0	0	0	0	0	
410.372	YAP-DONATION	0	0	0	0	0	0	
410.373	TAG - DONATION	3,500	3,500	3,500	3,500	5,000	5,000	
410.374	VEHICLE MAINTENANCE	41,626	41,602	28,066	36,716	50,000	70,000	
410.378	SCALES	0	0	0	0	0	0	
410.380	GENERAL EXPENSES POLICE DEPT	16,920	49,011	9,572	11,872	25,000	45,000	
410.384	OFFICE EQUIPMENT	595	1,664	4,045	4,045	6,500	9,500	(Furniture for Officer Room)
410.420	DUES & SUBSCRIPTIONS	35,927	50,250	39,793	61,523	44,000	75,000	(cody 26.5k, 21k IACP Planit DMS Clear)
410.430	GRAFFITI EXPENSE	0	0	0	0	0	0	
410.700	CAPITAL EQUIPMENT - POLICE	43,113	43,196	729	729	44,000	30,500	(K9 5k, patrol 10k, drone 5k)
410.730	NEW CARS - POLICE	0	0	0	0	0	0	
410.740	TECHNOLOGY PROECT- SERVER & CAMERAS	0	0	0	0	0	0	ARPA New
	TOTAL	8,230,188	8,433,273	6,543,370	8,279,039	8,740,777	8,735,795	

	LOWER SOUTHAMPTON TWP.	2023	2024	11/20/2025	2025	2025	2026	
	GENERAL FUND - 1	ACTUAL	ACTUAL	YTD~	EST~	BUDGET	BUDGET	
	MILLAGE	4.07	4.28	5.73	5.73	5.73	8.68	
	FIRE MARSHALL							
411.100	PAYROLL	203,194	99,124	46,026	56,044	74,000	62,000	
411.162	PSATS UNEMPLOYMENT	1,104	1,594	215	215	2,000	1,000	
411.192	FICA/MEDICARE TAXES	15,426	7,521	3,480	3,932	10,000	8,000	
411.196	HEALTH INSURANCE	55,241	34,618	19,926	21,822	25,000	25,000	
411.197	PENSION EXPENSES	18,594	4,616	7	4,887	8,910	5,700	
411.198	OTHER GROUP BENEFITS	5,429	3,903	3,766	4,413	6,000	5,500	
411.200	SUPPLIES/POSTAGE	10,169	3,327	1,568	1,767	6,000	5,000	
411.238	UNIFORMS	11,562	1,752	53	53	11,500	5,000	inspectors
411.250	EMERGENCY MANAGEMENT	-	-	0	0	20,000	20,000	(Mike & Justin)
411.252	FIRE PREVENTION	1,730	101,936	2,575	2,700	5,000	5,000	
411.253	MAINTENANCE	8,204	2,035	1,614	1,614	6,000	5,000	
411.260	TRAINING	1,716	-	0	0	3,500	3,000	
411.352	CASUALTY INSURANCE	7,499	4,658	5,685	5,685	8,600	10,500	
411.374	VEHICLE EXPENSES	18,961	259	0	0	5,000	1,500	
411.380	CAPITAL EQUIPMENT	2,479	-	0	0	7,000	5,000	
411.390	FOREIGN FIRE RELIEF	0	0	0	0	0	0	moved to 03F Fire Protection
xxx.xxx	FM Dept Study	0	0	0	0	0	0	
411.392	Fire Consulting Inspections	0	0	86,553	102,155	120,000	125,000	Half of revenue from Inspections
411.540	MATCHING GRANT	0	0	0	0	0	0	
	TOTAL	**361,308**	**265,343**	**171,468**	**205,287**	**318,510**	**292,200**	
	PROTECTIVE INSPECTIONS							
413.100	PAYROLL - ZONING	88,342	143,119	131,641	157,507	166,250	173,250	
413.111	PAYROLL - ZONING BOARD	1,085	1,015	2,275	2,485	2,100	2,600	
413.140	PAYROLL - PLANNING BOARD	675	522	400	625	1,800	1,800	
413.162	PSATS UNEMPLOYMENT	959	1,819	645	645	2,650	1,750	
413.192	FICA/MEDICARE TAXES	8,337	11,025	10,193	12,090	16,000	16,000	
413.196	HEALTH INSURANCE	42,117	43,817	36,852	44,223	60,000	60,000	
413.197	PENSION EXPENSES	10,453	11,574	299	13,477	16,500	16,500	
413.198	OTHER GROUP BENEFITS	4,667	4,703	4,653	5,214	7,500	7,500	
413.200	TRAINING	90	0	138	138	2,000	2,000	
413.300	ZONING EXPENSES	158,742	179,155	180,248	219,106	220,000	225,000	Inspections, ZHB legal, Court reporter
413.303	OFFICE EXPENSE	691	613	902	902	1,500	1,500	
413.337	VEHICLE EXPENSES	828	370	132	612	2,000	2,000	
413.352	CASUALTY INSURANCE	11,153	4,668	10,912	10,912	10,000	13,500	
413.360	ZONING CONSULTING	31,720	459	25,270	39,900	60,000	60,000	Mike Isett,other consultations
413.354	UNIFORMS	191	34,406	447	447	1,200	1,200	
413.380	COMPUTER EXPENSE	22,150	21,731	23,060	26,010	32,000	32,000	
413.700	CAPITAL PURCHASES	0	0	0	0	3,500	3,500	
	TOTAL	**382,200**	**458,996**	**428,067**	**534,293**	**605,000**	**620,100**	
	PUBLIC WORKS, GEN'L SERVICE							
430.135	PUBLIC WORKS - EXPENSES	27,101	19,356	19,831	24,876	30,000	40,000	CDL license for two employees
430.141	PAYROLL - PUBLIC WORKS	617,997	592,337	500,705	595,983	665,000	665,000	
430.142	PAYROLL -PUBLIC WORKS SUMMER HELP	32,015	45,024	58,361	57,247	50,000	65,000	(1.50 increase
430.162	PSATS UNEMPLOYMENT	3,998	8,218	2,817	2,996	7,400	6,200	mod Decrease
430.180	PAYROLL PW OT	22,679	15,468	15,924	17,001	26,050	24,000	helping for Friday events
430.189	PAYROLL PW DBL TIME	5,940	9,032	6,705	8,205	7,800	8,000	(Community Day)
430.192	FICA/MEDICARE TAXES	53,394	53,542	46,822	56,842	64,500	62,000	
430.196	HEALTH INSURANCE	163,114	154,244	143,702	170,108	205,000	205,000	
430.197	PENSION EXPENSES	45,210	42,137	15,030	52,030	62,000	62,000	
430.198	OTHER GROUP BENEFITS	26,580	20,617	24,779	28,106	28,500	35,000	
430.231	FUEL	10,871	9,783	7,899	9,582	12,500	13,500	
430.251	VEHICLE PARTS	58,724	76,868	53,549	69,768	70,000	77,000	
430.254	UNIFORMS & SAFETY EQUIPMENT	835	957	830	830	2,500	2,500	
430.352	CASUALTY INSURANCE	88,666	46,655	57,310	57,655	78,000	74,500	
430.371	TREE REMOVAL	33,875	28,500	20,500	30,000	50,000	40,000	
430.740	CAPITAL PURCHASES MACHINERY	8,250	3,225	11,314	11,314	7,000	35,000	
432.229	MEALS	-	-	90	90	400	400	
436.100	STRM SEWER & DRAINS	9,862	1,693	18,310	18,771	6,500	8,000	
	TOTAL	**1,209,111**	**1,127,656**	**1,004,478**	**1,211,404**	**1,373,150**	**1,423,100**	

