

UPPER MORELAND TOWNSHIP
Finance & Administrative Committee Meeting
February 9, 2026 at 7:00 p.m.
AGENDA ITEMS ARE SUBJECT TO CHANGE

INSTRUCTIONS TO JOIN:

Go to Zoom.us. Click "Join a Meeting" Webinar ID: 917 5771 7982 Password: 182130
Join by Phone: Dial 1-929-205-6099 Webinar ID: 917 5771 7982 Password: 182130

***Residents requiring special accommodations:
please call the Township during normal business hours at 215-659-3100 x1058 or x1057***

Finance & Administrative Committee Members: Commissioner and Committee Chair Benjamin Olszewski, Commissioner Demond Mullen and Commissioner Jay Silverman; Township Staff Member: John D. Bates, Assistant Township Manager/Director of Finance

- I. Call to Order**
- II. Roll Call**
- III. Presentations/Announcements**
- IV. Public Comments – Non-Agenda Items Only**
- V. Approval of Minutes – November 24, 2025 (attachment)**
- VI. Acceptance and approval of the following monthly reports (attachments):**
 - A. Director of Finance
 - B. Tax Enforcement Officers
 - C. Investment Activity Report
 - D. Quarterly Bond Issue Report
 - E. Quarterly Capital Reserve Fund
 - F. Quarterly Restricted Funds
- VII. Review of Revenue & Expense Summaries (attachments)**
- VIII. Personnel:**
 - A. Appointments/Reappointments:
 - 1. The appointment by **Resolution R-2026-XX** on the **Tax Collection Committee (TCC)** of **John D. Bates** as a voting delegate and **Patrick T. Stasio** as an alternate delegate (attachment).
 - 2. The appointment of **Susan S. Maron** on the **Historical Commission** to fill the vacancy left by Thomas Murt and serve the remaining three-year term that expires on December 31, 2027.
 - 3. The reappointment of **Jacqueline Cherepinsky** on the **Historical Commission** to serve a new three-year term that will expire on December 31, 2028.
 - 4. The reappointment of **Gia Maria Montemuro** on the **Historical Commission** to serve a new three-year term that will expire on December 31, 2028.
 - 5. The reappointment of **Arlene Rubin** on the **Historical Commission** to serve a new three-year term that will expire on December 31, 2028.
 - 6. The reappointment of **Margaret Mullen-Whiting** on the **Human Relations Commission** to serve a new three-year term that will expire on December 31, 2028.
 - 7. The reappointment of **Anthony Trofe** on the **Parks and Recreation Advisory Council** to serve a new two-year term that will expire on December 31, 2027.

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-
8. The reappointment of **Jennifer Watanabe** on the **Parks and Recreation Advisory Council** to serve a new two-year term that will expire on December 31, 2027.
 9. The reappointment of **Moureen Wenik** on the **Parks and Recreation Advisory Council** to serve a new two-year term that will expire on February 3, 2028.
 10. The reappointment of **Jack Dunleavy, Sr.** on the **Police and Fire Civil Service Commission** to serve a new six-year term that will expire on December 31, 2031.
 11. The reappointment of **Lynnette Saunders** on the **Environmental Advisory Council** to serve a new three-year term that will expire on January 2, 2029.
 12. The reappointment of **Donna Rosenbaum** on the **Environmental Advisory Council** to serve a new three-year term that will expire on January 2, 2029.
 13. The reappointment of **Alissa Wykes** on the **Environmental Advisory Council** to serve a new three-year term that will expire on January 2, 2029.
 14. The reappointment by **Resolution R-2026-XX** on the **Zoning Hearing Board** of **Anthony Corbett** to serve a new five-year term that will expire on December 31, 2030.
 15. The appointment by **Resolution R-2026-XX** on the **Zoning Hearing Board** of **Jennifer T. Mullen** to fill the vacancy left by Sandra Richman and serve as an Alternate member for a remaining three-year term that will expire on December 31, 2026.

B. Vacancy(ies):

1. On the **Advisory Planning Agency** to fill the **Ward 1** vacancy left by Jay Silverman and serve a remaining two-year term that will expire on June 1, 2027.
2. On the **Historical Commission** to fill the vacancy left by Albert DerMovsesian and serve the current three-year term that expires on December 31, 2027.
3. On the **Historical Commission** to fill the vacancy left by Heather Flaherty and serve the current three-year term that expires on December 31, 2025.
4. On the **Historical Commission** to fill the vacancy left by Brian Tompkins and serve the current three-year term that expires on December 31, 2026.
5. On the **Historical Commission** to fill the vacancy left by Susan Worth-LaManna and serve a remaining three-year term that will expire on December 31, 2026.
6. On the **Human Relations Commission** to fill the vacancy left by Akeela Sides and serve a remaining three-year term that will expire on December 31, 2025.
7. On the **Human Relations Commission** to fill the vacancy left by Susan Worth-LaManna and serve a remaining three-year term that will expire on December 31, 2026.
8. On the **Parks and Recreation Advisory Council** to fill the **Ward 3** vacancy left by Joseph Paskus and serve a two-year term that will expire on May 5, 2027.
9. On the **Uniform Construction Code Local Appeals Board** to fill the **Structural Engineer** vacancy left by Henry Sokolowski and serve a remaining five-year term that will expire on August 5, 2027.

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IX. Old Business:

A. Security Cost Reduction Request for June Fete 2026 (attachments)

X. New Business:

A. Tax Assessment Appeal between the Township, the School District of Upper Moreland and the tax payer, Willow Grove SPI LLC & Willow Grove 2350 Arc LP, 2350 Easton Road (attachments)

XI. Other Items

XII. Commissioner Comments

XIII. Adjournment

Upper Moreland Township
Finance & Administrative Committee Meeting
November 24, 2025 - Meeting Minutes

Finance & Administrative Committee Members: Commissioner and Committee Chair Benjamin Olszewski, Commissioner Cheryl Lockard, Commissioner Demond Mullen. Township Staff Member: John D. Bates, Assistant Township Manager/Director of Finance

- I. **Call to Order:** Commissioner and Committee Chair Benjamin Olszewski called the meeting to order.
- II. **Roll Call:** Commissioners and Committee Chair Benjamin Olszewski, Commissioner Mullen. Absent: Commissioner Lockard. Mr. Bates, Assistant Township Manager/Director of Finance. Also present: Patrick T. Stasio, Township Manager, and Sean Kilkenny, Township Solicitor.
- III. **Announcements** – Nothing to report.
- IV. **Presentations** – Nothing to report.
- V. **Approval of Minutes – October 20, 2025:**
The Committee unanimously approved the meeting minutes as submitted.
- VI. **Public Comments (non-Agenda Items)** - Nothing to report.
- VII. **Acceptance and approval of the following reports – November 2025:**
 - A. Director of Finance
 - B. Tax Enforcement Officers
 - C. Investment Activity Report
 - Mr. Bates corrected the General Fund first line item to \$4,492,987.80
 - The Committee unanimously approved the above reports.
- VIII. **Review of Financial Statements – October 2025:**
 - A. Revenue and Expense Summaries:
 - The Committee unanimously approved the summaries.
- IX. **Personnel:**
 - A. Appointments/Reappointments:
 - The Committee recommends the Board of Commissioners approve the following reappointment at the December 1, 2025 Regular Meeting:
 1. The appointment of **Angelique Thomas** on the **Human Relations Commission** to fill a vacancy left by Sharia Wallace and serve the remaining three-year term to expire on December 31, 2027:
 - Ms. Thomas introduced herself, spoke about her professional experience and volunteerism.
 - B. Vacancy(ies):
 - The Committee directed anyone applying to the following vacancies to send their resume and a letter of interest to Pat Stasio, Township Manager:
 1. On the **Historical Commission** to fill the vacancy left by Albert DerMovsesian and serve a current three-year term that will expire on December 31, 2027.
 2. On the **Historical Commission** to fill the vacancy left by Thomas Murt and serve a current three-year term that will expire on December 31, 2027.
 3. On the **Historical Commission** to fill the vacancy left by Brian Tompkins and serve a new three-year term that will expire on December 31, 2026.
 4. On the **Historical Commission** to fill the vacancy left by Heather Flaherty and serve

**Upper Moreland Township
Finance & Administrative Committee Meeting
November 24, 2025 - Meeting Minutes**

the remainder of the current three-year term that will expire on December 31, 2025.

5. On the **Human Relations Commission** to fill the vacancy left by Akeelah Sides and serve a current three-year term that will expire on December 31, 2025.
6. On the **Parks and Recreation Advisory Council** to fill the **Ward 3** vacancy left by Joseph Paskus and serve a new two-year term that will expire on May 5, 2027.

X. **Old Business** – Nothing to report.

XI. **New Business:**

A. Security Cost Reduction Request for June Fete 2026:

- Mr. Stasio explained that costs have increased to the June Fete Committee for EMS and Fire Company services.
- Deborah Gates, involved with the Abington Health Foundation Women's Board, working on the June Fete for 38 years, explained history of fees, thanked the Township for their services, and discussed details of their request for a reduction in cost.
- Mr. Stasio explained that hourly rates and taxes are passed onto events that require the Township's services for security. There is no subsidy in the 2026 Budget, but the Board of Commissioners may consider a donation.
- Commissioner Scull commented about Abington Hospital's taxes, cooperation with the Township, and suggested postponement of a decision to the incoming commissioners.
- The Committee recommends continuing a discussion at a future Finance & Administrative Committee Meeting.

B. 2026 Engagement Services and Fees of the Township Solicitor, Kilkenny Law LLC:

- Mr. Stasio explained that the request is for a \$5 per hour increase from the current rates, which is included in the 2026 Budget and less than 3%.
- The Committee recommends the Board of Commissioners approved at the December 1, 2025 Regular Meeting.

C. 2026 Professional Services Fee Schedule of the Township Engineer, Gilmore and Associates, Inc.:

- Mr. Stasio explained that the request is for a \$5 per hour increase from the current rates, which is included in the 2026 Budget and less than 3%.
- The Committee recommends the Board of Commissioners approved at the December 1, 2025 Regular Meeting.

D. Consider the cancellation of the December 15, 2025 Finance and Administrative Committee Meeting:

- The Committee canceled the December 15, 2025 Finance and Administrative Committee Meeting.

XII. **Other Items** – Nothing to report.

XIII. **Public Comments** – Nothing to report.

XIV. **Commissioner Comments** – Nothing to report.

XV. **Adjournment** - There being no further business for this Committee, the meeting was adjourned at 8:55 p.m.

Respectfully submitted by Kathleen Kristire.

TOWNSHIP of UPPER MORELAND

Montgomery County, Pennsylvania

117 Park Avenue, Willow Grove, PA 19090-3215

Telephone (215) 659-3100 / Fax (215) 659-7363

COMMISSIONERS

KIP McFATRIDGE

President

SUSAN WORTH-LAMANNA

Vice President

SARAH BYRNES

DEMOND MULLEN

BENJAMIN W. OLSZEWSKI

SANDRA RICHMAN

JAY SILVERMAN



OFFICIALS

PATRICK T. STASIO

Interim Township Manager

JOHN D. BATES

Assistant Township Manager/

Director of Finance

ALEX H. LEVY

Township Treasurer

SEAN P. KILKENNY, ESQ.

Township Solicitor

FINANCE OFFICE

TO: All Commissioners
FROM: John Bates
DATE: February 4, 2026
RE: Department Report for the Month of January 2026

1. Routine daily work (posting, filing, etc.)
2. Invoice processing and payment
3. Accounts Receivable billing and receipts
4. Close and balance books for previous month
5. Prepare financial statements
6. Balance bank statements
7. Preparation of monthly financial and business tax reports
8. Prepare Treasurer's Activity Report
9. Cash flow analysis and funds transfer
10. Initiate and review Township investments
11. Processing and reporting of daily business tax receipts
12. Review and auditing of business tax returns
13. Perform analysis and projects as required
14. 2020-2024 Municipal Pension Plan audits
15. File Annual DCED Reports (Tax Information, Elected/Appointed Officials, Liquid Fuels, etc.)

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JAY SILVERMAN



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Interim Township Manager

JOHN D. BATES

Assistant Township Manager/

Director of Finance

ALEX H. LEVY

Township Treasurer

SEAN P. KILKENNY, ESQ.

Township Solicitor

FINANCE OFFICE

TO: All Commissioners
FROM: John Bates
DATE: January 20, 2026
RE: Department Report for the Month of December 2025

1. Routine daily work (posting, filing, etc.)
2. Invoice processing and payment
3. Accounts Receivable billing and receipts
4. Close and balance books for previous month
5. Prepare financial statements
6. Balance bank statements
7. Preparation of monthly financial and business tax reports
8. Prepare Treasurer's Activity Report
9. Cash flow analysis and funds transfer
10. Initiate and review Township investments
11. Processing and reporting of daily business tax receipts
12. Review and auditing of business tax returns
13. Perform analysis and projects as required
14. 2026 Budget procedures
15. 2020-2024 Municipal Pension Plan audits

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CHERYL LOCKARD

Vice President

JARED JACOBS

DEMOND MULLEN

BENJAMIN W. OLSZEWSKI

NICHOLAS O. SCULL

CHARLES M. WHITING



OFFICIALS

PATRICK T. STASIO

Township Manager

JOHN D. BATES

Assistant Township Manager/

Director of Finance

ALEX H. LEVY

Township Treasurer

SEAN P. KILKENNY, ESQ.

Township Solicitor

FINANCE OFFICE

TO: All Commissioners
FROM: John Bates
DATE: December 19, 2025
RE: **Department Report for the Month of November 2025**

1. Routine daily work (posting, filing, etc.)
2. Invoice processing and payment
3. Accounts Receivable billing and receipts
4. Close and balance books for previous month
5. Prepare financial statements
6. Balance bank statements
7. Preparation of monthly financial and business tax reports
8. Prepare Treasurer's Activity Report
9. Cash flow analysis and funds transfer
10. Initiate and review Township investments
11. Processing and reporting of daily business tax receipts
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Equal Opportunity Employer

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Kristi Payne
Tax Officer
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BUSINESS TAX OFFICE

REVENUE ANALYSIS AS OF JANUARY 30, 2026

	2025		2026	
	\$5,926,000		\$6,196,000	
	YTD Receipts	% of Budget	YTD Receipts	% of Budget
BUSINESS PRIV.	8,474	0%	3,290	0%
MERCANTILE	42	0%	2	0%
LICENSE	15,585	60%	16,105	62%
PRIOR YEAR MISC.	239,891	40%	699,209	80%
TOTALS	\$ 263,992	4%	\$ 718,606	12%

INCREASE IN RECEIPTS 2025/2026 \$ 454,614 OR 172.2%

AMOUNT UNDER BUDGET = (\$5,477,394)

2026 BUSINESSES REGISTERED	1,610
2025 BUSINESSES REGISTERED	1,555
AMOUNT OF INCREASE	55

2026 BUSINESSES TERMINATED 27

SUBMITTED BY:
GEORGE KYRIAKODIS / KRISTI PAYNE
TAX ENFORCEMENT OFFICERS

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Kristi Payne
Tax Officer
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BUSINESS TAX OFFICE

REVENUE ANALYSIS AS OF DECEMBER 31, 2025

	2024		2025	
	\$5,826,000		\$5,926,000	
	YTD Receipts	% of Budget	YTD Receipts	% of Budget
BUSINESS PRIV.	3,097,204	91%	3,022,586	89%
MERCANTILE	1,914,589	106%	1,830,776	96%
LICENSE	26,999	104%	28,051	108%
PRIOR YEAR MISC.	1,016,453	169%	1,420,594	237%
TOTALS	\$6,055,245	104%	\$ 6,302,007	106%

INCREASE IN RECEIPTS 2024/2025 \$ 246,762 OR 4.1%

AMOUNT OVER BUDGET = \$376,007

2025 BUSINESSES REGISTERED	2,574
2024 BUSINESSES REGISTERED	2,479
AMOUNT OF INCREASE	95

2025 BUSINESSES TERMINATED 369

SUBMITTED BY:
GEORGE KYRIAKODIS / KRISTI PAYNE
TAX ENFORCEMENT OFFICERS

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Kristi Payne
Tax Officer
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kpayne@uppermoreland.org

BUSINESS TAX OFFICE

REVENUE ANALYSIS AS OF NOVEMBER 30, 2025

	2024		2025	
	\$5,826,000		\$5,926,000	
	YTD Receipts	% of Budget	YTD Receipts	% of Budget
BUSINESS PRIV.	3,088,263	91%	3,012,431	89%
MERCANTILE	1,914,231	106%	1,828,916	96%
LICENSE	26,979	104%	27,909	107%
PRIOR YEAR MISC.	1,010,805	168%	1,411,670	235%
TOTALS	\$6,040,278	104%	\$ 6,280,925	106%

INCREASE IN RECEIPTS 2024/2025 \$ 240,647 OR 4.0%

AMOUNT OVER BUDGET = \$354,925

2025 BUSINESSES REGISTERED	2,564
2024 BUSINESSES REGISTERED	2,477
AMOUNT OF INCREASE	87

2025 BUSINESSES TERMINATED 355

SUBMITTED BY:
GEORGE KYRIAKODIS / KRISTI PAYNE
TAX ENFORCEMENT OFFICERS

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INVESTMENT ACTIVITY REPORT JANUARY 2026

Date of Purchase	Name Of Institution	Name of Fund	Investment Type	Amount of Investment	Rate of Interest	Date of Maturity
Various	PLGIT	General Fund		\$ 712,897.16	3.57%	N/A
6/4/2010	Hatboro Federal Savings	General Fund	CD	\$ 304,335.83	3.91%	
Total				\$ 1,017,232.99		
8/30/2013	PLGIT	Operating Reserve	Reserve - Class	\$ 1,751,240.95	3.66%	N/A
Various	PLGIT	Capital Reserve Fund	Class	\$ 56,038.63	3.57%	N/A
Various	PLGIT	Fire Truck Fund	Class	\$ 414.83	3.57%	N/A
Various	PLGIT	Liquid Fuels Account	Class	\$ 416,071.28	3.57%	N/A
10/29/2021	PLGIT	American Plan Rescue Act		\$ 1,440,040.81	3.57%	N/A
1/1/2021	PLGIT	GO Bond 2021	Arm	\$ 1,320.24	3.81%	N/A
4/7/2022	PLGIT	GO Bond 2022		\$ 542,935.01	3.81%	N/A
7/22/2025	PLGIT	GO Bond 2025		\$ 3,616,806.06	3.81%	N/A

*Liquid Fuels & Capital Reserve: show ledger balance if checks have not cleared for the month

NOTE: CD Interest Rates Are Net Of Fees (Actual Yield) -- for PLGIT CD

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INVESTMENT ACTIVITY REPORT DECEMBER 2025

Date of Purchase	Name Of Institution	Name of Fund	Investment Type	Amount of Investment	Rate of Interest	Date of Maturity
Various	PLGIT	General Fund		\$ 1,303,613.40	3.66%	N/A
6/4/2010	Hatboro Federal Savings	General Fund	CD	\$ 304,335.83	3.91%	
Total				\$ 1,607,949.23		
8/30/2013	PLGIT	Operating Reserve	Reserve - Class	\$ 1,745,817.42	3.75%	N/A
Various	PLGIT	Capital Reserve Fund	Class	\$ 55,869.29	3.66%	N/A
Various	PLGIT	Fire Truck Fund	Class	\$ 413.58	3.66%	N/A
Various	PLGIT	Liquid Fuels Account	Class	\$ 474,693.64	3.66%	N/A
10/29/2021	PLGIT	American Plan Rescue Act		\$ 1,435,688.59	3.66%	N/A
1/1/2021	PLGIT	GO Bond 2021	Arm	\$ 1,315.98	3.91%	N/A
4/7/2022	PLGIT	GO Bond 2022		\$ 541,183.87	3.91%	N/A
7/22/2025	PLGIT	GO Bond 2025		\$ 3,821,484.98	3.91%	N/A

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INVESTMENT ACTIVITY REPORT NOVEMBER 2025

Date of Purchase	Name Of Institution	Name of Fund	Investment Type	Amount of Investment	Rate of Interest	Date of Maturity
Various	PLGIT	General Fund		\$ 4,127,914.17	3.81%	N/A
6/4/2010	Hatboro Federal Savings	General Fund	CD	\$ 304,335.83	3.91%	
Total				\$ 4,432,250.00		
8/30/2013	PLGIT	Operating Reserve	Reserve - Class	\$ 1,740,272.67	3.90%	N/A
Various	PLGIT	Capital Reserve Fund	Class	\$ 253,955.55	3.81%	N/A
Various	PLGIT	Fire Truck Fund	Class	\$ 412.30	3.81%	N/A
Various	PLGIT	Liquid Fuels Account	Class	\$ 401,398.94	3.81%	N/A
10/29/2021	PLGIT	American Plan Rescue Act		\$ 1,608,574.53	3.81%	N/A
1/1/2021	PLGIT	GO Bond 2021	Arm	\$ 1,311.62	4.06%	N/A
4/7/2022	PLGIT	GO Bond 2022		\$ 539,390.75	4.06%	N/A
7/22/2025	PLGIT	GO Bond 2025		\$ 4,170,105.30	4.06%	N/A

*Liquid Fuels & Capital Reserve: show ledger balance if checks have not cleared for the month

NOTE: CD Interest Rates Are Net Of Fees (Actual Yield) -- for PLGIT CD

**Upper Moreland Township
GO BOND, SERIES OF 2021
2025 BUDGET**

2021 BOND Deposit- January 11, 2021	\$ 5,109,518
Interest Earned to Date	188,720
Less: Note Issuance Costs	(105,738)
Actual Expenditures To Date	<u>(5,191,184)</u>
2021 BOND Balance at 9/30/2025	<u>\$ 1,315.98</u>
Commitments	-
Available Balance	<u><u>\$ 1,316</u></u>

<u>Expenditures</u>	<u>Budget</u>	<u>Actual</u>	<u>Commitments</u>	<u>Status</u>
Wireless Access Security Locks	\$ 60,000	\$ 59,126	\$ -	Complete
Replace Fire Alarms	100,000	148,733	-	Complete
Library ADA Improvements	150,000	114,145	-	Complete
Library ADA Grant	(75,000)	(75,000)	-	Complete
Video Equipment Board Room	125,000	89,639	-	Complete
LED Streetlight Project	735,000	573,909	-	Complete
PW - Triaxle Body	103,000	101,185	-	Complete
PW - Small Roller	34,230	34,230	-	Complete
PW - Air Compressor	19,800	19,437	-	Complete
PW - Plow & Hydraulics	33,425	36,593	-	Complete
PW - F550 Crew Cab with Dump	80,789	78,790	-	Complete
PW Ford Explorer	55,000	40,500	-	Complete
PW Traffic Signal Truck	175,250	172,200	-	Complete
Sanitation - Trash Truck	237,781	233,941	-	Complete
Mason's Mill Repave Tennis Courts	340,000	513,372	-	Complete
Mason's Mill Pavilion Replacement	30,000	29,717	-	Complete
Mason's Mill Pickleball Lights	18,000	-	-	Complete
Mason's Mill Safety Surface	80,000	56,875	-	Complete
Brooks St Park Playground Equip.	40,000	27,074	-	Complete
Fair Oaks Basin Grant Watershed	(200,000)	(200,000)	-	Complete
Fair Oaks Basin Grant Montco 2040	(195,000)	(195,000)	-	Complete
Fair Oaks Basin Grant Growing Greener	(165,000)	(165,500)	-	Complete
Township Bldg HVAC	-	34,253	-	Complete
PW Paver	435,000	418,529	-	Complete
Codes Vehicle	43,000	41,771	-	Complete
P&R Zero Turn Mower	13,000	12,464	-	Complete
Pileggi Park Paving	98,000	108,580	-	Complete
Playground Equipment N.Willow Grove	50,000	65,017	-	Complete
P&R Zero Turn Mower	13,000	12,799	-	Complete
P&R Van	30,000	35,000	-	Complete
Trash Cans	-	407,242	-	Complete
Tipppers	(14,812)	14,812	-	Complete
Fair Oaks Basin	887,000	811,448	-	Complete
Twp / Police - Building Design & Reno	1,000,000	1,062,386	-	Complete
Replace Sanitary & Sewer Pumps	10,000	10,000	-	Complete
PW Plow Trucks	259,037	256,400	-	Complete
Tub Grinder	700,000	556,518	-	Complete
Grant Tub Grinder	(350,000)	(350,000)	-	Complete
Total	<u>4,955,500.00</u>	<u>5,191,183.98</u>	<u>-</u>	

**Upper Moreland Township
GO BOND, SERIES OF 2022
2025 BUDGET**

2022 BOND Deposit- April, 2022	\$ 3,000,000
Interest Earned to Date	156,781
Less: Note Issuance Costs	(107,109)
Actual Expenditures To Date	<u>(2,508,487)</u>
2022 BOND Balance at 12/31/2025	<u>\$ 541,184</u>
Commitments	(506,683)
Available Balance	<u><u>\$ 34,501</u></u>

<u>Expenditures</u>	<u>Budget</u>	<u>Actual</u>	<u>Commitments</u>
<u><i>Admin</i></u>			
118 Center Ave Purchase and Demo	\$ -	\$ 245,798	\$ -
Woodlawn Purchase and Demo	-	1,711,475	-
Woodlawn Park Master Plan	-	53,923	-
<u><i>Public Works</i></u>			
Trash Trucks (2)	817,000	433,918	383,082
<u><i>Fire</i></u>			
Squad 10 Vehicle (Refurbish)	-	-	75,000
Vehicle #2009 (Replacement)	60,000	52,287	7,713
<u><i>Park & Recreation</i></u>			
Truck Bed (Replacement)	-	-	22,280
Enclosed Trailer (Replacement)	-	-	18,608
Zero Turn Mower	-	11,087	-
Total	<u>877,000.00</u>	<u>2,508,487</u>	<u>506,683</u>

**** Orders have been placed for all remaining Commitments ****

**Upper Moreland Township
GO BOND, SERIES OF 2025
2025 BUDGET**

2025 BOND Deposit - July, 2025	\$ 6,000,000
Interest Earned to Date	93,920
Less: Note Issuance Costs	(204,240)
Actual Expenditures To Date	<u>(2,068,195)</u>
2025 BOND Balance at 12/31/2025	<u>\$ 3,821,485</u>
Commitments	(3,477,481)
Available Balance	<u><u>\$ 344,004</u></u>

<u>Expenditures</u>	<u>Budget</u>	<u>Actual</u>	<u>Commitments</u>
<i><u>Admin</u></i>			
Township Bldg Reno	\$ -	\$ 878,172	(878,172)
Downtown Parking Lot	125,908	-	125,908
Library Outside Corner	75,000	-	75,000
HVAC (Library)	40,000	-	40,000
<i><u>Public Works</u></i>			
Roofs	85,000	16,976	68,024
Salt / Plow Truck	263,600	126,669	136,931
Sweeper Truck	386,011	-	386,011
Codes Vehicle Replacement (#131)	53,500	-	53,500
95 Gallon Carts	3,000	-	3,000
<i><u>Police</u></i>			
Rifles	16,500	-	16,500
Portable Radios	37,800	-	37,800
Police Fleet Replacement	263,000	-	263,000
Mobile In-Car & Body Worn Cameras	100,399	-	100,399
K9 - Patrol	22,038	-	22,038
<i><u>Fire</u></i>			
Milling Lot	18,000	8,236	9,764
HVAC Replacement	48,000	-	48,000
Station Renovations	52,000	-	52,000
Pierce Saber Pumper Truck	1,700,000	941,379	758,621
<i><u>Park & Recreation</u></i>			
Skate Park	370,000	-	370,000
Woodlawn Park (Engineering)	267,250	61,684	205,566
Woodlawn Park (Const.)	942,170	-	942,170
Trails Improvement Projects (Eng.)	615,000	-	615,000
Broughton Park (Playground)	50,000	35,081	14,919
Gator (Equip.)	11,500	-	11,500
Total	<u>5,545,676</u>	<u>2,068,195</u>	<u>3,477,481</u>

**Upper Moreland Township
Capital Reserve Fund
2025 Budget**

Capital Reserve Fund Balance at 1/1/25	\$ 149,501
Budgeted Transfer from General Fund	400,000
Interest Earned Year to Date	<u>5,985</u>
Capital Reserve Funds Available	\$ 555,486
2025 Capital Expenditures (detailed below)	<u>(499,617)</u>
Capital Reserve Fund Balance at 12/31/2025	<u>\$ 55,869</u>
Remaining Commitments	-
Available Balance @ 12/31/2025	<u>\$ 55,869</u>

2025 Budget Details

<u>Description</u>	<u>Budgeted Amount</u>	<u>Expenditures 12/31/2025</u>
<i><u>Police</u></i>		
Fleet Replacement	\$ 263,000	\$ 366,374
Equip. (Handguns, Radios, etc.)	51,600	38,470
Mobile In-Car & Body Worn Cameras	95,000	48,604
K9 - Patrol	21,396	21,010
Total Police	<u>\$ 430,996</u>	<u>\$ 474,458</u>
<i><u>Fire</u></i>		
PPE Gear (6 sets)	\$ 16,000	\$ 14,970
<i><u>Public Works</u></i>		
Sanitation - 95 Gallon Carts	\$ 2,625	\$ -
Garage Door	10,000	10,188
	<u>\$ 12,625</u>	<u>\$ 10,188</u>
Total Capital Expenditures	<u>\$ 459,621</u>	<u>\$ 499,617</u>

RESTRICTED FUNDS
TRAFFIC IMPACT FEE FUNDS
UPPER MORELAND TOWNSHIP

PROJECT

Beginning Balance 1/1/2025	\$ 210,711
Developer Contributions	-
Actual Expenditures	-
Traffic Impact Fee Balance at 12/31/2025	<u>\$ 210,711</u>
Commitments	(204,442)
Available Balance	<u><u>\$ 6,269</u></u>

Expenditures	<u>Budget</u>	<u>Prior Years</u>	<u>Actual 2025</u>	<u>Commitments</u>
Montco CTP - Maryland & Commerce	204,685	113,779	-	90,906
DCED Multimodel Blair Mill	177,000	64,811	-	112,189
N. York Road Traffic Signal	36,940	35,593	-	1,347
Total	<u>\$ 418,625</u>	<u>\$ 214,183</u>	<u>\$ -</u>	<u>\$ 204,442</u>

RESTRICTED FUNDS
STORMWATER MANAGEMENT
UPPER MORELAND TOWNSHIP

PROJECT

Beginning Balance 1/1/2025	\$ 56,282
Developer Contributions	-
Actual Expenditures	-
Stormwater Management Balance at 12/31/2025	<u>\$ 56,282</u>
Commitments	(5,758)
Available Balance	<u><u>\$ 50,524</u></u>

Expenditures	<u>Budget</u>	<u>Prior Years</u>	<u>Actual 2025</u>	<u>Commitments</u>
Streambank Carson Simpson	\$ 100,000	\$ 104,783	\$ -	\$ -
Farmstead Park Improvements	20,000	14,242	-	5,758
Total	<u>\$ 120,000</u>	<u>\$ 119,025</u>	<u>\$ -</u>	<u>\$ 5,758</u>

RESTRICTED FUNDS
FEES IN LIEU OF PLANTINGS
UPPER MORELAND TOWNSHIP

PROJECT

Beginning Balance 1/1/2025	\$ 232,476
Developer Contributions	-
Actual Expenditures	<u>-</u>
Fees in Lieu of Plantings Balance at 12/31/2025	<u>\$ 232,476</u>
Commitments	(58,243)
Available Balance	<u><u>\$ 174,234</u></u>

Expenditures	<u>Budget</u>	<u>Prior Years</u>	<u>Actual 2025</u>	<u>Commitments</u>
Fair Oaks Basin	\$ 47,000	\$ -	\$ -	\$ 47,000
Parks Annual Tree Plantings	15,000	3,758	-	11,243
Total	<u>\$ 62,000</u>	<u>\$ 3,758</u>	<u>\$ -</u>	<u>\$ 58,243</u>

UPPER MORELAND TOWNSHIP
STATEMENT OF FINANCIAL POSITION

General Fund

Fiscal Year 26 Period 01

ASSETS

CASH	354,543.51	
PETTY CASH	825.00	
INVESTMENTS - CD'S	304,335.83	
INVESTMENTS PLGIT	2,464,138.28	
FEES IN LIEU OF PLANTINGS	232,476.23	
STORMWATER MANAGEMENT	56,282.09	
DEA PROCEEDS	24,660.00	
TRAFFIC IMPACT FEES	210,711.13	
AMERICAN RESCUE PLAN ACT	1,440,040.82	
ACCOUNTS RECEIVABLE	157,860.43	
TRASH FEES LIENED	63,699.55	
CURB & SIDEWALK LIENS	6,167.39	
MISC LIENS RECEIVABLE	39,998.50	
RE TAX LIENS RECEIVABLE	(41,727.88)	
TAXES RECEIVABLE	1,197,904.75	
DUE FROM BOND ISSUE	217,116.21	
DUE FROM CAPITAL RESERVE FUND	68,200.00	
TOTAL ASSETS		----- 6,797,231.84 =====

LIABILITIES & FUND BALANCE

ACCOUNTS PAYABLE	5,833.86	
TAX ANTICIPATION NOTE	0.00	
DUE TO GOVERNMENT UNITS	4,844.80	
DEFERRED REVENUE TRASH FEES LIENED	53,298.50	
DEFERRED REVENUES	1,170,325.93	
DEFERRED REVENUE RE TAX LIENS	(41,727.88)	
FUND BALANCE (SURPLUS)	4,526,044.91	
OPERATING RESERVE	1,296,864.19	
RESTRICTED-FEES IN LIEU OF	232,476.23	
RESTRICTED-STORMWATER MANAGEMENT	56,282.09	
RESTRICTED DEA PROCEEDS	20,442.80	
RESTRICTED TRAFFIC IMPACT	210,711.13	
REVENUE CONTROL ACCOUNT	1,023,573.44	
EXPENSE CONTROL ACCOUNT	(1,761,738.16)	
TOTAL LIABS & FUND BALANCE		----- 6,797,231.84 =====

UPPER MORELAND TOWNSHIP
SUMMARY REVENUE & EXPENSE REPORT
FUND - 01 General Fund
CURRENT YEAR BUDGET

PAGE 1

	MONTH ENDING 01/31/2026	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 01/31/2026	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
REAL PROPERTY TAXES	19,683.74	19,683.74	0.00	9,635,939.00	9,616,255.26	0.20	99.80
LOCAL ENABLING TAXES	861,292.90	861,292.90	0.00	12,892,817.00	12,031,524.10	6.68	93.32
LICENSES & PERMITS	17,135.00	17,135.00	0.00	457,000.00	439,865.00	3.75	96.25
FINES & FORFEITS	9,889.48	9,889.48	0.00	129,500.00	119,610.52	7.64	92.36
INTEREST	15,407.71	15,407.71	0.00	300,000.00	284,592.29	5.14	94.86
INTERGOVERNMENTAL REV	33,961.00	33,961.00	0.00	1,075,500.00	1,041,539.00	3.16	96.84
DEPARTMENTAL EARNINGS	58,254.26	58,254.26	0.00	3,487,382.00	3,429,127.74	1.67	98.33
MISC.INC	7,949.35	7,949.35	0.00	478,463.00	470,513.65	1.66	98.34
INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL RECEIPTS	1,023,573.44	1,023,573.44	0.00	28,456,601.00	27,433,027.56	3.60	96.40

UPPER MORELAND TOWNSHIP
SUMMARY REVENUE & EXPENSE REPORT
FUND - 01 General Fund
CURRENT YEAR BUDGET

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	MONTH ENDING 01/31/2026	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 01/31/2026	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
EXPENDITURES							
400-997-00ADMIN-GEN GOVT	229,972.60	229,972.60	45,115.24	3,028,667.00	2,753,579.16	9.08	90.92
410-997-00PROTECTION/PERSONS & PR	804,650.79	804,650.79	213,012.58	8,807,744.00	7,790,080.63	11.55	88.45
413-997-00CODE ENFORCEMENT	36,454.88	36,454.88	0.00	469,092.00	432,637.12	7.77	92.23
415-997-00EMERGENCY MANAGEMENT	0.00	0.00	0.00	23,200.00	23,200.00	0.00	100.00
427-997-00PUB WORKS - SANITATION	135,835.47	135,835.47	0.00	2,086,225.00	1,950,389.53	6.51	93.49
430-997-00PUBLIC WORKS/HWY	366,093.30	366,093.30	63,270.87	2,574,717.00	2,145,352.83	16.68	83.32
450-995-00PARKS & RECREATIONS	119,785.26	119,785.26	60,957.12	1,966,614.00	1,785,871.62	9.19	90.81
456-997-00LIBRARY	0.00	0.00	0.00	989,360.00	989,360.00	0.00	100.00
463-997-00COMMUNITY REVITALIZATIO	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-997-00INTERGOVERNMENTAL EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	100.00
480-995-00MISC GOVT EXPEND	68,945.86	68,945.86	0.00	8,509,981.00	8,441,035.14	0.81	99.19
492-997-00TOTAL OPERATING TRANSFE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL EXPENDITURES	1,761,738.16	1,761,738.16	382,355.81	28,455,600.00	26,311,506.03	7.53	92.47