	LOWER SOUTHAMPTON TWP.	2023	2024	11/20/2025	2025	2025	2026	
	GENERAL FUND - 1	ACTUAL	ACTUAL	YTD~	EST~	BUDGET	BUDGET	
	MILLAGE	4.07	4.28	5.73	5.73	5.73	8.68	
	REPAIR TOOLS & MACHINERY							
437.000	VEHICLE REPAIRS	0	0	0	0	0	0	
	TOTAL	**0**	**0**	**0**	**0**	0	0	
	HWY. CONSTRUCTION & REBUILD							
439.000	HWY. CONSTRUCTION & REBUILD CDBG	0	0	0	0	0	0	
	TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	
	CULTURE - RECREATION							
450.000	TRI-COUNTY BAND	1,500	1,500	1,500	1,500	1,500	1,500	
450.100	4TH OF JULY PARADE	1,000	0	1,000	1,000	1,500	1,500	
450.xxx	VAC	0	0	5,000	5,000	5,000	5,000	
450.xxx	LSAA	0	0	0	0	0	0	
458.540	NESHAMINY SENIOR CENTER	374	245	710	710	6,000	6,000	
461.010	EAC EXPENSES	0	0	0	0	1,000	1,000	
xxx.xxx	Opioid Expenses	0	0	0	0	42,366	42,366	
452.380	PLAYWICKI	0	0	1,665	1,665	5,000	5,000	
	TOTAL	**2,874**	**1,745**	**9,875**	**9,875**	**62,366**	**62,366**	
	PENSION							
483.160	PENSION NON-UNIFORM	0	0	0	750	0	0	
483.161	PENSION POLICE	0	0	0	750	0	0	
483.162	NON-UNIFORM UNFUNDED EXP.	0	0	0	0	0	0	
483.163	NON-UNIFORM ADMIN. FEE	0	0	0	0	0	0	
	TOTAL	**0**	**0**	**0**	**1,500**	**0**	**0**	
482.000	BACK TAXES-PRIOR YEAR	0	0	0	0	**0**	**0**	
	TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	
	SOCIAL SECURITY							
485.161	FICA	0	0	0	0	0	0	
485.162	UNEMPLOYMENT COMPENSATION (PSATS)	0	0	0	0	0	0	
485.163	MEDICARE	0	0	0	0	0	0	
	TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	
	INSURANCE & PRIOR YEAR'S TAXES							
486.156	HOSPITALIZATION	0	0	0	0	0	0	
491.100	PRIOR YEAR EXPENSE	0	0	1,430	1,430	8,500	8,500	
487.192	FICA/MEDICARE TAXES POLICE	4	4	0	0	0	0	
491.000	REFUND - PRIOR YEAR TAXES	0	0	0	0	2,700	202,700	IRS bond payment
xxx.xxx	VOLUNTEER SERVICES TAX CREDIT INCENTIVE	0	0	6,840	6,840	18,000	18,000	EIT/RE
486.350	SAFETY COM	0	900	0	0	0	0	
486.353	INSURANCE DEDUCTIBLES	0	0	0	0	10,000	10,000	
487.165	WORKERS COMP - POLICE	59,017	25,092	(14,604)	(14,604)	50,000	80,000	
	TOTAL	**59,021**	**25,996**	**(6,334)**	**(6,334)**	**89,200**	**319,200**	
	INTERFUND OPERATING TRANS							
492.220	TRANSFER TO FIRE PROTECTION FUND	54,000	52,000	42,000	42,000	50,000	42,000	
492.230	TRANSFER TO DEBT SERVICE FUND	25,000	25,000	0	35,000	60,000	60,000	if needed
492.245	TRANSFER TO LIBRARY FUND	550,000	525,000	535,590	535,590	535,590	540,000	
492-100	TRANSFER TO LIBRARY CAPITAL RESERVE	10,000	10,000	10,000	10,000	10,000	10,000	
492.250	TRANSFER TO STREET LIGHTING FUND	0	0	0	0	0	0	
492.255	TRANSFER TO HYDRANT FUND	0	3,000	0	0	3,000	3,000	if needed
492.300	TRANSFER TO CAPITAL RESERVE FUND	250,000	0	0	300,000	600,000	600,000	
492.350	TRANSFER TO STATE LIQUID FUELS	0	0	0	0	0	0	
492.360	TRANSFER TO OPERATING RESERVE FUND	0	0	0	0	0	0	
492.400	TRANSFER TO SANITATION FUND	0	0	0	0	0	0	
492.450	TRANSFER TO RESCUE FUND	212,918	227,000	238,000	233,000	238,000	250,000	
492.500	TRANSFER TO PARK & RECREATION FUND	0	0	0	0	0	50,000	250 anni/music
492.600	TRANSFER TO BOND PROCEEDS 16	0	0	0	0	0	0	
492.900	TRANSFERS TO PAYROLL FUND	0	0	0	0	0	0	
	TOTAL	**1,101,918**	**842,000**	**825,590**	**1,155,590**	**1,496,590**	**1,555,000**	
	TOTAL EXPENDITURES	**13,074,096**	**12,876,865**	**10,518,712**	**13,291,378**	**14,624,736**	**15,273,011**	
	EXCESS REVENUES (EXPEND)	**(132,346)**	**102,375**	**1,045,459**	**12,586**	**(774,854)**	**(891,086)**	Reserve
	REMAINING RESERVE	3,966,630	4,069,005	5,114,464	4,081,591	3,294,151	3,190,505	

~ Based on Acctg records at time of report; estimates derived

Assessment Control Report from County - latest 9/01/25: 221,500,790

Will monitor operations/personnel costs and mitigate controllable costs as best we can through the year

	LOWER SOUTHAMPTON TWP.	2023	2024		2025	2025	2026
	STREET LIGHTING FUND - 2	ACTUAL	ACTUAL	YTD~	EST~	BUDGET	BUDGET
	MILLAGE	**0.75**	**0.60**	**0.55**	**0.55**	**0.55**	**0.55**
	RESERVE FOR STREET LIGHT FUND	160,445	178,693	162,258	162,258	158,869	135,140
	REVENUE						
	REAL ESTATE TAXES						
301.100	REAL ESTATE TAX - CURRENT	158,681	130,969	115,315	116,315	116,916	116,952
301.200	REAL ESTATE TAX-PRIOR YEAR	-	-	-	-	-	-
301.400	REAL ESTATE TAX - DELINQUENT~	3,080	3,964	2,592	2,892	3,000	2,910
301.600	REAL ESTATE TAX - INTERIMS	-	-	-	-	-	-
341.000	INTEREST INCOME	-	-	-	-	-	-
380.325	MISCELLANEOUS REVENUE	51,354	27,109	51,498	63,134	30,000	50,000
392.100	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
	TOTAL REVENUES	**213,115**	**162,042**	**169,405**	**182,341**	**149,916**	**169,862**
	EXPENDITURES						
	HWY. MAINT. - STREET LIGHTING						
401.240	GENERAL EXPNESES	-	-	-	-	-	-
434.300	MAINTENANCE - REPAIR CALLS	55,043	45,534	52,172	63,495	40,000	55,000
434.450	STREET LIGHTING EXPENSE - PECO	139,824	132,943	97,183	145,964	150,000	172,238
	TOTAL EXPENDITURES	**194,867**	**178,477**	**149,355**	**209,459**	**190,000**	**227,238**
	EXCESS REVENUES (EXPEND)	**18,248**	**(16,435)**	**20,050**	**(27,118)**	**(40,084)**	**(57,376)**
	REMAINING RESERVE	178,693	162,258	182,308	135,140	118,785	77,764
~ Based on Acctg records at time of report; estimates derived							
Assessment Control Report from County - latest 9/3/25: 221,500,790							

	LOWER SOUTHAMPTON TWP.	2023	2024	10/11/2024	2025	2025	2026	
	FIRE PROTECTION FUND - 3	ACTUAL	ACTUAL	YTD ~	EST ~	BUDGET	BUDGET	
	MILLAGE	1.73	2.00	2.10	2.10	2.10	2.35	.25 Millage increase
	RESERVE FOR FIRE TAX FUND	3,598	2,345	-2,925	-2,925	-2,925	6,949	
	REVENUE							
	REAL ESTATE TAXES							
301.100	REAL ESTATE TAX - CURRENT	365,923	404,514	443,908	446,908	425,000	499,706	
301.200	REAL ESTATE TAX - PRIOR	0	0	0	0	0	0	
301.500	REAL ESTATE TAX - DELINQUENT~	6,365	8,351	9,816	10,816	10,250	9,500	
301.600	REAL ESTATE TAX - INTERIMS	0	0	0	0	0	0	
355.070	FOREIGN FIRE INSURANCE TAX	224,965	151,773	161,900	161,900	150,000	155,000	Est./AG Resolution
355.080	TRANSFER FROM GENERAL FUND	54,000	52,000	42,000	42,000	52,000	42,000	stipend of 21k each to stipend and to support funding request
	TOTAL	**651,253**	**616,638**	**657,624**	**661,624**	**637,250**	**706,206**	
341.000	INTEREST INCOME	0	0	0	0	0	0	
358.000	VOL. FIREMEN'S RELIEF	0	0	0	0	0	0	
	TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	
	TOTAL REVENUES	**651,253**	**616,638**	**657,624**	**661,624**	**637,250**	**706,206**	
	EXPENDITURES							
	FIRE							
411.500	LOWER SOUTH FIRE COMPANY	197,000	218,000	0	221,000	221,000	250,000	requested increased by $29,000
411.501	LOWER SOUTH Foreign FIRE RELIEF	74,943	75,886	80,950	80,950	75,000	75,000	Est. based on State
411.502	L.S. FIRE Recruitment Initiative	17,370	17,069	0	21,000	21,000	21,000	Stipend
411.511	FEASTERVILLE Foreign FIRE RELIEF	150,023	75,886	80,950	80,950	75,000	75,000	Est. based on State
411.512	FEASTERVILLE FIRE Recruitment Initiative	16,170	17,067	0	21,000	21,000	21,000	Stipend
411.xxx	Fuel for Fire Companies	0	0	2,876	5,850	0	12,000	
411.540	FEASTERVILLE FIRE COMPANY	197,000	218,000	0	221,000	221,000	250,000	requested increased by $29,000
	TOTAL	**652,506**	**621,908**	**164,776**	**651,750**	**634,000**	**704,000**	
	TOTAL EXPENDITURES	**652,506**	**621,908**	**164,776**	**651,750**	**634,000**	**704,000**	
	EXCESS REVENUES (EXPEND)	**(1,253)**	**(5,270)**	**492,848**	**9,874**	**3,250**	**2,206**	
	REMAINING RESERVE	2,345	(2,925)	489,923	6,949	325	9,155	

~ Based on Acctg records at time of report; estimates derived

Assessment Control Report from County - latest 9/3/25: 221,500,790

Foreign Fire Insurance Tax (out of state tax on premiums) is now to be listed in the 03 Fund and not in the Fire Marshall's Budget;

Accordingly, revenue and expense will be shown in 03F; AG deferred to DCED who had no problem; showing all revenue and expense in same fund;

Done this way for the past 7 budget cycles.