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 01 General Fund
 CURRENT YEAR BUDGET

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		MONTH ENDING 1/31/26	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 1/31/26	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
RECEIPTS								
REAL PROPERTY TAXES								
301-100	R/E TAXES CURRENT	9,492.11	9,492.11	0.00	7,895,663.00	7,886,170.89	0.12	99.88
301-110	LIBRARY	1,149.82	1,149.82	0.00	936,340.00	935,190.18	0.12	99.88
301-120	FIRE PROTECTION	846.84	846.84	0.00	677,416.00	676,569.16	0.13	99.87
301-200	R/E TAXES PRIOR	0.00	0.00	0.00	10,000.00	10,000.00	0.00	100.00
301-201	LIBRARY PRIOR	0.00	0.00	0.00	3,000.00	3,000.00	0.00	100.00
301-202	FIRE PRIOR	0.00	0.00	0.00	1,500.00	1,500.00	0.00	100.00
301-300	R/E TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500	R/E TAXES LIENED	6,753.25	6,753.25	0.00	75,000.00	68,246.75	9.00	91.00
301-501	LIBRARY LIENS	818.05	818.05	0.00	12,500.00	11,681.95	6.54	93.46
301-502	FIRE LIENS	602.49	602.49	0.00	5,250.00	4,647.51	11.48	88.52
301-600	R/E TAXES INTERIM	17.50	17.50	0.00	15,000.00	14,982.50	0.12	99.88
301-601	LIBRARY INTERIMS	2.12	2.12	0.00	3,000.00	2,997.88	0.07	99.93
301-602	FIRE INTERIMS	1.56	1.56	0.00	1,270.00	1,268.44	0.12	99.88
301-995	REAL PROPERTY TAXES	19,683.74	19,683.74	0.00	9,635,939.00	9,616,255.26	0.20	99.80
LOCAL ENABLING TAXES								
310-100	REAL ESTATE TRANSFER TA	0.00	0.00	0.00	912,817.00	912,817.00	0.00	100.00
310-200	EARNED INCOME TAX	122,842.75	122,842.75	0.00	5,125,000.00	5,002,157.25	2.40	97.60
310-300	MERCANTILE TAX	1.75	1.75	0.00	1,900,000.00	1,899,998.25	0.00	100.00
310-500	OCCUPATIONAL PRIV. TAX	35,949.10	35,949.10	0.00	685,000.00	649,050.90	5.25	94.75
310-800	BUSINESS PRIVILEGE TAX	3,237.66	3,237.66	0.00	3,400,000.00	3,396,762.34	0.10	99.90
310-810	PRIOR YEAR BUSINESS TAX	699,261.64	699,261.64	0.00	870,000.00	170,738.36	80.37	19.63
310-995	LOCAL ENABLING TAXES	861,292.90	861,292.90	0.00	12,892,817.00	12,031,524.10	6.68	93.32
LICENSES & PERMITS								
321-000	BUSINESS LICENSES	10,235.00	10,235.00	0.00	26,000.00	15,765.00	39.37	60.63
321-620	CONTRACTORS REGISTRATIO	6,900.00	6,900.00	0.00	30,000.00	23,100.00	23.00	77.00
321-730	AMUSEMENT GAME PERMITS	0.00	0.00	0.00	1,000.00	1,000.00	0.00	100.00
321-800	CABLE TV FRANCHISE FEES	0.00	0.00	0.00	400,000.00	400,000.00	0.00	100.00
320-995	LICENSES & PERMITS	17,135.00	17,135.00	0.00	457,000.00	439,865.00	3.75	96.25
FINES & FORFEITS								
331-110	MOTOR VEHICLE VIOLATION	160.00	160.00	0.00	1,000.00	840.00	16.00	84.00
331-120	CODE ENFORCEMENT FINES	45.00	45.00	0.00	3,500.00	3,455.00	1.29	98.71

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 01 General Fund
 CURRENT YEAR BUDGET

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		MONTH ENDING 1/31/26	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 1/31/26	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
331-121	FALSE ALARM FINES	1,875.00	1,875.00	0.00	20,000.00	18,125.00	9.38	90.62
331-130	DISTRICT JUSTICES	7,809.48	7,809.48	0.00	105,000.00	97,190.52	7.44	92.56
331-131	MISC.FINES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
330-995	FINES & FORFEITS	9,889.48	9,889.48	0.00	129,500.00	119,610.52	7.64	92.36

UPPER MORELAND TOWNSHIP
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FUND - 01 General Fund
CURRENT YEAR BUDGET

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		MONTH ENDING 1/31/26	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 1/31/26	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
INTEREST								
341-000	INTEREST EARNED	15,407.71	15,407.71	0.00	300,000.00	284,592.29	5.14	94.86
340-995	INTEREST	15,407.71	15,407.71	0.00	300,000.00	284,592.29	5.14	94.86
INTERGOVERNMENTAL REV								
351-120	FEMA DISASTER RELIEF	33,961.00	33,961.00	0.00	0.00 (	33,961.00)	0.00	100.00
355-010	GRANTS FROM STATE GOV'T	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100.00
355-080	BEVERAGE LICENSES	0.00	0.00	0.00	5,500.00	5,500.00	0.00	100.00
355-140	ACT 205 PENSION	0.00	0.00	0.00	970,000.00	970,000.00	0.00	100.00
357-050	GRANTS FROM COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	100.00
350-995	INTERGOVERNMENTAL REV	33,961.00	33,961.00	0.00	1,075,500.00	1,041,539.00	3.16	96.84
	TAXES, PERMITS, FINES, IN	957,369.83	957,369.83	0.00	24,490,756.00	23,533,386.17	3.91	96.09
DEPARTMENTAL EARNINGS								
361-300	ZONING, SUBDIVISION, LA	2,350.00	2,350.00	0.00	25,000.00	22,650.00	9.40	90.60
361-500	SALE-MAPS & PUBLICATION	0.00	0.00	0.00	50.00	50.00	0.00	100.00
361-995	SALE-MAPS, ORDANCES &	2,350.00	2,350.00	0.00	25,050.00	22,700.00	9.38	90.62
PUBLIC SAFETY								
362-100	POLICE SERVICES	10,513.26	10,513.26	0.00	200,000.00	189,486.74	5.26	94.74
362-410	BUILDING PERMITS	21,045.00	21,045.00	0.00	639,592.00	618,547.00	3.29	96.71
362-420	ELECTRICAL PERMITS	3,125.00	3,125.00	0.00	145,000.00	141,875.00	2.16	97.84
362-430	PLUMBING PERMITS	730.00	730.00	0.00	30,000.00	29,270.00	2.43	97.57
362-460	HEALTH INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
362-461	FIRE CODE PERMITS	5,330.00	5,330.00	0.00	90,000.00	84,670.00	5.92	94.08
362-462	P.W. INSPECTION SERVICE	0.00	0.00	0.00	1,000.00	1,000.00	0.00	100.00
362-463	Police Grants/Contribut	0.00	0.00	0.00	10,000.00	10,000.00	0.00	100.00
362-464	TURNPIKE FUND	900.00	900.00	0.00	15,000.00	14,100.00	6.00	94.00
362-465	FIRE INSURANCE RECOVERY	0.00	0.00	0.00	15,000.00	15,000.00	0.00	100.00
362-995	PUBLIC SAFETY	41,643.26	41,643.26	0.00	1,145,592.00	1,103,948.74	3.64	96.36
HIGHWAY & SANITATION								
363-100	STREET OPENINGS/POLES F	1,943.00	1,943.00	0.00	5,000.00	3,057.00	38.86	61.14
363-230	BUS SHELTER REVENUES	0.00	0.00	0.00	42,000.00	42,000.00	0.00	100.00
364-300	REFUSE CHARGES	845.00	845.00	0.00	10,000.00	9,155.00	8.45	91.55
364-310	RECYCLED MATERIALS	542.00	542.00	0.00	4,000.00	3,458.00	13.55	86.45

UPPER MORELAND TOWNSHIP
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 FUND - 01 General Fund
 CURRENT YEAR BUDGET

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		MONTH ENDING 1/31/26	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 1/31/26	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
364-311	BIO'GRDBLE BAGS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
364-600	REFUSE COLLECTION FEE	1,892.00	1,892.00	0.00	1,555,740.00	1,553,848.00	0.12	99.88
364-601	PRIOR YR.REFUSE COLLECT	1,286.50	1,286.50	0.00	13,000.00	11,713.50	9.90	90.10
363-995	HIGHWAY & SANITATION	6,508.50	6,508.50	0.00	1,629,740.00	1,623,231.50	0.40	99.60
RECREATIONAL FACILITIES								
367-000	RECREATIONAL FEES	7,571.50	7,571.50	0.00	180,000.00	172,428.50	4.21	95.79
367-100	SUMMER CAMP FEES	0.00	0.00	0.00	475,000.00	475,000.00	0.00	100.00
367-200	LEAGUE FEES	0.00	0.00	0.00	12,000.00	12,000.00	0.00	100.00
367-900	DISCOUNT TICKET/TRIPS	181.00	181.00	0.00	20,000.00	19,819.00	0.91	99.09
367-905	LITTLE BEARS CAMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
367-995	RECREATIONAL FACILITIES	7,752.50	7,752.50	0.00	687,000.00	679,247.50	1.13	98.87
	DEPARTMENTAL EARNINGS	58,254.26	58,254.26	0.00	3,487,382.00	3,429,127.74	1.67	98.33

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		MONTH ENDING 1/31/26	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 1/31/26	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
MISCELLANEOUS INCOME								
391-100	MISC. INCOME (	0.65)	0.65)	0.00	353,463.00	353,463.65	-0.00	100.00
391-200	INSURANCE INCOME	7,950.00	7,950.00	0.00	75,000.00	67,050.00	10.60	89.40
391-300	CURB & SIDEWALK ASSESSM	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-400	OFFICE LEASE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-500	DEVELOPER CONTRIBUTIONS	0.00	0.00	0.00	50,000.00	50,000.00	0.00	100.00
380-995	MISCELLANEOUS INCOME	7,949.35	7,949.35	0.00	478,463.00	470,513.65	1.66	98.34
INTERFUND OP. TRANS								
392-000	TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-100	TRANSFER FROM FEES IN L	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-200	TRSF FROM STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-600	TRANSFER FROM TRAFFIC I	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-900	TRANSFER FROM CAPITAL R	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-901	TRANSFER FROM DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-902	TRANSFER FROM ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-995	INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS								
395-000	FUND BALANCE TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
395-995	FUND BALANCE TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	TOTAL RECEIPTS	1,023,573.44	1,023,573.44	0.00	28,456,601.00	27,433,027.56	3.60	96.40

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	MONTH ENDING 1/31/26	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 1/31/26	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
EXPENDITURES							
ADMINISTRATION							
400-113 SALARIES-ELECTED OFFICI	0.00	0.00	0.00	30,625.00	30,625.00	0.00	100.00
401-121 MANAGER COMPENSATION	30,260.50	30,260.50	0.00	201,465.00	171,204.50	15.02	84.98
401-130 SALARIES - OFFICE	116,938.01	116,938.01	0.00	1,086,699.00	969,760.99	10.76	89.24
401-200 MATERIAL & SUPPLIES	2,955.57	2,955.57	0.00	15,000.00	12,044.43	19.70	80.30
401-240 GENERAL EXPENSES	9,758.36	9,758.36	0.00	100,000.00	90,241.64	9.76	90.24
401-260 MINOR EQUIPMENT EXPENSE	46.49	46.49	0.00	0.00 (	46.49)	0.00	100.00
401-320 COMMUNICATION EXPENSES	10,160.44	10,160.44	42,497.24	496,750.00	444,092.32	10.60	89.40
401-340 ADVERTISING & PRINTING	180.19	180.19	0.00	12,500.00	12,319.81	1.44	98.56
401-374 EQUIP./MAINT. & REPAIRS	0.00	0.00	0.00	17,000.00	17,000.00	0.00	100.00
401-450 CONTRACTED SERVICES	13,140.73	13,140.73	0.00	150,000.00	136,859.27	8.76	91.24
401-460 RE TAX REFUNDS	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
401-520 CONTRIBUTIONS	360.00	360.00	0.00	51,500.00	51,140.00	0.70	99.30
401-740 MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
401-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
402-100 TOWNSHIP AUDITOR	0.00	0.00	0.00	70,000.00	70,000.00	0.00	100.00
402-312 EARNED INCOME TAX COLLE	0.00	0.00	0.00	50,000.00	50,000.00	0.00	100.00
402-314 LEGAL SERVICES	15,872.92	15,872.92	0.00	230,000.00	214,127.08	6.90	93.10
400-995 ADMINISTRATION	199,673.21	199,673.21	42,497.24	2,516,539.00	2,274,368.55	9.62	90.38
TAX COLLECTION							
403-114 CONTRACT SERVICES	2,838.46	2,838.46	0.00	36,900.00	34,061.54	7.69	92.31
403-353 TAX COLLECTOR'S BOND	6,450.00	6,450.00	0.00	0.00 (	6,450.00)	0.00	100.00
403-995 TAX COLLECTION	9,288.46	9,288.46	0.00	36,900.00	27,611.54	25.17	74.83
TOWNSHIP BUILDING							
409-140 SALARIES & WAGES	3,501.53	3,501.53	0.00	52,348.00	48,846.47	6.69	93.31
409-200 MATERIALS & SUPPLIES	313.69	313.69	0.00	6,250.00	5,936.31	5.02	94.98
409-360 UTILITIES	10,617.19	10,617.19	0.00	90,000.00	79,382.81	11.80	88.20
409-373 MAINTENANCE & REPAIRS	1,296.92	1,296.92	2,618.00	247,800.00	243,885.08	1.58	98.42
409-375 SHADE TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
409-450 CONTRACT SERVICES	5,281.60	5,281.60	0.00	78,830.00	73,548.40	6.70	93.30
409-995 TOWNSHIP BUILDING	21,010.93	21,010.93	2,618.00	475,228.00	451,599.07	4.97	95.03
GENERAL ADMINISTRATION	229,972.60	229,972.60	45,115.24	3,028,667.00	2,753,579.16	9.08	90.92

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PROTECTION TO PERSONS & PROPERTY							
POLICE PROTECTION							
410-120 CHIEF COMPENSATION	14,725.04	14,725.04	0.00	191,426.00	176,700.96	7.69	92.31
410-130 SALARY - CROSSING GUARD	618.00	618.00	0.00	7,493.00	6,875.00	8.25	91.75
410-131 SALARY - LTS., SGTS.	123,322.09	123,322.09	0.00	1,340,778.00	1,217,455.91	9.20	90.80
410-132 SALARY - PATROL OFFICER	393,112.04	393,112.04	0.00	4,167,513.00	3,774,400.96	9.43	90.57
410-133 TWP.OVERTIME	22,232.90	22,232.90	0.00	375,000.00	352,767.10	5.93	94.07
410-134 REIMBURSE OVERTIME	5,101.08	5,101.08	0.00	100,000.00	94,898.92	5.10	94.90
410-135 OVERTIME/COURT/HEARINGS	3,386.22	3,386.22	0.00	52,500.00	49,113.78	6.45	93.55
410-140 SALARY - CLERICAL	44,942.05	44,942.05	0.00	413,384.00	368,441.95	10.87	89.13
410-200 MATERIAL & SUPPLIES	1,915.80	1,915.80	0.00	18,600.00	16,684.20	10.30	89.70
410-238 UNIFORMS	166.96	166.96	0.00	78,600.00	78,433.04	0.21	99.79
410-239 AMMUNITION	0.00	0.00	945.00	21,000.00	20,055.00	4.50	95.50
410-240 GENERAL EXPENSE	4,574.78	4,574.78	319.00	84,800.00	79,906.22	5.77	94.23
410-260 MINOR EQUIPMENT PURCHAS	0.00	0.00	0.00	40,000.00	40,000.00	0.00	100.00
410-317 CONTRACT SERVICES	16,449.20	16,449.20	0.00	114,979.00	98,529.80	14.31	85.69
410-320 COMMUNICATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
410-340 ADVERTISING & PRINTING	0.00	0.00	0.00	1,500.00	1,500.00	0.00	100.00
410-372 TRAFFIC SIGNAL REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
410-374 EQUIP., MAINT. & REPAIR	0.00	0.00	0.00	4,700.00	4,700.00	0.00	100.00
410-740 MAJOR EQUIPMENT PURCHAS	0.00	0.00	211,748.58	0.00 (	211,748.58)	0.00	100.00
410-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
410-995 POLICE PROTECTION	630,546.16	630,546.16	213,012.58	7,012,273.00	6,168,714.26	12.03	87.97

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FIRE PROTECTION							
411-120 FIRE CHIEF/MARSHALL	27,566.27	27,566.27	0.00	144,111.00	116,544.73	19.13	80.87
411-130 WAGES - STAFF	130,722.83	130,722.83	0.00	1,154,660.00	1,023,937.17	11.32	88.68
411-200 MATERIALS & SUPPLIES	0.00	0.00	0.00	2,000.00	2,000.00	0.00	100.00
411-210 GENERAL OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-226 BUILDING JANITORIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-227 JANITORIAL/SUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-232 ENGINEERING FUEL	1,165.88	1,165.88	0.00	15,000.00	13,834.12	7.77	92.23
411-238 UNIFORM EXPENSE	0.00	0.00	0.00	10,500.00	10,500.00	0.00	100.00
411-240 GENERAL FIRE POLICE	609.00	609.00	0.00	0.00 (	609.00)	0.00	100.00
411-241 FIRE POLICE REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-242 EQUIPMENT REPLACEMENT (	155.99)(	155.99)	0.00	13,200.00	13,355.99 (	1.18)	101.18
411-250 EQUIPMENT MAINTENANCE	0.00	0.00	0.00	18,000.00	18,000.00	0.00	100.00
411-260 EQUIPMENT NEW	0.00	0.00	0.00	11,500.00	11,500.00	0.00	100.00
411-327 COMMUNICATION MAINTENAN	0.00	0.00	0.00	9,000.00	9,000.00	0.00	100.00
411-328 STIPEND-CHIEFS	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
411-329 INCENTIVE FUND	0.00	0.00	0.00	40,000.00	40,000.00	0.00	100.00
411-331 TRAVEL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-340 GENERAL FIRE PREVENTION	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
411-352 LIABILITY INSURANCE	0.00	0.00	0.00	6,500.00	6,500.00	0.00	100.00
411-354 WORKERS COMP. INSURANCE	3,999.00	3,999.00	0.00	55,000.00	51,001.00	7.27	92.73
411-360 BUILDING OPERATIONS	5,524.64	5,524.64	0.00	90,000.00	84,475.36	6.14	93.86
411-361 BLDG. OPER/SUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-363 HYDRANT SERVICE	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100.00
411-372 ENGINEERING MAINTENANCE	3,698.00	3,698.00	0.00	50,000.00	46,302.00	7.40	92.60
411-373 BUILDING MAINTENANCE	0.00	0.00	0.00	35,000.00	35,000.00	0.00	100.00
411-374 BLDG.MAINTENANCE SUB ST	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-450 CONTRACTED SERVICES	0.00	0.00	0.00	15,000.00	15,000.00	0.00	100.00
411-460 GENERAL TRAINING	975.00	975.00	0.00	16,000.00	15,025.00	6.09	93.91
411-461 FIRE RELIEF ASSN STATE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-700 CAPITAL EQUIP.FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-740 MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-995 FIRE PROTECTION	174,104.63	174,104.63	0.00	1,795,471.00	1,621,366.37	9.70	90.30
PROTECTION TO PERSON &	804,650.79	804,650.79	213,012.58	8,807,744.00	7,790,080.63	11.55	88.45