The Twp. also pays $26k+ for Workers Comp

	LOWER SOUTHAMPTON TWP.	2023	2024	8/31/2025	2025	2025	2026
	LIBRARY FUND - 4	ACTUAL	ACTUAL	YTD	ESTIMATE	BUDGET	BUDGET
	RESERVE FOR LIBRARY FUND	293,382	360,766	363,204	363,204	363,204	366,207
	REVENUE						
	REAL ESTATE TAXES						
301.100	REAL ESTATE TAX - CURRENT	0	0	0	0	0	0
301.200	REAL ESTATE TAX - PRIOR	0	0	0	0	0	0
301.500	REAL ESTATE TAX - LIENED	0	0	0	0	0	0
301.600	REAL ESTATE TAX - INTERIMS	0	0	0	0	0	0
	TOTAL	0	0	0	0	0	0
	INTEREST						
341.000	INTEREST INCOME	42,724	9,635	4,858	8,000	8,000	8,000
	TOTAL	42,724	9,635	4,858	8,000	8,000	8,000
	GRANTS AND SUBSIDIES						
355.000	STATE SHARED REVENUE	74,801	75,555	75,555	75,555	75,555	75,555
357.100	REIMB. FOR STATE LIBRARY	0	0	0	0	0	0
360.000	ADMIN FEES	0	0	0	0	0	0
357.210	MISC. GRANT	0	0	0	0	0	0
	TOTAL	74,801	75,555	75,555	75,555	75,555	75,555
	CHARGES FOR SERVICES						
360.100	FINES	9,805	9,324	5,473	7,000	11,500	6,600
360.220	PAPER USE CHARGE	1,750	2,024	2,041	2,500	2,250	2,500
360.300	FUND RAISING	10,755	7,445	13,795	15,000	15,000	15,000
360.400	BOOKS LOST & PAID	2,138	1,988	1,195	1,000	3,000	1,000
360.500	SALES	3,235	4,044	4,155	5,000	3,700	5,000
360.600	DONATIONS - MEMORY BOOKS	2,538	2,103	1,151	1,700	3,000	1,500
360.700	REFUNDS	381	106	51	100	100	100
	TOTAL	30,602	27,033	27,861	32,300	38,550	31,700
	MISC. REVENUE						
380.000	FACILITY RENTAL INCOME	855	2,580	995	1,500	2,200	2,000
380.050	OTHER REVENUE (MISC)	170	90	555	1,400	200	1,400
392.500	TRANSFER FROM GENERAL FUND	550,000	525,000	535,590	535,590	535,590	540,000
	TOTAL	551,025	527,670	537,140	538,490	537,990	543,400
	TOTAL REVENUES	699,152	639,893	645,414	654,345	660,095	658,655

	LOWER SOUTHAMPTON TWP.	2023	2024	8/31/2025	2025	2025	2026
	LIBRARY FUND - 4	ACTUAL	ACTUAL	YTD	ESTIMATE	BUDGET	BUDGET
	EXPENDITURES						
	ADMINISTRATIVE						
456.140	LIBRARY-SALARIES	347,805	347,054	225,935	352,000	365,088	363,609
456.156	HOSPITALIZATION	50,162	49,051	28,006	50,000	60,000	50,000
456.160	PROGRAMMING	9,967	9,283	8,159	10,000	9,000	9,000
456.161	FICA/MEDICARE	26,524	26,463	17,236	27,158	27,929	27,816
456.162	UNEMPLOYMENT COMP.	5,488	8,739	2,332	7,223	7,223	7,500
456.210	COST OF FUND RAISING	8,233	8,589	330	7,500	5,000	7,500
456.213	FURNITURE & EQUIPMENT	5,076	4,191	3,316	5,000	5,000	5,000
456.214	COMPUTER & SOFTWARE	2,163	4,953	1,531	6,500	8,150	7,200
456.215	BOOK MAINTENANCE/LIB SUPPLIES	1,293	845	97	500	750	500
456.220	OFFICE SUPPLIES	538	526	418	800	700	700
456.225	COMPUTER SUPPLIES	433	335	160	400	500	500
456.230	UTILITIES	30,668	25,772	20,052	30,000	30,000	31,000
456.237	INSTITUTIONAL SUPPLIES	1,723	1,345	1,343	1,800	1,800	1,800
456.249	AUDIO VISUAL	-	-	-		0	
456.311	ACCOUNTING EXPENSES	-	-	-		0	
456.312	COLLECTION FEES	338	373	140	400	500	200
456.316	MISCELLANEOUS	394	828	500	800	800	950
456.321	TELEPHONE	6,624	3,220	2,045	3,200	3,500	3,250
456.325	POSTAGE	277	210	219	350	350	400
456.331	PUBLIC RELATIONS	791	1,067	56	600	1,000	500
456.373	MAINTENANCE CONTRACTS	24,649	16,271	4,661	16,500	16,500	16,500
456.374	EQUIPMENT - REPAIRS	0	0	0	0	0	0
456.379	BOOK BINDERY	0	0	0	0	0	0
456.420	SUBSCRIPTIONS	3,001	2,347	1,462	2,600	2,600	2,839
456.430	DUES & MEMBERSHIPS	544	125	349	349	150	-
456.440	MARKETING	716	717	2,219	2,700	790	2,330
456.450	JANITORIAL SERVICES	13,100	12,600	8,400	12,600	12,600	12,600
456.452	PAYROLL EXPENSES	1,159	1,273	594	1,500	1,500	1,500
456.453	COMMERCIAL INSURANCE	11,611	8,765	3,803	7,400	7,400	8,140
456.454	PENSION EXPENSE	19,027	20,020	2,140	21,000	23,000	22,000
456.460	TRAVEL & CONFERENCES	10	-	0		0	
456.470	COMPUTER OPERATING COST	2,310	743	1,128	1,462	650	1,496
456.701	BOOKS, MATERIALS, STATE AID	75,125	78,850	43,818	77,000	77,000	77,000
456.702	AUDIT	-	1,000	-	1,000	1,000	1,000
456.720	CAPITAL EXPENDITURES	0		-		0	
480.100	GRANT EXPENDITURE	0	1,900	-	3,000	0	
491.100	PRIOR YEAR EXPENSE	0	0	-		0	
	TOTAL EXPENDITURES	649,750	637,455	380,450	651,342	670,480	662,830
	EXCESS REVENUES (EXPEND)	49,402	2,438	264,963	3,003	(10,386)	(4,176)
	REMAINING RESERVE	342,784	363,204	628,167	366,207	352,819	362,031