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CODE ENFORCEMENT							
413-120 SALARY - DIRECTOR	22,651.73	22,651.73	0.00	138,521.00	115,869.27	16.35	83.65
413-130 SALARY/PROFESSIONAL STA	7,072.56	7,072.56	0.00	143,893.00	136,820.44	4.92	95.08
413-140 SALARY - CLERICAL	5,208.59	5,208.59	0.00	96,118.00	90,909.41	5.42	94.58
413-200 MATERIALS & SUPPLIES	0.00	0.00	0.00	1,500.00	1,500.00	0.00	100.00
413-240 GENERAL EXPENSES	180.00	180.00	0.00	7,000.00	6,820.00	2.57	97.43
413-260 MINOR EQUIPMENT	0.00	0.00	0.00	3,500.00	3,500.00	0.00	100.00
413-314 ZONING HEARING SOLICITO	0.00	0.00	0.00	15,000.00	15,000.00	0.00	100.00
413-316 ZONING HEARING STENO.	0.00	0.00	0.00	15,000.00	15,000.00	0.00	100.00
413-317 PEST CONTROL	1,492.00	1,492.00	0.00	1,800.00	308.00	82.89	17.11
413-340 ADVERTISING & PRINTING	0.00	0.00	0.00	9,000.00	9,000.00	0.00	100.00
413-450 CONTRACT SERVICES (	150.00)(	150.00)	0.00	37,760.00	37,910.00 (	0.40)	100.40
413-520 CONTRIBUTION TO INSTITU	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-740 MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
CODE ENFORCEMENT	36,454.88	36,454.88	0.00	469,092.00	432,637.12	7.77	92.23

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EMERGENCY MANAGEMENT							
415-120 FIRE CHIEF/MARSHALL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-130 WAGES - STAFF	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-200 MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-238 UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-240 GENERAL EXPENSE	0.00	0.00	0.00	11,200.00	11,200.00	0.00	100.00
415-450 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-740 MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-800 EMER MANAGEMENT COORD	0.00	0.00	0.00	12,000.00	12,000.00	0.00	100.00
EMERGENCY MANAGEMENT	0.00	0.00	0.00	23,200.00	23,200.00	0.00	100.00

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SOLID WASTE COLLECTION & DISPOSAL							
427-130 SALARIES & WAGES	114,779.25	114,779.25	0.00	1,466,309.00	1,351,529.75	7.83	92.17
427-131 OVERTIME	0.00	0.00	0.00	22,270.00	22,270.00	0.00	100.00
427-191 UNIFORM MAINTENANCE	703.24	703.24	0.00	12,000.00	11,296.76	5.86	94.14
427-192 SAFETY EQUIPMENT	58.21	58.21	0.00	3,750.00	3,691.79	1.55	98.45
427-195 BOOT ALLOWANCE	0.00	0.00	0.00	2,600.00	2,600.00	0.00	100.00
427-240 GENERAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
427-331 BIO'GRDBLE BAGS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
427-365 DISPOSAL FEES	20,294.77	20,294.77	0.00	495,296.00	475,001.23	4.10	95.90
427-384 RECYCLING FEES	0.00	0.00	0.00	84,000.00	84,000.00	0.00	100.00
427-740 MAJOR EQUIPMENT PURCHAS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
427-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SOLID WASTE COLLECTION	135,835.47	135,835.47	0.00	2,086,225.00	1,950,389.53	6.51	93.49
PUBLIC WORKS/HWY							
430-120 SALARY - SUPT.	16,170.55	16,170.55	0.00	145,953.00	129,782.45	11.08	88.92
430-130 WAGES	117,009.94	117,009.94	0.00	1,024,610.00	907,600.06	11.42	88.58
430-131 OVERTIME	16,908.45	16,908.45	0.00	190,000.00	173,091.55	8.90	91.10
430-191 UNIFORM MAINTENANCE	703.26	703.26	0.00	11,500.00	10,796.74	6.12	93.88
430-195 PW BOOT ALLOWANCE	0.00	0.00	0.00	2,600.00	2,600.00	0.00	100.00
430-200 MATERIALS & SUPPLIES	491.04	491.04	0.00	30,000.00	29,508.96	1.64	98.36
430-210 OFFICE SUPPLIES	0.00	0.00	0.00	1,800.00	1,800.00	0.00	100.00
430-240 GENERAL EXPENSE	1,879.01	1,879.01	0.00	15,000.00	13,120.99	12.53	87.47
430-245 CEMENT/BLACKTOP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-260 MINOR EQUIPMENT	0.00	0.00	9,000.00	9,000.00	0.00	100.00	0.00
430-313 ENGINEERING SERVICES	46,180.81	46,180.81	0.00	115,000.00	68,819.19	40.16	59.84
430-320 COMMUNICATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-330 VEHICLE OPERATING EXPEN	24,287.76	24,287.76	54,270.87	710,000.00	631,441.37	11.06	88.94
430-340 ADVERTISING & PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-372 ROAD IMPROVEMENTS	125,970.80	125,970.80	0.00	0.00	125,970.80	0.00	100.00
430-373 TRAFFIC SIGNAL PROGRAM	12,141.68	12,141.68	0.00	144,254.00	132,112.32	8.42	91.58
430-374 EQUIP./MAINT. & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-384 RENTAL - EQUIPMENT	0.00	0.00	0.00	10,000.00	10,000.00	0.00	100.00
433-130 LIGHT & SIGN WAGES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
436-300 DRAINAGE IMPROVEMENTS	0.00	0.00	0.00	140,000.00	140,000.00	0.00	100.00
438-300 CONTRACTED SERVICES	4,350.00	4,350.00	0.00	25,000.00	20,650.00	17.40	82.60
439-740 MAJOR EQUIPMENT PURCHAS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
PUBLIC WORKS/HWY	366,093.30	366,093.30	63,270.87	2,574,717.00	2,145,352.83	16.68	83.32

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 01 General Fund
 CURRENT YEAR BUDGET

PAGE 13

	MONTH ENDING 1/31/26	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 1/31/26	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
INTERGOVERNMENTAL EXPENDITURES							
481-700 CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-710 OPEN SPACE FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-720 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
INTERGOVERNMENTAL EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	100.00
MISC. GOVT. EXPENSES/EMPL							
483-160 PENSION FUNDS	0.00	0.00	0.00	3,454,207.00	3,454,207.00	0.00	100.00
483-161 SOCIAL SECURITY TAXES	101,142.18	101,142.18	0.00	1,067,736.00	966,593.82	9.47	90.53
486-156 HEALTH & LIFE INSURANCE(	32,196.32)(	32,196.32)	0.00	3,000,000.00	3,032,196.32 (	1.07)	101.07
486-162 UNEMPLOYMENT COMPENSATI	0.00	0.00	0.00	105,000.00	105,000.00	0.00	100.00
483-995 MISC GOVT EXPENSES/EMPL	68,945.86	68,945.86	0.00	7,626,943.00	7,557,997.14	0.90	99.10
INSURANCE							
486-352 PROP./LIAB. INSURANCE	0.00	0.00	0.00	420,044.00	420,044.00	0.00	100.00
486-354 WORKERS COMPENSATION	0.00	0.00	0.00	462,994.00	462,994.00	0.00	100.00
486-995 INSURANCE	0.00	0.00	0.00	883,038.00	883,038.00	0.00	100.00
MISC GOVT EXPEND	68,945.86	68,945.86	0.00	8,509,981.00	8,441,035.14	0.81	99.19
INTERFUND OPERATING TRANSFERS							
492-860 TRANSFER TO STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-861 TRANSFER TO DEA PROCEED	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-862 TRANSFER TO FEES IN LIE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-863 TRANSFER TO LIQUID FUEL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-864 TRANSFER TO CAPITAL RES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-865 TRANSFER TO TRAFFIC IMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-866 TRANSFER TO DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-997 TOTAL OPERATING TRANSFE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL EXPENDITURES	1,761,738.16	1,761,738.16	382,355.81	28,455,600.00	26,311,506.03	7.53	92.47

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

LIQUID FUEL FUND

Fiscal Year 26 Period 01

ASSETS

CASH ON HAND

416,071.28

TOTAL ASSETS

416,071.28

=====

LIABILITIES & FUND BALANCE

FUND BALANCE (SURPLUS)

474,693.64

REVENUE CONTROL ACCOUNT

2,277.34

EXPENSE CONTROL ACCOUNT

(60,899.70)

TOTAL LIAB. & FUND BAL.

416,071.28

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UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 35 LIQUID FUEL FUND
 CURRENT YEAR BUDGET

PAGE 1

	MONTH ENDING 01/31/26	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 01/31/26	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
REVENUE							
341-000 INTEREST EARNED	1,385.54	1,385.54	0.00	30,000.00	28,614.46	4.62	95.38
363-000 LIQUID FUELS ALLOC	0.00	0.00	0.00	654,027.00	654,027.00	0.00	100.00
363-100 SNOW REMOVAL GRANTS	891.80	891.80	0.00	95,000.00	94,108.20	0.94	99.06
380-000 FUND BALANCE TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-100 TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL REVENUE	2,277.34	2,277.34	0.00	779,027.00	776,749.66	0.29	99.71
EXPENDITURES							
432-245 SNOW AND ICE MATERIALS	51,533.01	51,533.01	38,166.00	172,150.00	82,450.99	52.11	47.89
433-245 STREET SIGN MATERIALS	0.00	0.00	9,694.29	12,000.00	2,305.71	80.79	19.21
434-240 LIGHT FIXTURES	0.00	0.00	0.00	1,500.00	1,500.00	0.00	100.00
434-246 MATERIALS/SUPPLIES	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
434-361 ELECTRICITY	9,366.69	9,366.69	0.00	150,000.00	140,633.31	6.24	93.76
438-600 BRIDGE REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
438-740 MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-200 PAVING MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-210 PUBLIC IMPROVEMENTS	0.00	0.00	0.00	250,000.00	250,000.00	0.00	100.00
TOTAL EXPENDITURES	60,899.70	60,899.70	47,860.29	590,650.00	481,890.01	18.41	81.59

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

DEBT FUND

Fiscal Year 26 Period 01

ASSETS

CASH ON HAND	1,856,712.45	
RE TAX LIENS RECEIVABLE	8,754.47	
TOTAL ASSETS	-----	1,865,466.92 =====

LIABS. & FUND BALANCE

DEFERRED REVENUE CURB & SDWALK	8,204.92	
DEFERRED REVENUE RE TAX LIENS	8,754.47	
FUND BALANCE SURPLUS	1,843,816.88	
REVENUE CONTROL ACCOUNT	4,736.20	
EXPENSE CONTROL ACCOUNT	(45.55)	
TOTAL LIABS. & FUND BALANCE	-----	1,865,466.92 =====

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 23 DEBT FUND
 CURRENT YEAR BUDGET

PAGE 1

	MONTH ENDING 01/31/26	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 01/31/26	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
REVENUE							
301-150 DEBT SERVICE	2,265.76	2,265.76	0.00	1,812,465.00	1,810,199.24	0.13	99.87
301-200 PRIOR YEAR R/E TAXES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500 LIENS	1,612.00	1,612.00	0.00	8,500.00	6,888.00	18.96	81.04
301-600 R/E INTERIMS	4.17	4.17	0.00	3,000.00	2,995.83	0.14	99.86
301-820 DEBT CARRYOVER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-830 FEE FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
341-000 INTEREST EARNED	854.27	854.27	0.00	7,000.00	6,145.73	12.20	87.80
391-300 CURB ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-350 LOAN PAYMENT FIRE CO	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-400 TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	100.00
395-000 SURPLUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL REVENUE	4,736.20	4,736.20	0.00	1,830,965.00	1,826,228.80	0.26	99.74
392-000 TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
EXPENDITURES							
471-300 PRIN./INT.-BONDS	0.00	0.00	0.00	1,288,484.00	1,288,484.00	0.00	100.00
471-400 PRINCIPAL- NEW RADIOS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
471-600 LEASE PAYMENTS	45.55	45.55	0.00	20,197.00	20,151.45	0.23	99.77
471-700 OTHER EXPENSE	0.00	0.00	0.00	2,262.00	2,262.00	0.00	100.00
492-861 TRANSFER TO FUND BALANC	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL EXPENDITURES	45.55	45.55	0.00	1,310,943.00	1,310,897.45	0.00	100.00

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

ESCROW

Fiscal Year 26 Period 01

ASSETS

CASH	522,087.75		
TOTAL ASSETS		-----	522,087.75
			=====

LIABILITIES

POLICE DOMESTIC VIOLENCE ROOM	3,810.00		
PARKS	13,976.56		
PARKS GOLDEN AGE CLUB	24,573.03		
VETERANS MEMORIAL PARK	80,806.13		
PROFESSIONAL SERVICE AGREEMENTS	226,790.58		
CONTRACTED SERVICES	30.00		
REAL ESTATE TAXES	16,756.51		
1845 BYBERRY RD SUBDIVISION	18.00		
POLICE	23,197.00		
FIRE MARSHAL	520.00		
FIRE CO.DONATION	400.00		
Environmental Adisory Council	100.00		
FAULKNER ESCROW 2255 WYNADOTTE	66,982.91		
LICO ENTERPRISES ESCROW	8,671.95		
BLAIR MILL ESCROW	16,803.06		
FIRE ESCROW-VLADMIR SLIPCHENKO	7,652.60		
FIRE ESCROW - GENE BALL	30,999.42		
TOTAL LIABILITIES		-----	522,087.75
			=====

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

General Fund

Fiscal Year 25 Period 12

ASSETS

CASH	102,332.14	
PETTY CASH	825.00	
INVESTMENTS - CD'S	304,335.83	
INVESTMENTS PLGIT	3,049,430.99	
FEES IN LIEU OF PLANTINGS	232,476.23	
STORMWATER MANAGEMENT	56,282.09	
DEA PROCEEDS	24,660.00	
TRAFFIC IMPACT FEES	210,711.13	
AMERICAN RESCUE PLAN ACT	1,435,688.60	
ACCOUNTS RECEIVABLE	162,491.63	
TRASH FEES LIENED	65,386.05	
CURB & SIDEWALK LIENS	6,167.39	
MISC LIENS RECEIVABLE	39,633.50	
RE TAX LIENS RECEIVABLE	(108,831.58)	
TAXES RECEIVABLE	1,197,904.75	
DUE FROM BOND ISSUE	208,402.40	
DUE FROM CAPITAL RESERVE FUND	68,200.00	
TOTAL ASSETS		----- 7,056,096.15 =====

LIABILITIES & FUND BALANCE

ACCOUNTS PAYABLE	195,526.07	
TAX ANTICIPATION NOTE	0.00	
DUE TO GOVERNMENT UNITS	4,543.30	
DEFERRED REVENUE TRASH FEES LIENED	54,585.00	
DEFERRED REVENUES	1,170,325.93	
DEFERRED REVENUE RE TAX LIENS	(108,831.58)	
FUND BALANCE (SURPLUS)	4,937,490.54	
OPERATING RESERVE	1,296,864.19	
RESTRICTED-FEES IN LIEU OF	232,476.23	
RESTRICTED-STORMWATER MANAGEMENT	56,282.09	
RESTRICTED DEA PROCEEDS	20,442.80	
RESTRICTED TRAFFIC IMPACT	210,711.13	
REVENUE CONTROL ACCOUNT	28,734,418.22	
EXPENSE CONTROL ACCOUNT	(29,748,737.77)	
TOTAL LIABS & FUND BALANCE		----- 7,056,096.15 =====

UPPER MORELAND TOWNSHIP
SUMMARY REVENUE & EXPENSE REPORT
FUND - 01 General Fund
CURRENT YEAR BUDGET

PAGE 1

	MONTH ENDING 12/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
REAL PROPERTY TAXES	31,906.29	9,223,901.96	0.00	9,349,705.00	125,803.04	98.65	1.35
LOCAL ENABLING TAXES	348,414.96	12,762,090.65	0.00	12,030,000.00 (	732,090.65)	106.09 (	6.09)
LICENSES & PERMITS	317.50	474,394.75	0.00	460,000.00 (	14,394.75)	103.13 (	3.13)
FINES & FORFEITS	15,155.67	122,611.55	0.00	132,500.00	9,888.45	92.54	7.46
INTEREST	19,682.70	287,929.49	0.00	350,000.00	62,070.51	82.27	17.73
INTERGOVERNMENTAL REV	177,732.90	2,286,855.81	0.00	1,030,359.00 (	1,256,496.81)	221.95 (	121.95)
DEPARTMENTAL EARNINGS	103,399.77	3,249,595.73	0.00	3,358,302.00	108,706.27	96.76	3.24
MISC.INC	78,486.90	322,821.08	0.00	235,000.00 (	87,821.08)	137.37 (	37.37)
INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
TOTAL RECEIPTS	775,096.69	28,730,201.02	0.00	27,526,879.00 (	1,203,322.02)	104.37 (	4.37)