	LOWER SOUTHAMPTON TWP	2023	2024	10/8/2025	2025	2025	2026	
	RECREATION FUND - 5	ACTUAL	ACTUAL	YTD ~	EST ~	BUDGET	BUDGET	
	MILLAGE	**0.40**	**0.40**	**0.80**	**0.80**	**.80**	**.80**	**mill increase**
	RESERVE FOR PARK & RECREATION	(351,002)	(381,837)	(444,252)	(444,252)	(360,700)	(409,113)	
	REVENUE							
	REAL ESTATE TAXES							
301.100	REAL ESTATE TAX - CURRENT	84,630	85,934	168,375	169,875	170,060	170,060	
301.200	REAL ESTATE TAX-PRIOR YEAR	0	0	0	0	0	0	
301.500	REAL ESTATE TAX - DELINQUENT	1,643	2,114	1,809	1,919	3,200	3,200	
301.600	REAL ESTATE TAX - INTERIMS	0	0	0	0	0	0	
341.000	INTEREST INCOME	0	0	0	0	0	0	
	SUB-TOTAL	**86,273**	**88,048**	**170,184**	**171,794**	**173,260**	**173,260**	
342.000	RENT INCOME	17,000	20,500	2,750	22,750	22,000	25,200	Valley of Fear
360.000	ADMINISTRATIVE FEES	0	0	0	0	0	0	
367.300	SUMMER YOUTH CAMP	149,041	167,989	200,215	200,215	225,000	225,000	Developing more Summer Camps
367.301	SKATE PARK	0	0	0	0	0	0	
367.350	PROGRAM INCOME	42,878	40,624	20,473	26,153	49,500	40,000	
	SUB-TOTAL	**208,919**	**229,113**	**223,438**	**249,118**	**296,500**	**290,200**	
367.400	SPORTPLEX	0	0	0	0	0	0	
368.000	GRANTS	0	0	0	0	0	0	
368.100	COUNTY GRANT	0	0	0	0	0	0	
368.500	FACILITY RENTAL INCOME	500	0	0	0	2,000	2,000	
380.000	MISC REVENUE	1,500	0	1,523	1,523	100	100	
380.100	AMUSEMENT DISCOUNT TICKETS	6,042	5,862	4,780	4,780	7,800	7,800	
	SUB-TOTAL	**8,042**	**5,862**	**6,303**	**6,303**	**9,900**	**9,900**	
380.200	FACILITY USE PERMITS	11,065	21,636	9,250	14,450	22,000	20,000	LSAA Coord
380.300	SPONSORSHIPS	0	0	0	0	1,000	1,000	programing sponsorships
380-325	INSURANCE REIMBURSEMENT	0	0	0	0	0	0	
383.155	FEES IN LIEU OF	0	0	0	0	500	500	Development
387.000	CONTRIBUTIONS & DONATIONS	27,572	1,000	250	250	500	500	
392.100	TRANSFER FROM GENERAL FUND	0	0	0	0	0	50,000	250 anni/music
	SUB-TOTAL	**38,637**	**22,636**	**9,500**	**14,700**	**24,000**	**72,000**	
	TOTAL REVENUES	**341,871**	**345,659**	**409,425**	**441,915**	**503,660**	**545,360**	
	EXPENDITURES							
	PARTICIPANT RECREATION							
402.330	CREDIT CARD FEES (RecDesk)	0	182	0	0	0	0	
452.120	PAYROLL - DIRECTOR	0	0	0	0	0	0	
452.150	PAYROLL - ADMINISTRATION	100,896	126,016	101,205	140,342	142,365	148,150	
452.151	PAYROLL PROGRAMS	8,775	8,910	2,505	3,450	11,000	11,000	cost shown in 14F too
452.152	PAYROLL -PW	0	0	0	0	0	0	
452.154	PAYROLL- YOUTH CAMP	73,811	69,372	75,060	75,060	85,000	85,000	Adding Camps
452.155	PAYROLL-SKATE PARK	0	0	0	0	0	0	
452.161	FICA\MEDICARE	13,853	16,303	13,586	16,541	18,000	18,000	
452.162	UNEMPLOYMENT COMPENSATION	3,888	8,395	507	1,191	6,000	6,000	
452.215	GENERAL EXPENSE	24,540	21,979	10,963	13,614	20,000	20,000	
452.216	PROFESSIONAL DEVELOPMENT	265	500	1,947	1,947	1,000	1,000	
452-341	ADVERTISING	6,617	6,602	4,974	5,594	6,000	8,000	
452.352	CASUALTY INSURANCE	17,723	11,694	15,564	15,564	17,000	17,000	
452.353	OTHER MEDICAL BENEFITS	7,401	5,382	5,446	5,696	8,000	8,000	
452.355	MEDICAL INSURANCE	25,216	42,527	32,683	42,898	47,000	47,000	
452.361	UTILITIES	0	0	0	0	0	0	
452.372	SWIMMING POOL MAINTENANCE (American)	0	0	0	0	0	0	
452.374	GENERAL MAINTENANCE	29,383	20,348	11,183	16,769	21,000	24,000	
452.375	SPORTS CAMP/LESSONS	0	0	0	0	0	0	
452.380	PLAYWICKI EXPENSES	215	927	3,498	4,344	1,000	1,000	
452.392	YOUTH CAMP	34,054	49,258	37,899	37,899	52,000	52,000	Depends on LSAA
452.393	PROGRAMMING	21,355	13,547	8,848	13,848	23,000	18,000	
452-394	SUMMER CAMPS - RENT	0	0	0	0	0	0	^^
452.454	PENSIONS	4,714	6,132	5	12,019	15,000	15,000	
452.540	FIRE WORS LSAA	0	0	0	0	0	0	
xxx.xxx	DISCOUNT TICKETS	0	0	0	0	7,600	7,600	
452.600	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	Misc. Items
	TOTAL EXPENDITURES	**372,706**	**408,074**	**325,873**	**406,776**	**480,965**	**486,750**	
	TOTAL							
	EXCESS REVENUES (EXPEND)	**(30,835)**	**(62,415)**	**83,552**	**35,139**	**22,695**	**58,610**	
	REMAINING RESERVE	(381,837)	(444,252)	(360,700)	(409,113)	(338,005)	(350,503)	

~ Based on Acctg records at time of report; estimates derived

Assessment Control Report from County - latest 9/3/25: 221,500,790

^^ - wait for programs to shape up

	LOWER SOUTHAMPTON TWP.							
	HYDRANT FUND - 6							
		2023	2024	9/24/2025	2025	2025	2026	
		Actual	Actual	YTD~	EST ~	Budget	Budget	
	RESERVE FOR HYDRANT FUND	4,201	2,914	5,136	5,136	4,867	4,025	
	REVENUE							
301.100	REAL ESTATE TAX - CURRENT	-	-	-	-	-	-	
301.200	REAL ESTATE TAX - PRIOR YR'S LEVY	-	-	-	-	-	-	
301.500	REAL ESTATE TAX - LIENED	-	-	-	-	-	-	
301.600	REAL ESTATE TAX - INTERIMS	-	-	-	-	-	-	
341.000	INTEREST EARNINGS	-	-	-	-	-	-	
xxx xxx	Transfer from General Fund	-	3,000	-	-	3,000	3,000	(if needed)
	TOTAL REVENUES	-	-	-	-	3,000	3,000	
	EXPENDITURES							
411.300	HYDRANT FEES	1,287	778	819	1,111	1,070	1,190	
	TOTAL EXPENDITURES	1,287	778	819	1,111	1,070	1,190	
	EXCESS REVENUES(EXPENDITURES)	(1,287)	2,222	(819)	(1,111)	1,930	1,810	
	REMAINING RESERVE	2,914	5,136	4,317	4,025	6,797	5,835	
~ Based on Acctg records at time of report; estimates derived								

	LOWER SOUTHAMPTON TWP.	2023	2024	11/19/2025	2025	2025	2026	
	RESCUE SQUAD - 7	ACTUAL	ACTUAL	YTD ~	EST~	BUDGET	BUDGET	
		0.43	0.5	0.5	0.5	0.5	0.5	
	RESERVE FOR RESCUE SQUAD FUND	$4,831	$1,322	$1,490	$1,490	$1,490	$3,806	
	REVENUE							
301.100	REAL ESTATE TAX - CURRENT	$90,977	$100,895	$105,692	$106,742	$106,287	$106,320	
301.200	REAL ESTATE TAX - PRIOR YR'S LEVY	$0	$0	$0	$0	$0	$0	
301.400	REAL ESTATE TAX - DELINQUENT~	$1,766	$2,273	$2,454	$2,474	$2,000	$2,000	
301.600	REAL ESTATE TAX - INTERIMS	$0	$0	$0	$0	$0	$0	
341.000	INTEREST EARNINGS	$0	$0	$0	$0	$0	$0	
357.020	Local Gov't Grants (RDA) Public Safety ~	$0	$0	$0	$0	$0	$0	
392.100	TRANSFER FROM GENERAL FUND	$212,918	$227,000	$233,000	$233,000	$238,000	$250,000	up to
	TOTAL REVENUES	$305,661	$330,168	$341,146	$342,216	$346,287	$358,320	
	EXPENDITURES							
411.300	TRI HAMPTON RESCUE SQUAD	$309,170	$330,000	$339,900	$339,900	$339,900	$358,595	
	TOTAL EXPENDITURES	$309,170	$330,000	$339,900	$339,900	$339,900	$358,595	
	EXCESS REVENUES(EXPENDITURES)	-$3,509	$168	$1,246	$2,316	$6,387	($275)	
	REMAINING RESERVE	$1,322	$1,490	$2,736	$3,806	$7,877	$3,531	

~ Based on Acctg records at time of report; estimates derived

Assessment Control Report from County - latest 9/3/25: 221,500,790

Request was $339,900 which includes the commitment that the County requested to EMS services of $20k for 3 yrs. (Yr.3) ARPA all paid