UPPER MORELAND TOWNSHIP
SUMMARY REVENUE & EXPENSE REPORT
FUND - 01 General Fund
CURRENT YEAR BUDGET

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	MONTH ENDING 12/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
EXPENDITURES							
400-997-00ADMIN-GEN GOVT	290,169.52	2,687,611.76	0.00	2,716,801.00	29,189.24	98.93	1.07
410-997-00PROTECTION/PERSONS & PR	897,918.84	9,501,483.31	0.00	8,362,218.00 (	1,139,265.31)	113.62 (	13.62)
413-997-00CODE ENFORCEMENT	34,709.50	489,029.81	0.00	479,633.00 (	9,396.81)	101.96 (	1.96)
415-997-00EMERGENCY MANAGEMENT	8,538.64	15,243.62	0.00	23,200.00	7,956.38	65.71	34.29
427-997-00PUB WORKS - SANITATION	154,475.63	1,740,503.11	0.00	2,128,073.00	387,569.89	81.79	18.21
430-997-00PUBLIC WORKS/HWY	310,433.91	3,585,158.17	0.00	2,396,511.00 (	1,188,647.17)	149.60 (	49.60)
450-995-00PARKS & RECREATIONS	136,147.88	2,080,831.12	0.00	1,873,033.00 (	207,798.12)	111.09 (	11.09)
456-997-00LIBRARY	0.00	948,181.00	0.00	963,931.00	15,750.00	98.37	1.63
463-997-00COMMUNITY REVITALIZATIO	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-997-00INTERGOVERNMENTAL EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	100.00
480-995-00MISC GOVT EXPEND	2,039,260.47	8,300,695.87	0.00	8,483,479.00	182,783.13	97.85	2.15
492-997-00TOTAL OPERATING TRANSFE	0.00	400,000.00	0.00	100,000.00 (	300,000.00)	400.00 (	300.00)
TOTAL EXPENDITURES	3,871,654.39	29,748,737.77	0.00	27,526,879.00 (	2,221,858.77)	108.07 (	8.07)

UPPER MORELAND TOWNSHIP
DETAIL REVENUE & EXPENSE REPORT
FUND - 01 General Fund
CURRENT YEAR BUDGET

PAGE 1

		MONTH ENDING 12/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
RECEIPTS								
REAL PROPERTY TAXES								
301-100	R/E TAXES CURRENT	23,624.96	7,551,066.95	0.00	7,620,269.00	69,202.05	99.09	0.91
301-110	LIBRARY	2,861.81	914,693.90	0.00	923,074.00	8,380.10	99.09	0.91
301-120	FIRE PROTECTION	2,169.16	673,734.36	0.00	679,842.00	6,107.64	99.10	0.90
301-200	R/E TAXES PRIOR	0.00	0.00	0.00	10,000.00	10,000.00	0.00	100.00
301-201	LIBRARY PRIOR	0.00	0.00	0.00	3,000.00	3,000.00	0.00	100.00
301-202	FIRE PRIOR	0.00	0.00	0.00	1,500.00	1,500.00	0.00	100.00
301-300	R/E TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500	R/E TAXES LIENED	1,978.44	54,289.32	0.00	75,000.00	20,710.68	72.39	27.61
301-501	LIBRARY LIENS	253.82	6,692.62	0.00	12,500.00	5,807.38	53.54	46.46
301-502	FIRE LIENS	190.93	4,944.72	0.00	5,250.00	305.28	94.19	5.81
301-600	R/E TAXES INTERIM	733.87	15,302.66	0.00	15,000.00 (	302.66)	102.02 (	2.02)
301-601	LIBRARY INTERIMS	89.13	1,866.90	0.00	3,000.00	1,133.10	62.23	37.77
301-602	FIRE INTERIMS	4.17	1,310.53	0.00	1,270.00 (	40.53)	103.19 (	3.19)
301-995	REAL PROPERTY TAXES	31,906.29	9,223,901.96	0.00	9,349,705.00	125,803.04	98.65	1.35
LOCAL ENABLING TAXES								
310-100	REAL ESTATE TRANSFER TA	67,178.51	724,950.09	0.00	570,000.00 (	154,950.09)	127.18 (	27.18)
310-200	EARNED INCOME TAX	242,543.56	5,071,759.44	0.00	4,890,000.00 (	181,759.44)	103.72 (	3.72)
310-300	MERCANTILE TAX	1,859.77	1,830,775.59	0.00	1,900,000.00	69,224.41	96.36	3.64
310-500	OCCUPATIONAL PRIV. TAX	17,753.44	691,425.33	0.00	670,000.00 (	21,425.33)	103.20 (	3.20)
310-800	BUSINESS PRIVILEGE TAX	10,155.12	3,022,586.01	0.00	3,400,000.00	377,413.99	88.90	11.10
310-810	PRIOR YEAR BUSINESS TAX	8,924.56	1,420,594.19	0.00	600,000.00 (	820,594.19)	236.77 (	136.77)
310-995	LOCAL ENABLING TAXES	348,414.96	12,762,090.65	0.00	12,030,000.00 (	732,090.65)	106.09 (	6.09)
LICENSES & PERMITS								
321-000	BUSINESS LICENSES	142.50	23,172.05	0.00	26,000.00	2,827.95	89.12	10.88
321-620	CONTRACTORS REGISTRATIO(	75.00)	29,575.00	0.00	33,000.00	3,425.00	89.62	10.38
321-730	AMUSEMENT GAME PERMITS	250.00	850.00	0.00	1,000.00	150.00	85.00	15.00
321-800	CABLE TV FRANCHISE FEES	0.00	420,797.70	0.00	400,000.00 (	20,797.70)	105.20 (	5.20)
320-995	LICENSES & PERMITS	317.50	474,394.75	0.00	460,000.00 (	14,394.75)	103.13 (	3.13)
FINES & FORFEITS								
331-110	MOTOR VEHICLE VIOLATION	40.00	1,180.00	0.00	1,000.00 (	180.00)	118.00 (	18.00)
331-120	CODE ENFORCEMENT FINES	215.00	1,402.00	0.00	3,500.00	2,098.00	40.06	59.94

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 01 General Fund
 CURRENT YEAR BUDGET

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		MONTH ENDING 12/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
331-121	FALSE ALARM FINES	1,300.00	18,325.00	0.00	20,600.00	2,275.00	88.96	11.04
331-130	DISTRICT JUSTICES	13,600.67	101,704.55	0.00	107,400.00	5,695.45	94.70	5.30
331-131	MISC.FINES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
330-995	FINES & FORFEITS	15,155.67	122,611.55	0.00	132,500.00	9,888.45	92.54	7.46

UPPER MORELAND TOWNSHIP
DETAIL REVENUE & EXPENSE REPORT
FUND - 01 General Fund
CURRENT YEAR BUDGET

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		MONTH ENDING 12/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
INTEREST								
341-000	INTEREST EARNED	19,682.70	287,929.49	0.00	350,000.00	62,070.51	82.27	17.73
340-995	INTEREST	19,682.70	287,929.49	0.00	350,000.00	62,070.51	82.27	17.73
INTERGOVERNMENTAL REV								
351-120	FEMA DISASTER RELIEF	0.00	0.00	0.00	0.00	0.00	0.00	100.00
355-010	GRANTS FROM STATE GOV'T	177,732.90	1,334,980.82	0.00	100,000.00 (	1,234,980.82)	1,334.98	(1,234.98)
355-080	BEVERAGE LICENSES	0.00	5,350.00	0.00	5,500.00	150.00	97.27	2.73
355-140	ACT 205 PENSION	0.00	946,524.99	0.00	924,859.00 (	21,665.99)	102.34	(2.34)
357-050	GRANTS FROM COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	100.00
350-995	INTERGOVERNMENTAL REV	177,732.90	2,286,855.81	0.00	1,030,359.00 (	1,256,496.81)	221.95	(121.95)
	TAXES,PERMITS,FINES, IN	593,210.02	25,157,784.21	0.00	23,352,564.00 (	1,805,220.21)	107.73	(7.73)
DEPARTMENTAL EARNINGS								
361-300	ZONING, SUBDIVISION, LA	1,550.00	21,625.00	0.00	25,000.00	3,375.00	86.50	13.50
361-500	SALE-MAPS & PUBLICATION	0.00	70.00	0.00	50.00 (	20.00)	140.00	(40.00)
361-995	SALE-MAPS, ORDNANCES &	1,550.00	21,695.00	0.00	25,050.00	3,355.00	86.61	13.39
PUBLIC SAFETY								
362-100	POLICE SERVICES	5,643.01	256,825.24	0.00	120,000.00 (	136,825.24)	214.02	(114.02)
362-410	BUILDING PERMITS	30,707.00	439,250.00	0.00	571,222.00	131,972.00	76.90	23.10
362-420	ELECTRICAL PERMITS	9,109.00	107,050.00	0.00	125,000.00	17,950.00	85.64	14.36
362-430	PLUMBING PERMITS	2,153.01	26,212.51	0.00	25,000.00 (	1,212.51)	104.85	(4.85)
362-460	HEALTH INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
362-461	FIRE CODE PERMITS	400.00	77,415.00	0.00	100,000.00	22,585.00	77.42	22.58
362-462	P.W. INSPECTION SERVICE	0.00	540.54	0.00	1,000.00	459.46	54.05	45.95
362-463	Police Grants/Contribut	0.00	7,500.00	0.00	10,000.00	2,500.00	75.00	25.00
362-464	TURNPIKE FUND	2,250.00	17,750.00	0.00	15,000.00 (	2,750.00)	118.33	(18.33)
362-465	FIRE INSURANCE RECOVERY	1,840.25	12,783.88	0.00	50,000.00	37,216.12	25.57	74.43
362-995	PUBLIC SAFETY	52,102.27	945,327.17	0.00	1,017,222.00	71,894.83	92.93	7.07
HIGHWAY & SANITATION								
363-100	STREET OPENINGS/POLES F	150.00	5,949.00	0.00	5,000.00 (	949.00)	118.98	(18.98)
363-230	BUS SHELTER REVENUES	7,000.00	45,500.00	0.00	42,000.00 (	3,500.00)	108.33	(8.33)
364-300	REFUSE CHARGES	1,130.00	12,693.00	0.00	10,000.00 (	2,693.00)	126.93	(26.93)
364-310	RECYCLED MATERIALS	0.00	4,896.00	0.00	3,000.00 (	1,896.00)	163.20	(63.20)

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364-311	BIO/GRDBLE BAGS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
364-600	REFUSE COLLECTION FEE	8,729.00	1,513,521.80	0.00	1,557,030.00	43,508.20	97.21	2.79
364-601	PRIOR YR.REFUSE COLLECT	1,325.00	11,643.50	0.00	13,000.00	1,356.50	89.57	10.43
363-995	HIGHWAY & SANITATION	18,334.00	1,594,203.30	0.00	1,630,030.00	35,826.70	97.80	2.20
RECREATIONAL FACILITIES								
367-000	RECREATIONAL FEES	28,302.00	172,843.96	0.00	180,000.00	7,156.04	96.02	3.98
367-100	SUMMER CAMP FEES	377.50	484,975.80	0.00	460,000.00 (	24,975.80)	105.43 (	5.43)
367-200	LEAGUE FEES	0.00	12,655.00	0.00	14,000.00	1,345.00	90.39	9.61
367-900	DISCOUNT TICKET/TRIPS	2,734.00	17,895.50	0.00	32,000.00	14,104.50	55.92	44.08
367-905	LITTLE BEARS CAMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
367-995	RECREATIONAL FACILITIES	31,413.50	688,370.26	0.00	686,000.00 (	2,370.26)	100.35 (	0.35)
	DEPARTMENTAL EARNINGS	103,399.77	3,249,595.73	0.00	3,358,302.00	108,706.27	96.76	3.24

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MISCELLANEOUS INCOME							
391-100 MISC. INCOME	7.34	111,128.56	0.00	100,000.00 (	11,128.56)	111.13 (	11.13)
391-200 INSURANCE INCOME	78,479.56	209,454.52	0.00	35,000.00 (	174,454.52)	598.44 (	498.44)
391-300 CURB & SIDEWALK ASSESSM	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-400 OFFICE LEASE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-500 DEVELOPER CONTRIBUTIONS	0.00	2,238.00	0.00	100,000.00	97,762.00	2.24	97.76
380-995 MISCELLANEOUS INCOME	78,486.90	322,821.08	0.00	235,000.00 (	87,821.08)	137.37 (	37.37)
INTERFUND OP. TRANS							
392-000 TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-100 TRANSFER FROM FEES IN L	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-200 TRSF FROM STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-600 TRANSFER FROM TRAFFIC I	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-900 TRANSFER FROM CAPITAL R	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-901 TRANSFER FROM DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-902 TRANSFER FROM ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-995 INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS							
395-000 FUND BALANCE TRANSFER	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
395-995 FUND BALANCE TRANSFER	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
TOTAL RECEIPTS	775,096.69	28,730,201.02	0.00	27,526,879.00 (	1,203,322.02)	104.37 (	4.37)

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EXPENDITURES								
ADMINISTRATION								
400-113	SALARIES-ELECTED OFFICI	7,656.25	30,585.45	0.00	30,625.00	39.55	99.87	0.13
401-121	MANAGER COMPENSATION	14,978.05	196,799.83	0.00	193,090.00 (	3,709.83)	101.92 (	1.92)
401-130	SALARIES - OFFICE	106,699.53	1,041,112.95	0.00	993,426.00 (	47,686.95)	104.80 (	4.80)
401-200	MATERIAL & SUPPLIES	1,951.61	16,911.65	0.00	15,000.00 (	1,911.65)	112.74 (	12.74)
401-240	GENERAL EXPENSES	3,164.66	93,059.59	0.00	100,000.00	6,940.41	93.06	6.94
401-260	MINOR EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
401-320	COMMUNICATION EXPENSES	74,088.65	321,382.59	0.00	361,380.00	39,997.41	88.93	11.07
401-340	ADVERTISING & PRINTING	2,606.99	9,952.76	0.00	15,500.00	5,547.24	64.21	35.79
401-374	EQUIP./MAINT. & REPAIRS	0.00	18,472.95	0.00	24,400.00	5,927.05	75.71	24.29
401-450	CONTRACTED SERVICES	7,630.79	173,974.18	0.00	150,000.00 (	23,974.18)	115.98 (	15.98)
401-460	RE TAX REFUNDS	0.00	4,683.02	0.00	5,000.00	316.98	93.66	6.34
401-520	CONTRIBUTIONS	20,093.69	115,963.19	0.00	48,500.00 (	67,463.19)	239.10 (	139.10)
401-740	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
401-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
402-100	TOWNSHIP AUDITOR	0.00	54,048.90	0.00	65,000.00	10,951.10	83.15	16.85
402-312	EARNED INCOME TAX COLLE	7,345.94	22,634.56	0.00	50,000.00	27,365.44	45.27	54.73
402-314	LEGAL SERVICES	13,631.20	211,990.06	0.00	225,000.00	13,009.94	94.22	5.78
400-995	ADMINISTRATION	259,847.36	2,311,571.68	0.00	2,276,921.00 (	34,650.68)	101.52 (	1.52)
TAX COLLECTION								
403-114	CONTRACT SERVICES	2,838.46	36,899.98	0.00	36,900.00	0.02	100.00	0.00
403-353	TAX COLLECTOR'S BOND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
403-995	TAX COLLECTION	2,838.46	36,899.98	0.00	36,900.00	0.02	100.00	0.00
TOWNSHIP BUILDING								
409-140	SALARIES & WAGES	4,395.50	46,730.00	0.00	50,700.00	3,970.00	92.17	7.83
409-200	MATERIALS & SUPPLIES	498.62	4,901.97	0.00	6,250.00	1,348.03	78.43	21.57
409-360	UTILITIES	13,592.41	89,313.49	0.00	85,000.00 (	4,313.49)	105.07 (	5.07)
409-373	MAINTENANCE & REPAIRS	6,003.23	137,363.59	0.00	183,700.00	46,336.41	74.78	25.22
409-375	SHADE TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
409-450	CONTRACT SERVICES	2,993.94	60,831.05	0.00	77,330.00	16,498.95	78.66	21.34
409-995	TOWNSHIP BUILDING	27,483.70	339,140.10	0.00	402,980.00	63,839.90	84.16	15.84
GENERAL ADMINISTRATION		290,169.52	2,687,611.76	0.00	2,716,801.00	29,189.24	98.93	1.07

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PROTECTION TO PERSONS & PROPERTY							
POLICE PROTECTION							
410-120	CHIEF COMPENSATION	14,386.54	185,525.01	0.00	185,400.00 (	125.01)	100.07 (0.07)
410-130	SALARY - CROSSING GUARD	810.44	5,108.20	0.00	7,256.00	2,147.80	70.40 29.60
410-131	SALARY - LTS., SGTS.	119,253.16	1,323,769.39	0.00	1,302,669.00 (	21,100.39)	101.62 (1.62)
410-132	SALARY - PATROL OFFICER	424,710.10	4,213,220.29	0.00	3,965,424.00 (	247,796.29)	106.25 (6.25)
410-133	TWP.OVERTIME	29,728.62	569,994.77	0.00	375,000.00 (	194,994.77)	152.00 (52.00)
410-134	REIMBURSE OVERTIME	7,747.13	150,326.98	0.00	60,057.00 (	90,269.98)	250.31 (150.31)
410-135	OVERTIME/COURT/HEARINGS	5,574.17	54,101.16	0.00	52,500.00 (	1,601.16)	103.05 (3.05)
410-140	SALARY - CLERICAL	36,420.04	428,211.30	0.00	400,489.00 (	27,722.30)	106.92 (6.92)
410-200	MATERIAL & SUPPLIES	1,411.13	14,672.03	0.00	18,600.00	3,927.97	78.88 21.12
410-238	UNIFORMS	8,147.70	78,537.95	0.00	75,000.00 (	3,537.95)	104.72 (4.72)
410-239	AMMUNITION	6,152.76	20,022.74	0.00	21,000.00	977.26	95.35 4.65
410-240	GENERAL EXPENSE	2,082.82	31,645.64	0.00	84,750.00	53,104.36	37.34 62.66
410-260	MINOR EQUIPMENT PURCHAS	9,077.41	39,956.20	0.00	40,000.00	43.80	99.89 0.11
410-317	CONTRACT SERVICES	17,150.00	101,599.27	0.00	103,850.00	2,250.73	97.83 2.17
410-320	COMMUNICATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00 100.00
410-340	ADVERTISING & PRINTING	0.00	1,050.00	0.00	1,628.00	578.00	64.50 35.50
410-372	TRAFFIC SIGNAL REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
410-374	EQUIP., MAINT. & REPAIR	575.85	4,636.10	0.00	4,215.00 (	421.10)	109.99 (9.99)
410-740	MAJOR EQUIPMENT PURCHAS	0.00	56,987.52	0.00	0.00 (	56,987.52)	0.00 100.00
410-800	GRANT PROCEEDS	1,897.59	13,805.38	0.00	0.00 (	13,805.38)	0.00 100.00
410-995	POLICE PROTECTION	685,125.46	7,293,169.93	0.00	6,697,838.00 (	595,331.93)	108.89 (8.89)

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FIRE PROTECTION							
411-120 FIRE CHIEF/MARSHALL	10,861.53	141,310.27	0.00	139,575.00 (	1,735.27)	101.24 (	1.24)
411-130 WAGES - STAFF	118,546.99	1,270,259.13	0.00	1,061,105.00 (	209,154.13)	119.71 (	19.71)
411-200 MATERIALS & SUPPLIES	0.00	286.35	0.00	2,000.00	1,713.65	14.32	85.68
411-210 GENERAL OFFICE SUPPLIES	0.00	213.74	0.00	0.00 (	213.74)	0.00	100.00
411-226 BUILDING JANITORIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-227 JANITORIAL/SUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-232 ENGINEERING FUEL	1,114.10	14,025.22	0.00	15,000.00	974.78	93.50	6.50
411-238 UNIFORM EXPENSE	1,736.77	9,596.87	0.00	10,500.00	903.13	91.40	8.60
411-240 GENERAL FIRE POLICE	5,970.00	16,098.77	0.00	0.00 (	16,098.77)	0.00	100.00
411-241 FIRE POLICE REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-242 EQUIPMENT REPLACEMENT	178.17	11,166.60	0.00	13,200.00	2,033.40	84.60	15.40
411-250 EQUIPMENT MAINTENANCE	3,477.87	15,152.80	0.00	18,000.00	2,847.20	84.18	15.82
411-260 EQUIPMENT NEW	10,141.88	14,915.55	0.00	11,500.00 (	3,415.55)	129.70 (	29.70)
411-327 COMMUNICATION MAINTENAN	105.99	7,522.08	0.00	9,000.00	1,477.92	83.58	16.42
411-328 STIPEND-CHIEFS	5,210.00	5,393.12	0.00	5,000.00 (	393.12)	107.86 (	7.86)
411-329 INCENTIVE FUND	25,800.00	46,561.49	0.00	40,000.00 (	6,561.49)	116.40 (	16.40)
411-331 TRAVEL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-340 GENERAL FIRE PREVENTION	0.00	4,951.22	0.00	5,000.00	48.78	99.02	0.98
411-352 LIABILITY INSURANCE	0.00	0.00	0.00	6,500.00	6,500.00	0.00	100.00
411-354 WORKERS COMP. INSURANCE	3,999.00	63,826.00	0.00	45,000.00 (	18,826.00)	141.84 (	41.84)
411-360 BUILDING OPERATIONS	5,014.88	79,366.20	0.00	70,000.00 (	9,366.20)	113.38 (	13.38)
411-361 BLDG. OPER/SUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-363 HYDRANT SERVICE	6,605.52	100,330.54	0.00	100,000.00 (	330.54)	100.33 (	0.33)
411-372 ENGINEERING MAINTENANCE	12,643.65	40,135.63	0.00	50,000.00	9,864.37	80.27	19.73
411-373 BUILDING MAINTENANCE	15.87	50,499.51	0.00	32,000.00 (	18,499.51)	157.81 (	57.81)
411-374 BLDG.MAINTENANCE SUB ST	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-450 CONTRACTED SERVICES	0.00	18,266.11	0.00	15,000.00 (	3,266.11)	121.77 (	21.77)
411-460 GENERAL TRAINING	1,371.16	14,152.67	0.00	16,000.00	1,847.33	88.45	11.55
411-461 FIRE RELIEF ASSN STATE	0.00	254,880.01	0.00	0.00 (	254,880.01)	0.00	100.00
411-700 CAPITAL EQUIP.FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-740 MAJOR EQUIPMENT	0.00	29,403.50	0.00	0.00 (	29,403.50)	0.00	100.00
411-995 FIRE PROTECTION	212,793.38	2,208,313.38	0.00	1,664,380.00 (	543,933.38)	132.68 (	32.68)
PROTECTION TO PERSON &	897,918.84	9,501,483.31	0.00	8,362,218.00 (	1,139,265.31)	113.62 (	13.62)

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CODE ENFORCEMENT							
413-120 SALARY - DIRECTOR	10,288.62	135,368.66	0.00	134,227.00 (	1,141.66)	100.85 (	0.85)
413-130 SALARY/PROFESSIONAL STA	6,974.96	90,874.24	0.00	90,749.00 (	125.24)	100.14 (	0.14)
413-140 SALARY - CLERICAL	4,823.03	112,877.04	0.00	122,157.00	9,279.96	92.40	7.60
413-200 MATERIALS & SUPPLIES	182.68	843.56	0.00	1,500.00	656.44	56.24	43.76
413-240 GENERAL EXPENSES	295.00	6,550.68	0.00	8,200.00	1,649.32	79.89	20.11
413-260 MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-314 ZONING HEARING SOLICITO	3,697.50	22,815.00	0.00	15,000.00 (	7,815.00)	152.10 (	52.10)
413-316 ZONING HEARING STENO.	4,166.00	15,301.75	0.00	15,000.00 (	301.75)	102.01 (	2.01)
413-317 PEST CONTROL	0.00	1,421.00	0.00	1,800.00	379.00	78.94	21.06
413-340 ADVERTISING & PRINTING	3,134.21	10,645.28	0.00	9,000.00 (	1,645.28)	118.28 (	18.28)
413-450 CONTRACT SERVICES	1,147.50	27,116.73	0.00	82,000.00	54,883.27	33.07	66.93
413-520 CONTRIBUTION TO INSTITU	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-740 MAJOR EQUIPMENT	0.00	65,215.87	0.00	0.00 (	65,215.87)	0.00	100.00
413-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
CODE ENFORCEMENT	34,709.50	489,029.81	0.00	479,633.00 (	9,396.81)	101.96 (	1.96)

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 01 General Fund
 CURRENT YEAR BUDGET

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	MONTH ENDING 12/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
EMERGENCY MANAGEMENT							
415-120 FIRE CHIEF/MARSHALL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-130 WAGES - STAFF	0.00 (	9.13)	0.00	0.00	9.13	0.00	100.00
415-200 MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-238 UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-240 GENERAL EXPENSE	0.00	3,966.66	0.00	11,200.00	7,233.34	35.42	64.58
415-450 CONTRACTED SERVICES	0.00	637.14	0.00	0.00 (	637.14)	0.00	100.00
415-740 MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-800 EMER MANAGEMENT COORD	8,538.64	10,648.95	0.00	12,000.00	1,351.05	88.74	11.26
EMERGENCY MANAGEMENT	8,538.64	15,243.62	0.00	23,200.00	7,956.38	65.71	34.29

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 01 General Fund
 CURRENT YEAR BUDGET

PAGE 11

	MONTH ENDING 12/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
SOLID WASTE COLLECTION & DISPOSAL							
427-130 SALARIES & WAGES	100,422.55	1,182,734.03	0.00	1,464,391.00	281,656.97	80.77	19.23
427-131 OVERTIME	5,965.40	35,051.04	0.00	22,212.00 (	12,839.04)	157.80 (	57.80)
427-191 UNIFORM MAINTENANCE	1,134.14	11,333.97	0.00	12,000.00	666.03	94.45	5.55
427-192 SAFETY EQUIPMENT	570.15	4,619.43	0.00	5,000.00	380.57	92.39	7.61
427-195 BOOT ALLOWANCE	800.00	980.00	0.00	3,600.00	2,620.00	27.22	72.78
427-240 GENERAL EXPENSE	0.00	31.93	0.00	0.00 (	31.93)	0.00	100.00
427-331 BIO'GRDBLE BAGS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
427-365 DISPOSAL FEES	39,716.36	443,028.53	0.00	480,870.00	37,841.47	92.13	7.87
427-384 RECYCLING FEES	5,867.03	62,724.18	0.00	140,000.00	77,275.82	44.80	55.20
427-740 MAJOR EQUIPMENT PURCHAS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
427-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SOLID WASTE COLLECTION	154,475.63	1,740,503.11	0.00	2,128,073.00	387,569.89	81.79	18.21
PUBLIC WORKS/HWY							
430-120 SALARY - SUPT.	10,872.10	142,960.08	0.00	141,412.00 (	1,548.08)	101.09 (	1.09)
430-130 WAGES	90,073.65	1,158,401.03	0.00	998,445.00 (	159,956.03)	116.02 (	16.02)
430-131 OVERTIME	103,010.79	277,758.50	0.00	190,000.00 (	87,758.50)	146.19 (	46.19)
430-191 UNIFORM MAINTENANCE	1,134.12	11,333.99	0.00	11,500.00	166.01	98.56	1.44
430-195 PW BOOT ALLOWANCE	2,553.40	4,738.32	0.00	2,600.00 (	2,138.32)	182.24 (	82.24)
430-200 MATERIALS & SUPPLIES	260.96	16,779.78	0.00	30,000.00	13,220.22	55.93	44.07
430-210 OFFICE SUPPLIES	239.53	974.47	0.00	1,800.00	825.53	54.14	45.86
430-240 GENERAL EXPENSE	219.01	10,048.51	0.00	15,000.00	4,951.49	66.99	33.01
430-245 CEMENT/BLACKTOP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-260 MINOR EQUIPMENT	0.00	3,834.77	0.00	9,000.00	5,165.23	42.61	57.39
430-313 ENGINEERING SERVICES	19,059.03	384,180.99	0.00	107,500.00 (	276,680.99)	357.38 (	257.38)
430-320 COMMUNICATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-330 VEHICLE OPERATING EXPEN	74,653.90	737,647.98	0.00	690,000.00 (	47,647.98)	106.91 (	6.91)
430-340 ADVERTISING & PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-372 ROAD IMPROVEMENTS	0.00	684,198.45	0.00	0.00 (	684,198.45)	0.00	100.00
430-373 TRAFFIC SIGNAL PROGRAM	8,357.42	117,688.97	0.00	144,254.00	26,565.03	81.58	18.42
430-374 EQUIP./MAINT. & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-384 RENTAL - EQUIPMENT	0.00	3,121.00	0.00	10,000.00	6,879.00	31.21	68.79
433-130 LIGHT & SIGN WAGES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
436-300 DRAINAGE IMPROVEMENTS	0.00	12,761.93	0.00	15,000.00	2,238.07	85.08	14.92
438-300 CONTRACTED SERVICES	0.00	18,729.40	0.00	30,000.00	11,270.60	62.43	37.57
439-740 MAJOR EQUIPMENT PURCHAS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
PUBLIC WORKS/HWY	310,433.91	3,585,158.17	0.00	2,396,511.00 (	1,188,647.17)	149.60 (	49.60)

UPPER MORELAND TOWNSHIP
DETAIL REVENUE & EXPENSE REPORT
FUND - 01 General Fund
CURRENT YEAR BUDGET

PAGE 13

	MONTH ENDING 12/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
INTERGOVERNMENTAL EXPENDITURES							
481-700 CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-710 OPEN SPACE FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-720 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
INTERGOVERNMENTAL EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	100.00
MISC. GOVT.EXPENSES/EMPL							
483-160 PENSION FUNDS	1,974,234.00	3,313,546.00	0.00	3,313,427.00 (	119.00)	100.00	0.00
483-161 SOCIAL SECURITY TAXES	83,019.82	1,071,062.36	0.00	1,034,127.00 (	36,935.36)	103.57 (	3.57)
486-156 HEALTH & LIFE INSURANCE(	22,993.35)	2,889,762.63	0.00	3,100,000.00	210,237.37	93.22	6.78
486-162 UNEMPLOYMENT COMPENSATI	0.00	75,158.88	0.00	115,000.00	39,841.12	65.36	34.64
483-995 MISC GOVT EXPENSES/EMPL	2,034,260.47	7,349,529.87	0.00	7,562,554.00	213,024.13	97.18	2.82
INSURANCE							
486-352 PROP./LIAB.INSURANCE	5,000.00	438,296.00	0.00	428,296.00 (	10,000.00)	102.33 (	2.33)
486-354 WORKERS COMPENSATION	0.00	512,870.00	0.00	492,629.00 (	20,241.00)	104.11 (	4.11)
486-995 INSURANCE	5,000.00	951,166.00	0.00	920,925.00 (	30,241.00)	103.28 (	3.28)
MISC GOVT EXPEND	2,039,260.47	8,300,695.87	0.00	8,483,479.00	182,783.13	97.85	2.15
INTERFUND OPERATING TRANSFERS							
492-860 TRANSFER TO STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-861 TRANSFER TO DEA PROCEED	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-862 TRANSFER TO FEES IN LIE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-863 TRANSFER TO LIQUID FUEL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-864 TRANSFER TO CAPITAL RES	0.00	400,000.00	0.00	100,000.00 (	300,000.00)	400.00 (	300.00)
492-865 TRANSFER TO TRAFFIC IMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-866 TRANSFER TO DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-997 TOTAL OPERATING TRANSFE	0.00	400,000.00	0.00	100,000.00 (	300,000.00)	400.00 (	300.00)
TOTAL EXPENDITURES	3,871,654.39	29,748,737.77	0.00	27,526,879.00 (	2,221,858.77)	108.07 (	8.07)

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

LIQUID FUEL FUND

Fiscal Year 25 Period 12

ASSETS

CASH ON HAND

474,693.64

TOTAL ASSETS

474,693.64

=====

LIABILITES & FUND BALANCE

FUND BALANCE (SURPLUS)

456,682.80

REVENUE CONTROL ACCOUNT

886,766.67

EXPENSE CONTROL ACCOUNT

(868,755.83)

TOTAL LIABS. & FUND BAL.

474,693.64

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UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 35 LIQUID FUEL FUND
 CURRENT YEAR BUDGET

PAGE 1

		MONTH ENDING 12/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
REVENUE								
341-000	INTEREST EARNED	1,215.54	27,127.08	0.00	30,000.00	2,872.92	90.42	9.58
363-000	LIQUID FUELS ALLOC	0.00	677,582.40	0.00	664,692.00 (	12,890.40)	101.94 (	1.94)
363-100	SNOW REMOVAL GRANTS	108,838.73	182,057.19	0.00	0.00 (	182,057.19)	0.00	100.00
380-000	FUND BALANCE TRANSFER	0.00	0.00	0.00	235,958.00	235,958.00	0.00	100.00
392-100	TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	TOTAL REVENUE	110,054.27	886,766.67	0.00	930,650.00	43,883.33	95.28	4.72
EXPENDITURES								
432-245	SNOW AND ICE MATERIALS	0.00	93,687.20	0.00	172,150.00	78,462.80	54.42	45.58
433-245	STREET SIGN MATERIALS	372.21	11,970.13	0.00	12,000.00	29.87	99.75	0.25
434-240	LIGHT FIXTURES	0.00	5,244.00	0.00	1,500.00 (	3,744.00)	349.60 (	249.60)
434-246	MATERIALS/SUPPLIES	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
434-361	ELECTRICITY	36,387.36	192,075.03	0.00	150,000.00 (	42,075.03)	128.05 (	28.05)
438-600	BRIDGE REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
438-740	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-200	PAVING MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-210	PUBLIC IMPROVEMENTS	0.00	565,779.47	0.00	590,000.00	24,220.53	95.89	4.11
	TOTAL EXPENDITURES	36,759.57	868,755.83	0.00	930,650.00	61,894.17	93.35	6.65

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

DEBT FUND

Fiscal Year 25 Period 12

ASSETS

CASH ON HAND	1,852,021.80	
RE TAX LIENS RECEIVABLE	(4,669.35)	
TOTAL ASSETS	-----	1,847,352.45 =====

LIABS. & FUND BALANCE

DEFERRED REVENUE CURB & SDWALK	8,204.92	
DEFERRED REVENUE RE TAX LIENS	(4,669.35)	
FUND BALANCE SURPLUS	918,291.57	
REVENUE CONTROL ACCOUNT	1,827,739.15	
EXPENSE CONTROL ACCOUNT	(902,213.84)	
TOTAL LIABS. & FUND BALANCE	-----	1,847,352.45 =====

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 23 DEBT FUND
 CURRENT YEAR BUDGET

PAGE 1

		MONTH ENDING 12/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
REVENUE								
301-150	DEBT SERVICE	5,803.75	1,802,604.89	0.00	1,818,954.00	16,349.11	99.10	0.90
301-200	PRIOR YEAR R/E TAXES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500	LIENS	271.47	11,296.29	0.00	8,000.00 (	3,296.29)	141.20 (	41.20)
301-600	R/E INTERIMS	11.14	3,480.32	0.00	3,000.00 (	480.32)	116.01 (	16.01)
301-820	DEBT CARRYOVER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-830	FEE FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
341-000	INTEREST EARNED	992.65	10,357.65	0.00	6,000.00 (	4,357.65)	172.63 (	72.63)
391-300	CURB ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-350	LOAN PAYMENT FIRE CO	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-400	TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	100.00
395-000	SURPLUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	TOTAL REVENUE	7,079.01	1,827,739.15	0.00	1,835,954.00	8,214.85	99.55	0.45
392-000	TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
EXPENDITURES								
471-300	PRIN./INT.-BONDS	0.00	882,042.52	0.00	1,812,511.00	930,468.48	48.66	51.34
471-400	PRINCIPAL- NEW RADIOS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
471-600	LEASE PAYMENTS	45.55	18,770.57	0.00	22,150.00	3,379.43	84.74	15.26
471-700	OTHER EXPENSE	0.00	1,400.75	0.00	1,293.00 (	107.75)	108.33 (	8.33)
492-861	TRANSFER TO FUND BALANC	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	TOTAL EXPENDITURES	45.55	902,213.84	0.00	1,835,954.00	933,740.16	49.14	50.86

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

ESCROW

Fiscal Year 25 Period 12

ASSETS

CASH	516,267.81		
TOTAL ASSETS		-----	516,267.81
			=====

LIABILITIES

POLICE DOMESTIC VIOLENCE ROOM	3,810.00		
PARKS	13,976.56		
PARKS GOLDEN AGE CLUB	23,253.09		
VETERANS MEMORIAL PARK	80,806.13		
PROFESSIONAL SERVICE AGREEMENTS	224,290.58		
CONTRACTED SERVICES	30.00		
REAL ESTATE TAXES	16,756.51		
1845 BYBERRY RD SUBDIVISION	18.00		
POLICE	21,197.00		
FIRE MARSHAL	520.00		
FIRE CO.DONATION	400.00		
Environmental Advisory Council	100.00		
FAULKNER ESCROW 2255 WYNADOTTE	66,982.91		
LICO ENTERPRISES ESCROW	8,671.95		
BLAIR MILL ESCROW	16,803.06		
FIRE ESCROW-VLADMIR SLIPCHENKO	7,652.60		
FIRE ESCROW - GENE BALL	30,999.42		
TOTAL LIABILITIES		-----	516,267.81
			=====