	LOWER SOUTHAMPTON TWP.	2023	2024	10/22/2025	2025	2025	2026	
	SEWER FUND - 8	ACTUAL	ACTUAL	YTD~	EST~	BUDGET	BUDGET	
	RESERVE FOR SEWER FUND	7,780,222	8,157,738	8,570,957	8,570,957	8,570,957	8,729,918	
	REVENUE							
	FINES AND FORFEITS							
330.000	PENALTIES	71,421	81,968	63,223	78,423	72,000	72,000	
330.100	LIENS	73,759	27,662	15,438	38,438	43,500	36,000	
	TOTAL	145,180	109,630	78,661	116,861	115,500	108,000	
341.000	INTEREST	-	-	-	-	-	-	
	TOTAL	-	-	-	-	-	-	
	CHARGES FOR SERVICES							
360.000	ADMINISTRATIVE FEES	-	-	-	-	-	-	
360.110	CERTIFICATIONS	9,090	8,970	6,815	8,315	11,500	8,300	
	TOTAL	9,090	8,970	6,815	8,315	11,500	8,300	
	SEWER USE CHARGES							
364.110	SEWAGE CONNECTION FEES	11,170	39,658	250	3,890	38,000	25,000	fee schedule
364.120	USE CHARGES - LOWER SOUTHAMPTON	3,531,916	3,873,961	3,770,248	3,920,748	3,905,000	4,252,045	
364.122	USE CHARGES - BENSALEM	12,728	18,199	19,174	19,174	18,500	19,100	
364.123	USE CHARGES -NESHAMINY INTERCEPT.	975,509	1,079,879	1,100,939	1,108,930	1,050,000	1,100,000	
364.125	USE CHARGES - LOWER MORELAND	118,584	124,514	102,173	133,937	110,000	125,000	
364.130	PAYMENT FROM UPPER SOUTHAMPTON	2,133,433	2,768,061	1,787,105	2,751,614	2,775,479	2,968,406	tied to Phila Water
	TOTAL	6,783,340	7,904,272	6,779,889	7,938,293	7,896,979	8,489,551	
	MISCELLANEOUS REVENUE							
380.000	MISCELLANEOUS	29,067	17,924	20,643	20,973	18,000	19,500	
392.300	Transfer from 2010 General Obligation	-	-	-	-	-	-	
	TOTAL	29,067	17,924	20,643	20,973	18,000	19,500	
	TOTAL REVENUES	6,966,677	8,040,796	6,886,008	8,084,442	8,041,979	8,625,351	

	LOWER SOUTHAMPTON TWP.	2023	2023	10/22/2025	2024	2025	2026	
	SEWER FUND - 8	**ACTUAL**	**ACTUAL**	**YTD~**	**EST~**	**BUDGET**	**BUDGET**	
	EXPENDITURES							
	PERSONNEL ADMINISTRATION							
402.330	CREDIT CARD FEES	1,616	1,298	-	-	-	-	
406.130	PAYROLL	246,715	242,137	209,068	258,118	275,000	320,000	
406.131	ADVISORY BOARD SALARIES	-	-	-	-	-	-	
406.160	DRUG TESTING	565	1,758	970	1,191	2,500	3,000	
406.161	FICA/MEDICARE	37,525	22,523	25,683	32,781	40,000	35,000	
406.162	PSATS UNEMPLOYMENT	2,909	1,427	1,007	1,007	4,000	2,500	decrease in mod
406.196	HEALTH INSURANCE	170,820	173,264	144,036	189,973	210,000	235,000	
406.197	PENSION EXPENSES	60,911	55,776	5,093	67,843	80,000	85,000	
406.198	OTHER GROUP BENEFITS	18,646	14,018	15,877	21,417	26,500	29,000	WC
406.210	OFFICE SUPPLIES	295	643	831	1,181	5,500	5,000	
406.311	AUDITING EXPENSES	-	29,200	-	14,950	20,500	24,500	
406.313	ENGINEERING	105,207	53,526	113,423	156,123	90,000	160,000	
406.314	LEGAL	2,615	10,144	5,144	7,944	18,000	18,000	
406.316	RIGHT OF WAYS	232	232	-	232	232	232	Septa yrly rental sewer line
406.321	TELEPHONE	8,308	13,530	12,345	17,945	21,000	23,500	
406.325	BILLING & POSTAGE	36,261	19,913	22,486	29,736	40,000	38,000	postage increase
406.352	CASUALTY INSURANCE	13,931	7,001	19,499	19,499	17,500	25,000	
406.420	DUES & CONFERENCES	1,603	3,282	-	1,750	3,500	4,500	
	TOTAL	**708,159**	**649,672**	**575,462**	**821,690**	**854,232**	**1,008,232**	
	WASTEWATER COLLECT & TREATMENT							
429.140	SEWER - PAYROLL	230,970	202,559	130,298	181,462	275,000	280,000	
429.141	CUSTODIAN	-	-	-	-	-	-	
429.161	FICA/MEDICARE	919	10,967	1,453	5,679	2,500	18,050	
429.162	U.C.	102	3,426	500	500	4,250	2,500	decrease in mod
429.180	PR OT	14,322	24,460	15,119	18,775	22,000	23,500	
429.189	PR Double Time	6,693	5,975	5,674	6,622	12,000	12,000	
429.231	FUEL	27,559	21,727	14,599	20,499	35,000	35,000	
429.251	VEHICLE REPAIRS	17,338	33,455	24,863	32,473	28,000	38,000	
429.321	TELEPHONE & COMMUNICATIONS	-	-	-	-	-	-	
429.352	CASUALTY INS	-	-	-	-	-	-	
429.354	WORKERS COMP. INSURANCE	-	-	-	-	-	-	
429.361	UTILITIES	58,704	45,912	42,801	52,101	55,000	64,900	
429.364	PAYMENT TO CITY OF PHILADELPHIA	4,253,673	5,210,437	3,981,199	5,421,153	5,550,958	5,955,500	>; ~`
429.365	PAYMENT TO BCWS	812,266	894,502	532,201	719,910	880,000	960,000	
429.366	WATER	-	-	-	-	-	-	
429.367	CHLORINE & CHEMICALS	6,727	-	-	7,850	30,500	20,500	grouting
429.368	PAYMENT TO LOWER MORELAND	53,574	49,412	43,675	59,275	70,000	70,000	
429.373	CAMERA TRUCK MAINTENANCE	5,670	5,142	5,418	7,169	10,000	10,000	
429.374	MAINTENANCE & REPAIRS	118,838	96,427	57,510	83,310	115,000	115,000	
429.375	UNIFORMS	11,253	10,568	10,455	10,850	12,000	13,000	
429.600	CAPITAL IMPROVEMENTS - PHILA	-	-	-	-	-	-	
429.601	CAPITAL IMPROVEMENTS - LST	-	-	-	-	-	-	
429.610	OVERFLOW PREVENTION CITY OF PHILA	-	-	-	-	-	-	
429.740	Capital Expenses Machinery/Vehicles	58,321	(98,109)	8,974	8,974	185,000	180,000	
429.810	ADS Meter Maintenance/ Flow Assessment	32,080	35,430	25,273	35,189	40,000	40,000	
	TOTAL	**5,709,009**	**6,552,290**	**4,900,012**	**6,671,791**	**7,327,208**	**7,837,950**	
480.000	MISCELLANEOUS	-	-	-	-	-	-	
448.850	AMORTIZATION EXPENSES	-	-	-	-	-	-	
449.800	DEPRECIATION EXPENSE	71,993	225,615	-	232,000	250,000	250,000	
		-	-	-	-	-	-	
	TOTAL	**71,993**	**225,615**	**-**	**232,000**	**250,000**	**250,000**	

	INTERFUND OPERATING TRANS							
492.200	TRANSFER TO SEWER CAPITAL RESERVE	100,000	200,000	-	200,000	200,000	200,000	~~; up to 200k
492.240	TRANSFER TO SEWER DEBT SERVICE	-	-	-	-	-	-	
	TOTAL	**100,000**	**200,000**	**-**	**200,000**	**200,000**	**200,000**	
	TOTAL EXPENDITURES	**6,589,161**	**7,627,577**	**5,475,474**	**7,925,481**	**8,631,440**	**9,296,182**	
	EXCESS REVENUES (EXPEND)	**377,516**	**413,219**	**1,410,534**	**158,961**	**(589,461)**	**(670,831)**	
	REMAINING RESERVE	**8,157,738**	**8,570,957**	**9,981,491**	**8,729,918**	**7,981,496**	**8,059,087**	

^ - 2022 Residential Rate Increase $11 per quarter ($44 in total for year; but only $33 in 2022 due to 3 Qtrs.

^ - 2023 Commercial $11 Increase per Quarter ($44 in total for year; but only $33 in 2023 due to 3 Qtrs.

^- 2024 Commercial Rate Increase $11 per quarter ($44 in total for year; but only $33 in 2024 due to 3 Qtrs.)

^- 2026 Commercial Rate Increase $11 per quarter ($44 in total for year; but only $33 in 2026 due to 3 Qtrs.)