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

General Fund

Fiscal Year 25 Period 11

ASSETS

CASH	178,548.57	
PETTY CASH	825.00	
INVESTMENTS - CD'S	304,335.83	
INVESTMENTS PLGIT	5,868,187.01	
FEES IN LIEU OF PLANTINGS	232,476.23	
STORMWATER MANAGEMENT	56,282.09	
DEA PROCEEDS	20,442.80	
TRAFFIC IMPACT FEES	210,711.13	
AMERICAN RESCUE PLAN ACT	1,608,574.54	
ACCOUNTS RECEIVABLE	174,825.95	
TRASH FEES LIENED	66,874.55	
CURB & SIDEWALK LIENS	6,167.39	
MISC LIENS RECEIVABLE	40,303.50	
RE TAX LIENS RECEIVABLE	(106,138.92)	
TAXES RECEIVABLE	1,197,904.75	
DUE FROM BOND ISSUE	98,357.30	
DUE FROM CAPITAL RESERVE FUND	175,184.28	
TOTAL ASSETS		----- 10,133,862.00 =====

LIABILITIES & FUND BALANCE

ACCOUNTS PAYABLE	5,833.86	
TAX ANTICIPATION NOTE	0.00	
DUE TO GOVERNMENT UNITS	4,016.80	
DEFERRED REVENUE TRASH FEES LIENED	55,673.50	
DEFERRED REVENUES	1,342,188.83	
DEFERRED REVENUE RE TAX LIENS	(106,138.92)	
FUND BALANCE (SURPLUS)	4,937,490.54	
OPERATING RESERVE	1,296,864.19	
RESTRICTED-FEES IN LIEU OF	232,476.23	
RESTRICTED-STORMWATER MANAGEMENT	56,282.09	
RESTRICTED DEA PROCEEDS	20,442.80	
RESTRICTED TRAFFIC IMPACT	210,711.13	
REVENUE CONTROL ACCOUNT	27,955,104.33	
EXPENSE CONTROL ACCOUNT	(25,877,083.38)	
TOTAL LIABS & FUND BALANCE		----- 10,133,862.00 =====

UPPER MORELAND TOWNSHIP
SUMMARY REVENUE & EXPENSE REPORT
FUND - 01 General Fund
CURRENT YEAR BUDGET

PAGE 1

	MONTH ENDING 11/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
REAL PROPERTY TAXES	22,333.38	9,191,995.67	0.00	9,349,705.00	157,709.33	98.31	1.69
LOCAL ENABLING TAXES	1,061,338.64	12,413,675.69	0.00	12,030,000.00 (	383,675.69)	103.19 (	3.19)
LICENSES & PERMITS	104,066.56	474,077.25	0.00	460,000.00 (	14,077.25)	103.06 (	3.06)
FINES & FORFEITS	10,099.79	107,455.88	0.00	132,500.00	25,044.12	81.10	18.90
INTEREST	25,281.37	268,246.79	0.00	350,000.00	81,753.21	76.64	23.36
INTERGOVERNMENTAL REV	0.00	2,109,122.91	0.00	1,030,359.00 (	1,078,763.91)	204.70 (	104.70)
DEPARTMENTAL EARNINGS	61,478.27	3,146,195.96	0.00	3,358,302.00	212,106.04	93.68	6.32
MISC.INC	8,196.24	244,334.18	0.00	235,000.00 (	9,334.18)	103.97 (	3.97)
INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
TOTAL RECEIPTS	1,292,794.25	27,955,104.33	0.00	27,526,879.00 (	428,225.33)	101.56 (	1.56)

UPPER MORELAND TOWNSHIP
SUMMARY REVENUE & EXPENSE REPORT
FUND - 01 General Fund
CURRENT YEAR BUDGET

PAGE 2

	MONTH ENDING 11/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
EXPENDITURES							
400-997-00ADMIN-GEN GOVT	226,654.70	2,397,442.24	123,639.47	2,716,801.00	195,719.29	92.80	7.20
410-997-00PROTECTION/PERSONS & PR	682,344.59	8,603,564.47	382,978.76	8,362,218.00 (	624,325.23)	107.47 (	7.47)
413-997-00CODE ENFORCEMENT	24,559.26	454,320.31	0.00	479,633.00	25,312.69	94.72	5.28
415-997-00EMERGENCY MANAGEMENT	1,379.93	6,704.98	31,135.12	23,200.00 (	14,640.10)	163.10 (	63.10)
427-997-00PUB WORKS - SANITATION	150,710.14	1,586,027.48	375,608.00	2,128,073.00	166,437.52	92.18	7.82
430-997-00PUBLIC WORKS/HWY	221,552.23	3,274,724.26	627,942.63	2,396,511.00 (	1,506,155.89)	162.85 (	62.85)
450-995-00PARKS & RECREATIONS	131,596.96	1,944,683.24	79,020.22	1,873,033.00 (	150,670.46)	108.04 (	8.04)
456-997-00LIBRARY	0.00	948,181.00	0.00	963,931.00	15,750.00	98.37	1.63
463-997-00COMMUNITY REVITALIZATIO	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-997-00INTERGOVERNMENTAL EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	100.00
480-995-00MISC GOVT EXPEND	604,675.24	6,261,435.40	0.00	8,483,479.00	2,222,043.60	73.81	26.19
492-997-00TOTAL OPERATING TRANSFE	0.00	400,000.00	0.00	100,000.00 (	300,000.00)	400.00 (	300.00)
TOTAL EXPENDITURES	2,043,473.05	25,877,083.38	1,620,324.20	27,526,879.00	29,471.42	99.89	0.11

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RECEIPTS

REAL PROPERTY TAXES

301-100	R/E TAXES CURRENT	18,288.71	7,527,441.99	0.00	7,620,269.00	92,827.01	98.78	1.22
301-110	LIBRARY	2,215.37	911,832.09	0.00	923,074.00	11,241.91	98.78	1.22
301-120	FIRE PROTECTION	1,631.64	671,565.20	0.00	679,842.00	8,276.80	98.78	1.22
301-200	R/E TAXES PRIOR	0.00	0.00	0.00	10,000.00	10,000.00	0.00	100.00
301-201	LIBRARY PRIOR	0.00	0.00	0.00	3,000.00	3,000.00	0.00	100.00
301-202	FIRE PRIOR	0.00	0.00	0.00	1,500.00	1,500.00	0.00	100.00
301-300	R/E TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500	R/E TAXES LIENED	163.31	52,310.88	0.00	75,000.00	22,689.12	69.75	30.25
301-501	LIBRARY LIENS	19.78	6,438.80	0.00	12,500.00	6,061.20	51.51	48.49
301-502	FIRE LIENS	14.57	4,753.79	0.00	5,250.00	496.21	90.55	9.45
301-600	R/E TAXES INTERIM	0.00	14,568.79	0.00	15,000.00	431.21	97.13	2.87
301-601	LIBRARY INTERIMS	0.00	1,777.77	0.00	3,000.00	1,222.23	59.26	40.74
301-602	FIRE INTERIMS	0.00	1,306.36	0.00	1,270.00 (	36.36)	102.86 (	2.86)

301-995	REAL PROPERTY TAXES	22,333.38	9,191,995.67	0.00	9,349,705.00	157,709.33	98.31	1.69
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LOCAL ENABLING TAXES

310-100	REAL ESTATE TRANSFER TA	52,649.32	657,771.58	0.00	570,000.00 (	87,771.58)	115.40 (	15.40)
310-200	EARNED INCOME TAX	811,090.10	4,829,215.88	0.00	4,890,000.00	60,784.12	98.76	1.24
310-300	MERCANTILE TAX	4,825.49	1,828,915.82	0.00	1,900,000.00	71,084.18	96.26	3.74
310-500	OCCUPATIONAL PRIV. TAX	135,762.48	673,671.89	0.00	670,000.00 (	3,671.89)	100.55 (	0.55)
310-800	BUSINESS PRIVILEGE TAX	48,062.76	3,012,430.89	0.00	3,400,000.00	387,569.11	88.60	11.40
310-810	PRIOR YEAR BUSINESS TAX	8,948.49	1,411,669.63	0.00	600,000.00 (	811,669.63)	235.28 (	135.28)

310-995	LOCAL ENABLING TAXES	1,061,338.64	12,413,675.69	0.00	12,030,000.00 (	383,675.69)	103.19 (	3.19)
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LICENSES & PERMITS

321-000	BUSINESS LICENSES	697.00	23,029.55	0.00	26,000.00	2,970.45	88.58	11.42
321-620	CONTRACTORS REGISTRATIO	675.00	29,650.00	0.00	33,000.00	3,350.00	89.85	10.15
321-730	AMUSEMENT GAME PERMITS	0.00	600.00	0.00	1,000.00	400.00	60.00	40.00
321-800	CABLE TV FRANCHISE FEES	102,694.56	420,797.70	0.00	400,000.00 (	20,797.70)	105.20 (	5.20)

320-995	LICENSES & PERMITS	104,066.56	474,077.25	0.00	460,000.00 (	14,077.25)	103.06 (	3.06)
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FINES & FORFEITS

331-110	MOTOR VEHICLE VIOLATION	60.00	1,140.00	0.00	1,000.00 (	140.00)	114.00 (	14.00)
331-120	CODE ENFORCEMENT FINES	0.00	1,187.00	0.00	3,500.00	2,313.00	33.91	66.09

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331-121	FALSE ALARM FINES	3,975.00	17,025.00	0.00	20,600.00	3,575.00	82.65	17.35
331-130	DISTRICT JUSTICES	6,064.79	88,103.88	0.00	107,400.00	19,296.12	82.03	17.97
331-131	MISC.FINES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
330-995	FINES & FORFEITS	10,099.79	107,455.88	0.00	132,500.00	25,044.12	81.10	18.90

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INTEREST								
341-000	INTEREST EARNED	25,281.37	268,246.79	0.00	350,000.00	81,753.21	76.64	23.36
340-995	INTEREST	25,281.37	268,246.79	0.00	350,000.00	81,753.21	76.64	23.36
INTERGOVERNMENTAL REV								
351-120	FEMA DISASTER RELIEF	0.00	0.00	0.00	0.00	0.00	0.00	100.00
355-010	GRANTS FROM STATE GOV'T	0.00	1,157,247.92	0.00	100,000.00 (	1,057,247.92)	1,157.25	(1,057.25)
355-080	BEVERAGE LICENSES	0.00	5,350.00	0.00	5,500.00	150.00	97.27	2.73
355-140	ACT 205 PENSION	0.00	946,524.99	0.00	924,859.00 (	21,665.99)	102.34	(2.34)
357-050	GRANTS FROM COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	100.00
350-995	INTERGOVERNMENTAL REV	0.00	2,109,122.91	0.00	1,030,359.00 (	1,078,763.91)	204.70	(104.70)
	TAXES, PERMITS, FINES, IN	1,223,119.74	24,564,574.19	0.00	23,352,564.00 (	1,212,010.19)	105.19	(5.19)
DEPARTMENTAL EARNINGS								
361-000	ZONING, SUBDIVISION, LA	2,700.00	20,075.00	0.00	25,000.00	4,925.00	80.30	19.70
361-500	SALE-MAPS & PUBLICATION	0.00	70.00	0.00	50.00 (	20.00)	140.00	(40.00)
361-995	SALE-MAPS, ORDANCES &	2,700.00	20,145.00	0.00	25,050.00	4,905.00	80.42	19.58
PUBLIC SAFETY								
362-100	POLICE SERVICES	7,865.82	251,182.23	0.00	120,000.00 (	131,182.23)	209.32	(109.32)
362-410	BUILDING PERMITS	29,101.50	408,543.00	0.00	571,222.00	162,679.00	71.52	28.48
362-420	ELECTRICAL PERMITS	7,375.00	97,941.00	0.00	125,000.00	27,059.00	78.35	21.65
362-430	PLUMBING PERMITS	1,567.00	24,059.50	0.00	25,000.00	940.50	96.24	3.76
362-460	HEALTH INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
362-461	FIRE CODE PERMITS	740.00	77,015.00	0.00	100,000.00	22,985.00	77.02	22.98
362-462	P.W. INSPECTION SERVICE	0.00	540.54	0.00	1,000.00	459.46	54.05	45.95
362-463	Police Grants/Contribut	0.00	7,500.00	0.00	10,000.00	2,500.00	75.00	25.00
362-464	TURNPIKE FUND	1,900.00	15,500.00	0.00	15,000.00 (	500.00)	103.33	(3.33)
362-465	FIRE INSURANCE RECOVERY	1,109.50	10,943.63	0.00	50,000.00	39,056.37	21.89	78.11
362-995	PUBLIC SAFETY	49,658.82	893,224.90	0.00	1,017,222.00	123,997.10	87.81	12.19
HIGHWAY & SANITATION								
363-100	STREET OPENINGS/POLES F	738.00	5,799.00	0.00	5,000.00 (	799.00)	115.98	(15.98)
363-230	BUS SHELTER REVENUES	3,500.00	38,500.00	0.00	42,000.00	3,500.00	91.67	8.33
364-300	REFUSE CHARGES	809.00	11,563.00	0.00	10,000.00 (	1,563.00)	115.63	(15.63)
364-310	RECYCLED MATERIALS	0.00	4,896.00	0.00	3,000.00 (	1,896.00)	163.20	(63.20)

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364-311	BIO'GRDBLE BAGS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
364-600	REFUSE COLLECTION FEE (	1,738.00)	1,504,792.80	0.00	1,557,030.00	52,237.20	96.65	3.35
364-601	PRIOR YR.REFUSE COLLECT	0.00	10,318.50	0.00	13,000.00	2,681.50	79.37	20.63
363-995	HIGHWAY & SANITATION	3,309.00	1,575,869.30	0.00	1,630,030.00	54,160.70	96.68	3.32
RECREATIONAL FACILITIES								
367-000	RECREATIONAL FEES	2,533.95	144,541.96	0.00	180,000.00	35,458.04	80.30	19.70
367-100	SUMMER CAMP FEES	0.00	484,598.30	0.00	460,000.00 (	24,598.30)	105.35 (	5.35)
367-200	LEAGUE FEES	2,390.00	12,655.00	0.00	14,000.00	1,345.00	90.39	9.61
367-900	DISCOUNT TICKET/TRIPS	886.50	15,161.50	0.00	32,000.00	16,838.50	47.38	52.62
367-905	LITTLE BEARS CAMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
367-995	RECREATIONAL FACILITIES	5,810.45	656,956.76	0.00	686,000.00	29,043.24	95.77	4.23
	DEPARTMENTAL EARNINGS	61,478.27	3,146,195.96	0.00	3,358,302.00	212,106.04	93.68	6.32

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MISCELLANEOUS INCOME							
391-100 MISC. INCOME	658.24	111,121.22	0.00	100,000.00 (	11,121.22)	111.12 (	11.12)
391-200 INSURANCE INCOME	5,300.00	130,974.96	0.00	35,000.00 (	95,974.96)	374.21 (	274.21)
391-300 CURB & SIDEWALK ASSESSM	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-400 OFFICE LEASE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-500 DEVELOPER CONTRIBUTIONS	2,238.00	2,238.00	0.00	100,000.00	97,762.00	2.24	97.76
380-995 MISCELLANEOUS INCOME	8,196.24	244,334.18	0.00	235,000.00 (	9,334.18)	103.97 (	3.97)
INTERFUND OP. TRANS							
392-000 TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-100 TRANSFER FROM FEES IN L	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-200 TRSF FROM STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-600 TRANSFER FROM TRAFFIC I	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-900 TRANSFER FROM CAPITAL R	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-901 TRANSFER FROM DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-902 TRANSFER FROM ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-995 INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS							
395-000 FUND BALANCE TRANSFER	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
395-995 FUND BALANCE TRANSFER	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
TOTAL RECEIPTS	1,292,794.25	27,955,104.33	0.00	27,526,879.00 (	428,225.33)	101.56 (	1.56)

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EXPENDITURES							
ADMINISTRATION							
400-113 SALARIES-ELECTED OFFICI	0.00	22,929.20	0.00	30,625.00	7,695.80	74.87	25.13
401-121 MANAGER COMPENSATION	14,853.04	181,821.78	0.00	193,090.00	11,268.22	94.16	5.84
401-130 SALARIES - OFFICE	79,126.33	934,413.42	0.00	993,426.00	59,012.58	94.06	5.94
401-200 MATERIAL & SUPPLIES	312.30	14,960.04	0.00	15,000.00	39.96	99.73	0.27
401-240 GENERAL EXPENSES	8,103.51	89,894.93	0.00	100,000.00	10,105.07	89.89	10.11
401-260 MINOR EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
401-320 COMMUNICATION EXPENSES	23,994.20	247,293.94	32,009.82	361,380.00	82,076.24	77.29	22.71
401-340 ADVERTISING & PRINTING	1,378.02	7,345.77	0.00	15,500.00	8,154.23	47.39	52.61
401-374 EQUIP./MAINT. & REPAIRS	976.47	18,472.95	9,214.77	24,400.00 (	3,287.72)	113.47 (	13.47)
401-450 CONTRACTED SERVICES	13,241.18	166,343.39	0.00	150,000.00 (	16,343.39)	110.90 (	10.90)
401-460 RE TAX REFUNDS	0.00	4,683.02	0.00	5,000.00	316.98	93.66	6.34
401-520 CONTRIBUTIONS	3,500.00	95,869.50	0.00	48,500.00 (	47,369.50)	197.67 (	97.67)
401-740 MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
401-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
402-100 TOWNSHIP AUDITOR	3,141.75	54,048.90	0.00	65,000.00	10,951.10	83.15	16.85
402-312 EARNED INCOME TAX COLLE	996.09	15,288.62	0.00	50,000.00	34,711.38	30.58	69.42
402-314 LEGAL SERVICES	11,978.08	198,358.86	0.00	225,000.00	26,641.14	88.16	11.84
400-995 ADMINISTRATION	161,600.97	2,051,724.32	41,224.59	2,276,921.00	183,972.09	91.92	8.08
TAX COLLECTION							
403-114 CONTRACT SERVICES	2,838.46	34,061.52	0.00	36,900.00	2,838.48	92.31	7.69
403-353 TAX COLLECTOR'S BOND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
403-995 TAX COLLECTION	2,838.46	34,061.52	0.00	36,900.00	2,838.48	92.31	7.69
TOWNSHIP BUILDING							
409-140 SALARIES & WAGES	3,539.25	42,334.50	0.00	50,700.00	8,365.50	83.50	16.50
409-200 MATERIALS & SUPPLIES	324.29	4,403.35	0.00	6,250.00	1,846.65	70.45	29.55
409-360 UTILITIES	9,136.01	75,721.08	0.00	85,000.00	9,278.92	89.08	10.92
409-373 MAINTENANCE & REPAIRS	38,682.67	131,360.36	75,810.88	183,700.00 (	23,471.24)	112.78 (	12.78)
409-375 SHADE TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
409-450 CONTRACT SERVICES	10,533.05	57,837.11	6,604.00	77,330.00	12,888.89	83.33	16.67
409-995 TOWNSHIP BUILDING	62,215.27	311,656.40	82,414.88	402,980.00	8,908.72	97.79	2.21
GENERAL ADMINISTRATION	226,654.70	2,397,442.24	123,639.47	2,716,801.00	195,719.29	92.80	7.20