If Weather Returns with more rain; flow/treatment costs would rise accordingly; Plus Excessive Charges go from 85% to 100% in 2025

^ - Conservative

> - Phila Water expenses could come in higher;

~ Based on Acctg records at time of report; estimates derived

~~ Ideally would like to migrate over $100k/yearly to further build up Sewer Capital Reserve (31F); up to $200k depending on year

~` - PER PA DEP, Philadelphia Water will have to pass on certain costs that are treatment and flow related items (part of LT Control Plan)

LST represents .964% (<1%) of flow overflow

	LOWER SOUTHAMPTON TWP.	**2023**	**2024**	**10/23/2025**	**2025**	**2025**	**2026**		
	SANITATION FUND - 9	**ACTUAL**	**ACTUAL**	**YTD~**	**EST~**	**BUDGET**	**BUDGET**		
	ANNUAL FEE $545								
	RESERVE FOR SANITATION FUND	1,807,281	1,747,811	1,975,127	1,975,127	2,329,241	1,984,918	Rate of $545 since 2023	
	REVENUE								
301.100	SANITATION FEES - CURRENT	3,338,821	3,355,838	3,321,339	3,366,339	3,310,000	3,320,000		
301.400	SANITATION FEES-LIENS	-	-	-	-	-	-		
301.600	SANITATION FEES - INTERIM	-	-	-	-	-	-		
301.610	SANITATION FEES -PRIOR	28,440	62,675	58,315	58,315	45,000	45,000	since County no longer collects 2017	
301.620	SANITATION FEES - LIENS	-	-	-	-	500	500		
301.621	SANITATION FEES - (LIENS) LEGAL FEES	-	-	-	-	2,000	2,000		
301.622	SANITATION FEES - (LIENS) INTEREST	101	637	1,160	1,210	1,000	1,000		
301.623	SANITATION FEES -PENALTIES	2,580	6,268	5,832	5,832	6,000	5,800		
301.624	TRASH CERTIFICATION FEES	2,250	2,280	2,700	2,790	1,500	2,000		
341.000	INTEREST	-	-	-	-	-	-		
380.000	MISCELLANEOUS REVENUE	40	-	-	-	350	350		
380.112	RECYCLING REVENUE	720	900	840	900	1,600	1,000		
380.220	HAULING LICENSE FEES	-	-	-	-	-	-		
380.550	RECYCLING GRANT	83,770	92,130	-	-	80,000	80,000	2025 grant application	
392.100	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-		
	TOTAL REVENUES	**3,456,722**	**3,520,728**	**3,390,186**	**3,435,386**	**3,447,950**	**3,457,650**		
	EXPENDITURES								
	FINANCIAL ADMINISTRATION								
404.050	LEGAL SWBSWC	12,960	13,252	3,164	17,764	20,000	20,000	Hough, Solicitor	
	SOLID WASTE COLLECTION & DISP.								
427.450	HAULING	2,668,575	2,562,804	2,412,857	2,632,208	2,625,000	2,689,000	max cost	
427.451	COMMISSION - TAX COLLECTOR	7,589	6,804	5,757	6,804	6,804	6,940	Per contract resolution	
427.455	GENERAL RECYCLING EXPENSE	2,185	1,677	1,588	1,838	3,500	3,500	Twp/PD destruction	
427.550	DISPOSAL (WHEELABRATOR)	516,951	447,517	384,001	476,652	530,000	530,000		
427.650	YARD WASTE (WASTE MGT.)	71,956	76,021	64,524	87,774	82,500	90,000		
427.980	MISCELLANEOUS EXPENSES	5,788	7,475	7,593	7,593	12,500	12,500	cleanup day, street sweepings	
480.220	HAULING LICENSE FEE DISBURSEMENT	-	-	-	-	-	-		
		3,273,044	**3,102,298**	**2,876,320**	**3,212,869**	**3,260,304**	**3,331,940**		
	PAYROLL and Associated Items								
485.100	SALARY - ADMIN	57,883	54,496	62,732	64,191	70,200	78,500		
485.140	SALARY - Highway	21,937	19,021	14,671	20,271	31,000	31,000		
485.161	FICA/Medicare	6,741	5,869	6,268	7,083	9,000	9,500		
485.162	PSATS - UNEMPL. EXP.	362	319	180	180	800	500		
485.196	HEALTH INSURANCE	6,750	9,000	10,500	13,500	18,000	22,500		
485.197	PENSION EXPENSE	26,501	26,194	1,299	28,799	32,500	35,000		
	SUB-TOTAL	**120,174**	**114,899**	**95,650**	**134,024**	**161,500**	**177,000**		
	S.W.B.S.W.C.								
491.500	SENIOR CITIZEN & VETERAN REFUND	59,500	62,050	59,550	59,550	63,000	63,500	^1191 @ $50	
	CAPITAL ITEM(S)								
430.740	CAPITAL EXPENSES Machinery/Vehicles	50,514	913	1,388	1,388	40,000	40,000		
	TOTAL EXPENDITURES	**3,516,192**	**3,293,412**	**3,036,072**	**3,425,595**	**3,544,804**	**3,632,440**		
	EXCESS REVENUES (EXPEND)	**(59,470)**	**227,316**	**354,114**	**9,791**	**(96,854)**	**(174,790)**		
	REMAINING RESERVE	**1,747,811**	**1,975,127**	**2,329,241**	**1,984,918**	**2,232,387**	**1,810,128**		

~ Based on Acctg. Records at time of report; estimates derived

^ - 1,191 rebates were issued in 2025; 1,241 rebates were issued in 2024; 1,191 Rebates issued in 2023;

Veterans Refund - per Criteria

Annual Fee was $340 in 2013; Since then $300 from 2014-2022

Over $2M dollars worth of saving were passed on to the residents from 2014 - 2025 from our SWBSWC efforts

	LOWER SOUTHAMPTON TWP DOLPHIN POOL FUND 14	2023 ACTUAL	2024 ACTUAL	10/8/2025 YTD~	2025 EST~	2025 BUDGET	2026 BUDGET	
	MILLAGE							
	RESERVE FOR THE DOLPHIN POOL FUND	($154,788)	($177,322)	($205,938)	($205,938)	($205,938)	($214,311)	
	REVENUE							
341.000	INTEREST	0	0	0	0	0	0	
342.000	RENT INCOME	0	0	0	0	10,000	10,000	Renting out tennis, pickleball and basketball courts
367.100	MEMBERSHIP FEES (Season Passes)	0	0	0	0	0	0	No pool
367.110	DAILY PASSES - new line item 2017	0	0	0	0	0	0	No pool
367.130	SNACK STAND	0	0	1,292	1,292	2,000	8,000	Selling to camp kids
367.140	PROGRAM INCOME	0	0	0	0	10,000	10,000	From Multi Plex
367.200	CAMPS	0	0	0	0	0	0	
	SUB-TOTAL	**0**	**0**	**1,292**	**1,292**	**22,000**	**28,000**	
380.000	MISC REVENUE	0	1,000	0	0	500	500	
392.120	PARKS & REC CAMP RENTAL	0	0	0	0	0	0	
	SUB-TOTAL	**0**	**1,000**	**0**	**0**	**500**	**500**	
	TOTAL REVENUES	**0**	**1,000**	**1,292**	**1,292**	**22,500**	**28,500**	
	EXPENDITURES							
	PARTICIPANT RECREATION							
400.100	MANAGER'S SALARY (Admin Cost)	9,834	10,276	0	0	14,000	14,000	Rec Director/ Admin Assist
400.105	SNACK STAND SALARY	0	0	0	0	3,000	3,000	Summer camps staff and be more if cordinated with LSAA
400.110	MAINTENANCE SALARY (PW Cost)	0	0	0	0	8,000	8,000	
400.115	GUARDS SALARIES	0	0	0	0	0	0	
400.120	OFFICE SALARIES	0	0	0	0	0	0	
400.122	INSTRUCTOR SALARIES (Aquasize)	0	0	0	0	0	0	
400.130	GATE	(941)	0	0	0	0	0	
400.135	FICA\MEDICARE	677	0	0	0	1,500	1,500	
400.162	PSATS UNEMPLOYMENT	0	0	0	0	500	500	
406.100	INSURANCE	4,621	4,200	353	353	6,500	6,500	
406.150	CREDIT CARD FEES	0	0	0	0	0	0	
406.175	LICENSES/INSPECTION FEES	0	0	0	0	750	750	Food, fire inspection, etc.
406.200	ADVERTISING	0	0	0	0	0	0	
406.225	PROFESSIONAL FEES	0	0	0	0	0	0	
406.250	POSTAGE	0	0	0	0	0	0	
452.361	UTILITIES	8,112	4,067	4,204	6,854	9,500	9,500	
452.372	SWIMMING POOL MAINTENANCE (Amer/Ben)	0	0	0	0	0	0	
452.374	GROUND MAINTENANCE	0	0	0	0	0	0	
452.375	MAINTENANCE	231	6,482	1,194	1,194	8,000	8,000	new signs
452.400	SNACK STAND EXPENSE	0	0	1,264	1,264	8,000	7,000	
452.600	CAPITAL IMPROVEMENTS	0	4,591	0	0	0	0	
452.610	HOUSEKEEPING	0	0	0	0	0	0	
452.620	PROGRAM EXPENSES	0	0	0	0	0	0	
452.630	GENERAL SUPPLIES	0	0	0	0	1,000	1,000	
	TOTAL EXPENDITURES	**22,534**	**29,616**	**7,015**	**9,665**	**60,750**	**59,750**	
	EXCESS REVENUES(EXPEND)	(22,534)	(28,616)	(5,723)	(8,373)	(38,250)	(31,250)	
	REMAINING RESERVE	(177,322)	(205,938)	(211,661)	(214,311)	(244,188)	(245,561)	

~ Based on Acctg. records at time of report; estimates derived

	LOWER SOUTHAMPTON TWP. GENERAL OBLIGATION FUND - 20	2023 ACTUAL	2024 ACTUAL	10/22/2025 YTD~	2025 EST~	2025 BUDGET	2026 BUDGET	
	RESERVE FOR GENERAL OBLIGATION FUND	4,244,139	3,079,355	2,666,727	2,666,727	2,666,727	1,449,462	
	REVENUE							
341.000	INTEREST	275,879	262,029	108,744	145,464	190,000	100,000	If interest rates stay the same
354.000	STATE CAPITAL AND OPERATING GRANTS	-	-	-	-	-	-	
357.530	BC OPEN SPACE GRANT	-	-	-	-	-	-	
380.000	MISC REVENUE	-	-	-	-	-	-	
393.125	GO PROCEEDS	-	-	-	-	7,500,000	7,500,000	2026 potentially(Between 5.5 to 7.5 mil)
	SUB-TOTAL	275,879	262,029	108,744	145,464	7,690,000	7,600,000	
	TOTAL REVENUES	275,879	262,029	108,744	145,464	7,690,000	7,600,000	
	EXPENDITURES							
453.702	PARCEL PURCHASE & POLE BUILDING	-	-	-	-	4,000,000	3,100,000	
453.704	OTHER PROPERTY IMPROVEMENTS	670,672	125,790	16,275	16,275	1,050,000	1,050,000	(Twp related buildings; Admin Complex; Trail)
453.706	DEVELOP DOLPHIN	148,755	9,800	620,049	620,049	750,000	500,000	developmental areas
453.708	PAVING	-	406,364	-	650,250	1,700,000	1,600,000	To assist LF over the years
453.709	DRAINAGE	533,603	20,984	-	-	1,600,000	1,600,000	
453.711	PUBLIC SAFETY	64,436	-	-	-	500,000	350,000	(possible vehicles; police station improvements)
453.712	PLAYWICKI IMPROVEMENTS	23,197	-	-	-	150,000	300,000	
453.713	VEHICLES	-	111,719	-	76,155.60	500,000	500,000	Non Police Vehicles
454.140	OPEN SPACE	-	-	-	-	-	-	
492.080	TRANSFER TO SEWER FUND	-	-	-	-	-	-	
	TOTAL EXPENSE	1,440,663	674,657	636,324	1,362,729	10,250,000	9,000,000	
	EXCESS REVENUES (EXPEND)	**(1,164,784)**	**(412,628)**	**(527,580)**	**(1,217,265)**	**(2,560,000)**	**(1,400,000)**	
	REMAINING RESERVE	3,079,355	2,666,727	2,139,147	1,449,462	106,727	49,462	

~ Based on Acctg. records at time of report; estimate derived

All 2025 Remainder Expenditures are listed but would occur over the next year in 2026; Twp. wll most likley go out in late 2026 for another bond based on capital assets

	LOWER SOUTHAMPTON TWP.	2023	2024	10/22/2025	2025	2025	2026	
	DEBT SERVICE FUND - 23	ACTUAL	ACTUAL	YTD~	EST~	BUDGET	BUDGET	
	Millage	6.70	6.30	6.65	6.65	6.65	5.45	new millage
	RESERVE FOR DEBT SERVICE	66,108	60,865	44,423	44,423	7,523	44,845	
	REVENUE							
	REAL ESTATE TAXES							
301.100	REAL ESTATE TAX - CURRENT	1,417,589	1,390,728	1,394,261	1,404,261	1,413,622	1,158,892	
301.400	REAL ESTATE TAX - PRIOR	-	-	-	-	-	-	
301.500	REAL ESTATE TAX - DELINQUENT~	25,054	35,676	27,214	28,214	30,000	20,000	
301.600	REAL ESTATE TAX - INTERIM	-	-	-	-	-	-	
341.000	INTEREST	-	-	-	-	-	-	
392.010	TRANSFER FROM GENERAL FUND	25,000	25,000	-	35,000	60,000	60,000	(if needed)
	TOTAL REVENUES	**1,467,643**	**1,451,404**	**1,421,475**	**1,467,475**	**1,503,622**	**1,238,892**	
	TOTAL	**1,467,643**	**1,451,404**	**1,421,475**	**1,467,475**	**1,503,622**	**1,238,892**	
	EXPENDITURES							
	DEBT PRINCIPAL							
471.300	REVENUE BOND AND NOTE	1,345,000	1,385,000	1,425,000	1,425,000	1,425,000	810,000	^ 2018 Bond Paid Out; 10k wrap around
471.350	SEWER DEBT	-	-	-	-	-	-	
	TOTAL	**1,345,000**	**1,385,000**	**1,425,000**	**1,425,000**	**1,425,000**	**810,000**	
	DEBT INTEREST							
472.100	INTEREST - 2010 SERIES	-	-	-	-	-	-	
472.102	INTEREST - 2010 SERIES	74,325	-	-	-	-	-	
472.103	INTEREST - 2018 SERIES	52,914	82,199	33,375	41,406	45,375	12,000	One Interest Payments 5/15
xxx.xxx	INTEREST Expense	-	-	-	-	-	35,000	
	TOTAL	**127,239**	**82,199**	**33,375**	**41,406**	**45,375**	**47,000**	
480.000	FEES/MISC.	647	647	-	647	2,000	2,000	Agent Fees
480.001	BOND ISSUE EXPENSE	-	-	-	-	25,000	25,000	Just incase
	TOTAL	**647**	**647**	**-**	**647**	**27,000**	**27,000**	
	TOTAL EXPENDITURES	**1,472,886**	**1,467,846**	**1,458,375**	**1,467,053**	**1,497,375**	**884,000**	
	EXCESS REVENUES (EXPEND)	**(5,243)**	**(16,442)**	**(36,900)**	**422**	**6,247**	**354,892**	
	REMAINING RESERVE	60,865	44,423	7,523	44,845	13,770	399,737	

^ Amounts detailed in (Prior) Offering Statement/Bond Book;
~ Based on Acctg. Records at time of report; estimate derived
Assessment Control Report from County - latest 9/3/25: 221,500,790

	LOWER SOUTHAMPTON TWP. LIBRARY CAPITAL RESERVE - 25	2023 ACTUAL	2024 ACTUAL	2025 YTD	2025 ESTIMATE	2025 BUDGET	2026 BUDGET			
	RESERVE FOR LIBRARY CAPITAL FUND	62,815	76,963	87,399	87,399	87,249	87,249			
	REVENUE									
392.100	TRANSFER FROM GENERAL FUND	10,000	10,000	-	10,000	10,000	10,000			
xxx-xxx	Grant - Multi-Modal	-	-	-	-	142,000	142,000	HVAC grant applied for		
xxx-xxx	Keystone Grant Fund	-	-	-	-	-	90,000	Childrens Area		
341.000	INTEREST ON INVESTMENTS	7,979	1,250	-	300	300	300			
342.350	Insurance Reimbursement	-	-	11,419	24,550	-	-			
	TOTAL REVENUES	###### ##	11,250	11,419	34,850	152,300	242,300			
	EXPENDITURES									
xxx-xxx	Grant - Multi-Modal	-	-	-	-	142,000	142,000	HVAC related		
xxx-xxx	Keystone Grant Fund	-	-	-	-	-	90,000	Childrens Area		
456.000	Capital Purchases	3,831	-	12,163	35,000	20,000	20,000	for emergency capital needs		
	possible window replacements)									
	TOTAL EXPENDITURES	3,831	814	12,163	35,000	20,000	252,000			
	EXCESS REVENUES (EXPEND)	14,148	10,436	(744)	(150)	132,300	(9,700)			
	REMAINING RESERVE	76,963	87,399	86,656	87,249	219,549	77,549			
Based on Acctg. Records at time of report; estimate derived										

	LOWER SOUTHAMPTON TWP.							
	CAPITAL RESERVE - 30							
	RESERVE FOR FUTURE USAGE	**826,275**	**606,217**	**366,953**	**366,953**	**56,402**	**473,657**	
	REVENUE							
		2023	**2024**	**11/5/2025**	**2025**	**2025**	**2026**	
Account	**Description**	**Actual**	**Actual**	**YTD~**	**EST~**	**Budget**	**Budget**	
341-000	INTEREST EARNINGS	7,308	8,447	5,972	7,914	3,500	3,500	
357-100	LOCAL GOVERNMENT GRANTS	378,746	282,659	157,500	238,331	0	0	RDA Awards if any
xxx-xxx	OTHER NON RDA Grants	0	0	3,512	37,994	357,789	354,277	Camera projects police
392-010	TRANSFER FROM GENERAL FUND	250,000	0	0	300,000	600,000	600,000	if needed
392 180	TRANSFER FROM CAPITAL PROJECT FUND	0	0	0	0	0	0	
	TOTAL REVENUE	636,054	291,106	166,984	584,239	961,289	957,777	
	EXPENDITURES							
	CAPITAL PURCHASES							RDA Awards Not Known
407-700	CAPITAL PURCHASES-ADMIN	3,014	-	20,852	20,852	100,000	100,000	
	Technology (Premier: Computer/AV related; Cameras; Microphones) Sewer							
409-600	CAPITAL CONSTRUCTION TWP BUILDING & GROUNDS	5,500	0	0	0	75,000	75,000	
	(HVAC; Drainage)							
410-650	CAPITAL PURCHASES-POLICE	138,719	291,990	168,786	168,786	572,200	597,274	(Camera Project ($315,999))
	if PD receive no RDA $ for 2025- 3 vehicles & associated equipmt. $275k **(if no RDA 2 vehicles)**							(Camera Project ($6,201))
	$10k County DNA Program (Twp. Share) - Cameras System Projects							
411-740	CAPITAL PURCHASES-FIRE MARSHALL	40445	-	-	-	-	-	
411-745	Fire And Recue Services	410,870	100,000	210,000	210,000	210,000	245,458	(145k for Air Compressor and turnout gear Lower Southampton Fire)
	Capital Contribution for Fire Apparatus and EMS Life support Vehicle							
	(35k Fire companies & 30k EMS)							
413-705	CAPITAL PURCHASES-CODE ENFORCEMENT	10,000	-	-	-	-	-	
	Technology							
430-740	CAPITAL PURCHASES - PW	16,280	133,789.00	77,897	77,897	72,000	219,462	Bobcat and F550 Dump truck
439-610	CONSTRUCTION & REBUILDING (PAVING); Paving only if RDA Reimburseable	231,284	-	-	-	150,000	150,000	if needed
	ENGINEERING COSTS-RDA GRANT PROJECTS							
454-620	CAPITAL IMPROVEMENTS PARKS	-	4,591	-	-	30,000	50,000	
	Recreation ($25k); Playwicki ($5k)							
492-100	TRANSFER TO GF	-	-	-	-	300,000	300,000	if needed
	TOTAL EXPENSES	856,112	530,370	477,535	477,535	1,509,200	1,737,194	
	EXCESS REVENUE (EXPENDITURES)	(220,058)	(239,264)	(310,551)	106,704	(547,911)	(779,417)	
	REMAINING FUND BALANCE	606,217	366,953	56,402	473,657	(491,509)	(305,760)	(if no RDA $ flow thru)

~ Based on Acctg records at time of report; estimates derived

Point of Interest: RDA Awards not known at time of Issuance; most departmental appropriations are inserted to cover respective dept/area if it receives no awards.

Would require that the chief and president (yearly) sign solicitor created a document that funds be set aside (escrow) in a stable account until agreed upon purchase of fire apparatus and life support vehicle

Account	Account Description	2023	2024	11/19/2025 YTD~	2025 Est.	2025 Budget	2026 Budget	
	LOWER SOUTHAMPTON TWP.							
	SEWER CAPITAL RESERVE - 31							
	Fund 31							
Account	**Account Description**							
	RESERVE FOR FUTURE USAGE	1,212,224	1,067,312	1,211,974	1,211,974	1,211,974	1,169,473	
341.000	INTEREST EARNINGS	30,346	31,990	15,658	23,705	20,000	15,000	rate decreases
392.010	TRANSFER FROM SEWER FUND	100,000	200,000	0	200,000	200,000	200,000	C/R; up to
	TOTAL REVENUE	130,346	231,990	15,658	223,705	220,000	215,000	
407.700	CAPITAL PURCHASES-TECHNOLOGY-ADMIN	0	0	8,060	8,060	10,000	10,000	
429.650	CAPITAL PURCHASES	12,967	15,905	153,284	153,284	125,000	185,000	if needed
439.610	CONSTRUCTION & REBUILDING	262,291	71,423	104,862	104,862	350,000	480,000	(pump station)
	TOTAL EXPENSES	275,258	87,328	266,206	266,206	485,000	675,000	
	EXCESS REVENUES (EXPEND)	-144,912	144,662	(250,548)	(42,501)	(265,000)	(460,000)	
	REMAINING BALANCE	1,067,312	1,211,974	961,426	1,169,473	946,974	709,473	

~ Based on Acctg. Records at time of report; estimates derived

C/R - cross references back to Sewer Fund 08F; would like to transfer this over yearly

State Liquid Fuels - Fund 35
2026 Budget Worksheet

Account #	Sub #	Description	2023 ACTUAL	2024 ACTUAL	10/8/2025 YTD~	2025 EST~	2025 BUDGET	2026 BUDGET	
Reserve for the Liquid Fuel Fund			**696,512**	**1,029,975**	**1,211,138**	**1,211,138**	**1,211,138**	**1,425,286**	
Revenues									
35341	000	INTEREST ON INVESTMENTS	110,610	49,968	24,093	48,059	30,000	35,000	
35355	050	MOTOR VEHICLE FUEL TXES-ST ALLOCAT	592,457	584,989	585,821	585,821	580,250	585,000	conservative
35380	000	TURNBACK REVENUE	7,840	7,840	7,840	7,840	7,840	7,840	
35380	050	MISC REVENUE	12,963	11,851	2,935	8,731	9,000	12,000	Street Road knockdowns
35392	075	TRANSFER FROM GF	-	-	-	-	-	-	
		Total Revenues	723,870	654,648	620,689	650,451	627,090	639,840	
Expenses									
35432	140	PYRL-SNOW REMOVAL	73	11,171	8,593	11,146	36,000	36,000	Mid grade winter
35432	161	EMPLOYMENT TAXES	40	1,653	2,793	3,543	5,200	5,200	
35432	162	Snow Removal - PSATS	20	659	-	300	2,300	2,300	mod increase
35432	180	Snow Removal - OT	-	10,146	18,094	19,294	28,000	28,000	
35432	189	Snow Removal - DBL time	388	484	10,140	11,140	10,000	13,000	
35432	200	SNOW & ICE REMOVAL SUPPLIES	6,089	40,907	80,020	80,020	105,000	105,000	
35433	200	STREET SIGN SUPPLIES	20,921	7,314	15,274	20,533	20,000	25,000	
35433	250	TRAFFIC SIGNAL MAINT. CONTRACT	4,300	4,300	0	4,300	5,000	5,000	
35433	300	TRAFFIC SIGNAL REPAIRS	28,838	16,437	19,687	25,087	32,000	32,000	
35433	310	TRAFFIC SIGNALS - UTILITY	3,440	2,962	2,837	3,562	4,200	4,800	
35436	140	PYRL-REPAIRS STORMSEWERS & DRAINS	-	-	-	-	-	-	
35436	161	EMPLOYMENT TAXES	-	-	-	-	-	-	
35437	200	REPAIRS TO TOOLS & MACH SUPPLIES	-	-	-	-	5,000	5,000	
35438	140	PYRL-HIGHWAY SALARIES	106,135	72,233	65,141	100,141	210,000	195,000	
35438	161	EMPLOYMENT TAXES	8,360	5,710	5,286	7,536	19,000	19,000	
35438	162	PSATS-UNEMPLOYMENT EXPENSE	790	756	-	905	2,260	1,600	mod increase
35438	180	HIGHWAY - PR OT	1,913	1,869	3,470	4,470	4,500	5,000	
35438	189	HiGHWAY - PR DBL TIME	976	1,214	1,511	1,911	1,600	2,500	
35438	200	MATERIALS & SUPPLIES	33,124	26,098	8,415	22,415	40,000	40,000	
35438	300	CURVE ANALYSIS-Study/Pilot	-	-	-	-	-	-	
35439	372	ROAD IMPROVEMENTS	175,000	269,572	-	120,000	425,000	500,000	
		Total Expenditures	390,407	473,485	241,261	436,303	955,060	1,024,400	
		Excess Revenues(Expenditures)	333,463	181,163	379,428	214,148	(327,970)	(384,560)	
		Remaining Reserve	1,029,975	1,211,138	1,590,566	1,425,286	883,168	1,040,726	

~ Based on Acctg. records at time of report; estimates derived
This current format is funded for a mid grade winter.

	LOWER SOUTHAMPTON TWP.							
	OPERATING RESERVE - 95							
				11/20/2025	2025			
		2023 Actual	2024 Actual	YTD~	EST~	2025 Budget	2026 Budget	
Account	**Account Description**							
100.000	**RESERVE FOR FUTURE USAGE**	1,782,704	1,574,946	1,623,776	1,623,776	1,623,776	1,669,459	
341.000	INTEREST EARNINGS	42,242	48,830	38,243	45,683	20,000	20,000	
392.010	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	(if needed)
	TOTAL REVENUE	42,242	48,830	38,243	45,683	20,000	20,000	
492.100	TRANSFER TO THE GENERAL FUND	250,000	0	0	0	800,000	800,000	(if needed)
	TOTAL EXPENSES	250,000	0	0	0	800,000	800,000	
	EXCESS REVENUES(EXPEND)	-207,758	48,830	38,243	45,683	(780,000)	(780,000)	Built In Redundancy
	REMAINING RESERVE	1,574,946	1,623,776	1,662,019	1,669,459	843,776	889,459	

~ Based on Acctg. records at time of report; estimates derived