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PROTECTION TO PERSONS & PROPERTY							
POLICE PROTECTION							
410-120	CHIEF COMPENSATION	14,261.53	171,138.47	0.00	185,400.00	14,261.53	92.31 7.69
410-130	SALARY - CROSSING GUARD	766.08	4,297.76	0.00	7,256.00	2,958.24	59.23 40.77
410-131	SALARY - LTS., SGTS.	97,182.62	1,204,516.23	0.00	1,302,669.00	98,152.77	92.47 7.53
410-132	SALARY - PATROL OFFICER	320,329.80	3,788,510.19	0.00	3,965,424.00	176,913.81	95.54 4.46
410-133	TWP.OVERTIME	39,175.15	540,266.15	0.00	375,000.00 (	165,266.15)	144.07 (44.07)
410-134	REIMBURSE OVERTIME	5,086.62	142,579.85	0.00	60,057.00 (	82,522.85)	237.41 (137.41)
410-135	OVERTIME/COURT/HEARINGS	5,015.53	48,526.99	0.00	52,500.00	3,973.01	92.43 7.57
410-140	SALARY - CLERICAL	33,538.60	391,791.26	0.00	400,489.00	8,697.74	97.83 2.17
410-200	MATERIAL & SUPPLIES	29.95	13,260.90	0.00	18,600.00	5,339.10	71.30 28.70
410-238	UNIFORMS	3,932.19	70,390.25	5,507.92	75,000.00 (	898.17)	101.20 (1.20)
410-239	AMMUNITION	867.29	13,869.98	46,709.52	21,000.00 (	39,579.50)	288.47 (188.47)
410-240	GENERAL EXPENSE	2,480.10	29,562.82	0.00	84,750.00	55,187.18	34.88 65.12
410-260	MINOR EQUIPMENT PURCHAS	0.00	30,878.79	0.00	40,000.00	9,121.21	77.20 22.80
410-317	CONTRACT SERVICES	2,511.38	84,449.27	0.00	103,850.00	19,400.73	81.32 18.68
410-320	COMMUNICATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00 100.00
410-340	ADVERTISING & PRINTING	0.00	1,050.00	0.00	1,628.00	578.00	64.50 35.50
410-372	TRAFFIC SIGNAL REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
410-374	EQUIP., MAINT. & REPAIR	0.00	4,060.25	0.00	4,215.00	154.75	96.33 3.67
410-740	MAJOR EQUIPMENT PURCHAS	0.00	56,987.52	249,155.96	0.00 (	306,143.48)	0.00 100.00
410-800	GRANT PROCEEDS	520.65	11,907.79	0.00	0.00 (	11,907.79)	0.00 100.00
410-995	POLICE PROTECTION	525,697.49	6,608,044.47	301,373.40	6,697,838.00 (	211,579.87)	103.16 (3.16)

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FIRE PROTECTION							
411-120 FIRE CHIEF/MARSHALL	10,736.53	130,448.74	0.00	139,575.00	9,126.26	93.46	6.54
411-130 WAGES - STAFF	96,635.00	1,151,712.14	0.00	1,061,105.00 (	90,607.14)	108.54 (	8.54)
411-200 MATERIALS & SUPPLIES	0.00	286.35	0.00	2,000.00	1,713.65	14.32	85.68
411-210 GENERAL OFFICE SUPPLIES	0.00	213.74	0.00	0.00 (	213.74)	0.00	100.00
411-226 BUILDING JANITORIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-227 JANITORIAL/SUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-232 ENGINEERING FUEL	1,365.97	12,911.12	0.00	15,000.00	2,088.88	86.07	13.93
411-238 UNIFORM EXPENSE	0.00	7,860.10	0.00	10,500.00	2,639.90	74.86	25.14
411-240 GENERAL FIRE POLICE	86.60	10,128.77	0.00	0.00 (	10,128.77)	0.00	100.00
411-241 FIRE POLICE REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-242 EQUIPMENT REPLACEMENT	233.76	10,988.43	0.00	13,200.00	2,211.57	83.25	16.75
411-250 EQUIPMENT MAINTENANCE	2,253.14	11,674.93	0.00	18,000.00	6,325.07	64.86	35.14
411-260 EQUIPMENT NEW	0.00	4,773.67	10,141.88	11,500.00 (	3,415.55)	129.70 (	29.70)
411-327 COMMUNICATION MAINTENAN	119.38	7,416.09	0.00	9,000.00	1,583.91	82.40	17.60
411-328 STIPEND-CHIEFS	0.00	183.12	0.00	5,000.00	4,816.88	3.66	96.34
411-329 INCENTIVE FUND	4,137.88	20,761.49	0.00	40,000.00	19,238.51	51.90	48.10
411-331 TRAVEL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-340 GENERAL FIRE PREVENTION	0.00	4,951.22	0.00	5,000.00	48.78	99.02	0.98
411-352 LIABILITY INSURANCE	0.00	0.00	0.00	6,500.00	6,500.00	0.00	100.00
411-354 WORKERS COMP. INSURANCE	3,999.00	59,827.00	0.00	45,000.00 (	14,827.00)	132.95 (	32.95)
411-360 BUILDING OPERATIONS	100.82	74,351.32	0.00	70,000.00 (	4,351.32)	106.22 (	6.22)
411-361 BLDG. OPER/SUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-363 HYDRANT SERVICE	3,302.76	93,725.02	0.00	100,000.00	6,274.98	93.73	6.27
411-372 ENGINEERING MAINTENANCE	1,404.88	27,491.98	5,073.14	50,000.00	17,434.88	65.13	34.87
411-373 BUILDING MAINTENANCE	21,470.00	50,483.64	0.00	32,000.00 (	18,483.64)	157.76 (	57.76)
411-374 BLDG.MAINTENANCE SUB ST	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-450 CONTRACTED SERVICES	2,846.50	18,266.11	0.00	15,000.00 (	3,266.11)	121.77 (	21.77)
411-460 GENERAL TRAINING	454.88	12,781.51	0.00	16,000.00	3,218.49	79.88	20.12
411-461 FIRE RELIEF ASSN STATE	0.00	254,880.01	0.00	0.00 (	254,880.01)	0.00	100.00
411-700 CAPITAL EQUIP.FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-740 MAJOR EQUIPMENT	7,500.00	29,403.50	66,390.34	0.00 (	95,793.84)	0.00	100.00
411-995 FIRE PROTECTION	156,647.10	1,995,520.00	81,605.36	1,664,380.00 (	412,745.36)	124.80 (	24.80)
PROTECTION TO PERSON &	682,344.59	8,603,564.47	382,978.76	8,362,218.00 (	624,325.23)	107.47 (	7.47)

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 01 General Fund
 CURRENT YEAR BUDGET

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	MONTH ENDING 11/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
CODE ENFORCEMENT							
413-120 SALARY - DIRECTOR	10,163.64	125,080.04	0.00	134,227.00	9,146.96	93.19	6.81
413-130 SALARY/PROFESSIONAL STA	6,849.94	83,899.28	0.00	90,749.00	6,849.72	92.45	7.55
413-140 SALARY - CLERICAL	6,258.68	108,054.01	0.00	122,157.00	14,102.99	88.46	11.54
413-200 MATERIALS & SUPPLIES	0.00	660.88	0.00	1,500.00	839.12	44.06	55.94
413-240 GENERAL EXPENSES	69.00	6,255.68	0.00	8,200.00	1,944.32	76.29	23.71
413-260 MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-314 ZONING HEARING SOLICITO	0.00	19,117.50	0.00	15,000.00 (	4,117.50)	127.45 (	27.45)
413-316 ZONING HEARING STENO.	1,218.00	11,135.75	0.00	15,000.00	3,864.25	74.24	25.76
413-317 PEST CONTROL	0.00	1,421.00	0.00	1,800.00	379.00	78.94	21.06
413-340 ADVERTISING & PRINTING	0.00	7,511.07	0.00	9,000.00	1,488.93	83.46	16.54
413-450 CONTRACT SERVICES	0.00	25,969.23	0.00	82,000.00	56,030.77	31.67	68.33
413-520 CONTRIBUTION TO INSTITU	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-740 MAJOR EQUIPMENT	0.00	65,215.87	0.00	0.00 (	65,215.87)	0.00	100.00
413-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
CODE ENFORCEMENT	24,559.26	454,320.31	0.00	479,633.00	25,312.69	94.72	5.28

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 01 General Fund
 CURRENT YEAR BUDGET

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	MONTH ENDING 11/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
EMERGENCY MANAGEMENT							
415-120 FIRE CHIEF/MARSHALL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-130 WAGES - STAFF	0.00 (	9.13)	0.00	0.00	9.13	0.00	100.00
415-200 MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-238 UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-240 GENERAL EXPENSE	1,379.93	3,966.66	0.00	11,200.00	7,233.34	35.42	64.58
415-450 CONTRACTED SERVICES	0.00	637.14	0.00	0.00 (	637.14)	0.00	100.00
415-740 MAJOR EQUIPMENT	0.00	0.00	31,135.12	0.00 (	31,135.12)	0.00	100.00
415-800 EMER MANAGEMENT COORD	0.00	2,110.31	0.00	12,000.00	9,889.69	17.59	82.41
EMERGENCY MANAGEMENT	1,379.93	6,704.98	31,135.12	23,200.00 (	14,640.10)	163.10 (	63.10)

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 01 General Fund
 CURRENT YEAR BUDGET

PAGE 11

	MONTH ENDING 11/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
SOLID WASTE COLLECTION & DISPOSAL							
427-130 SALARIES & WAGES	99,514.63	1,082,311.48	0.00	1,464,391.00	382,079.52	73.91	26.09
427-131 OVERTIME	1,755.89	29,085.64	0.00	22,212.00 (	6,873.64)	130.95 (	30.95)
427-191 UNIFORM MAINTENANCE	1,344.11	10,199.83	0.00	12,000.00	1,800.17	85.00	15.00
427-192 SAFETY EQUIPMENT	815.62	4,049.28	0.00	5,000.00	950.72	80.99	19.01
427-195 BOOT ALLOWANCE	0.00	180.00	0.00	3,600.00	3,420.00	5.00	95.00
427-240 GENERAL EXPENSE	0.00	31.93	0.00	0.00 (	31.93)	0.00	100.00
427-331 BIO'GRDBLE BAGS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
427-365 DISPOSAL FEES	40,741.21	403,312.17	0.00	480,870.00	77,557.83	83.87	16.13
427-384 RECYCLING FEES	6,538.68	56,857.15	0.00	140,000.00	83,142.85	40.61	59.39
427-740 MAJOR EQUIPMENT PURCHAS	0.00	0.00	375,608.00	0.00 (	375,608.00)	0.00	100.00
427-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SOLID WASTE COLLECTION	150,710.14	1,586,027.48	375,608.00	2,128,073.00	166,437.52	92.18	7.82
PUBLIC WORKS/HWY							
430-120 SALARY - SUPT.	10,747.10	132,087.98	0.00	141,412.00	9,324.02	93.41	6.59
430-130 WAGES	89,783.83	1,068,327.38	0.00	998,445.00 (	69,882.38)	107.00 (	7.00)
430-131 OVERTIME	36,125.36	174,747.71	0.00	190,000.00	15,252.29	91.97	8.03
430-191 UNIFORM MAINTENANCE	1,344.14	10,199.87	0.00	11,500.00	1,300.13	88.69	11.31
430-195 PW BOOT ALLOWANCE	800.00	2,184.92	0.00	2,600.00	415.08	84.04	15.96
430-200 MATERIALS & SUPPLIES	141.00	16,518.82	0.00	30,000.00	13,481.18	55.06	44.94
430-210 OFFICE SUPPLIES	228.76	734.94	0.00	1,800.00	1,065.06	40.83	59.17
430-240 GENERAL EXPENSE	285.13	9,829.50	0.00	15,000.00	5,170.50	65.53	34.47
430-245 CEMENT/BLACKTOP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-260 MINOR EQUIPMENT	0.00	3,834.77	0.00	9,000.00	5,165.23	42.61	57.39
430-313 ENGINEERING SERVICES	24,106.25	365,121.96	0.00	107,500.00 (	257,621.96)	339.65 (	239.65)
430-320 COMMUNICATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-330 VEHICLE OPERATING EXPEN	45,270.59	662,994.08	49,268.62	690,000.00 (	22,262.70)	103.23 (	3.23)
430-340 ADVERTISING & PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-372 ROAD IMPROVEMENTS	0.00	684,198.45	0.00	0.00 (	684,198.45)	0.00	100.00
430-373 TRAFFIC SIGNAL PROGRAM	10,754.07	109,331.55	0.00	144,254.00	34,922.45	75.79	24.21
430-374 EQUIP./MAINT. & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-384 RENTAL - EQUIPMENT	1,966.00	3,121.00	0.00	10,000.00	6,879.00	31.21	68.79
433-130 LIGHT & SIGN WAGES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
436-300 DRAINAGE IMPROVEMENTS	0.00	12,761.93	0.00	15,000.00	2,238.07	85.08	14.92
438-300 CONTRACTED SERVICES	0.00	18,729.40	86,127.76	30,000.00 (	74,857.16)	349.52 (	249.52)
439-740 MAJOR EQUIPMENT PURCHAS	0.00	0.00	492,546.25	0.00 (	492,546.25)	0.00	100.00
439-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
PUBLIC WORKS/HWY	221,552.23	3,274,724.26	627,942.63	2,396,511.00 (	1,506,155.89)	162.85 (	62.85)

UPPER MORELAND TOWNSHIP
DETAIL REVENUE & EXPENSE REPORT
FUND - 01 General Fund
CURRENT YEAR BUDGET

PAGE 13

	MONTH ENDING 11/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
INTERGOVERNMENTAL EXPENDITURES							
481-700 CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-710 OPEN SPACE FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-720 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
INTERGOVERNMENTAL EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	100.00
MISC. GOVT. EXPENSES/EMPL							
483-160 PENSION FUNDS	0.00	1,339,312.00	0.00	3,313,427.00	1,974,115.00	40.42	59.58
483-161 SOCIAL SECURITY TAXES	73,301.35	988,042.54	0.00	1,034,127.00	46,084.46	95.54	4.46
486-156 HEALTH & LIFE INSURANCE	255,515.64	2,912,755.98	0.00	3,100,000.00	187,244.02	93.96	6.04
486-162 UNEMPLOYMENT COMPENSATI	0.00	75,158.88	0.00	115,000.00	39,841.12	65.36	34.64
483-995 MISC GOVT EXPENSES/EMPL	328,816.99	5,315,269.40	0.00	7,562,554.00	2,247,284.60	70.28	29.72
INSURANCE							
486-752 PROP./LIAB. INSURANCE	107,074.00	433,296.00	0.00	428,296.00 (	5,000.00)	101.17 (	1.17)
486-754 WORKERS COMPENSATION	168,784.25	512,870.00	0.00	492,629.00 (	20,241.00)	104.11 (	4.11)
486-995 INSURANCE	275,858.25	946,166.00	0.00	920,925.00 (	25,241.00)	102.74 (	2.74)
MISC GOVT EXPEND	604,675.24	6,261,435.40	0.00	8,483,479.00	2,222,043.60	73.81	26.19
INTERFUND OPERATING TRANSFERS							
492-860 TRANSFER TO STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-861 TRANSFER TO DEA PROCEED	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-862 TRANSFER TO FEES IN LIE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-863 TRANSFER TO LIQUID FUEL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-864 TRANSFER TO CAPITAL RES	0.00	400,000.00	0.00	100,000.00 (	300,000.00)	400.00 (	300.00)
492-865 TRANSFER TO TRAFFIC IMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-866 TRANSFER TO DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-997 TOTAL OPERATING TRANSFE	0.00	400,000.00	0.00	100,000.00 (	300,000.00)	400.00 (	300.00)
TOTAL EXPENDITURES	2,043,473.05	25,877,083.38	1,620,324.20	27,526,879.00	29,471.42	99.89	0.11

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

LIQUID FUEL FUND

Fiscal Year 25 Period 11

ASSETS

CASH ON HAND

401,398.94

TOTAL ASSETS

401,398.94

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LIABILITES & FUND BALANCE

FUND BALANCE (SURPLUS)

456,682.80

REVENUE CONTROL ACCOUNT

776,712.40

EXPENSE CONTROL ACCOUNT

(831,996.26)

TOTAL LIABS. & FUND BAL.

401,398.94

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UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 35 LIQUID FUEL FUND
 CURRENT YEAR BUDGET

PAGE 1

		MONTH ENDING 11/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
REVENUE								
341-000	INTEREST EARNED	1,322.12	25,911.54	0.00	30,000.00	4,088.46	86.37	13.63
363-000	LIQUID FUELS ALLOC	0.00	677,582.40	0.00	664,692.00 (	12,890.40)	101.94 (	1.94)
363-100	SNOW REMOVAL GRANTS	891.81	73,218.46	0.00	0.00 (	73,218.46)	0.00	100.00
380-000	FUND BALANCE TRANSFER	0.00	0.00	0.00	235,958.00	235,958.00	0.00	100.00
392-100	TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	TOTAL REVENUE	2,213.93	776,712.40	0.00	930,650.00	153,937.60	83.46	16.54
EXPENDITURES								
432-245	SNOW AND ICE MATERIALS	0.00	93,687.20	100,160.00	172,150.00 (	21,697.20)	112.60 (	12.60)
433-245	STREET SIGN MATERIALS	280.05	11,597.92	0.00	12,000.00	402.08	96.65	3.35
434-240	LIGHT FIXTURES	0.00	5,244.00	0.00	1,500.00 (	3,744.00)	349.60 (	249.60)
434-246	MATERIALS/SUPPLIES	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
434-361	ELECTRICITY	26,800.97	155,687.67	0.00	150,000.00 (	5,687.67)	103.79 (	3.79)
438-600	BRIDGE REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
438-740	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-200	PAVING MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-210	PUBLIC IMPROVEMENTS	6,433.33	565,779.47	0.00	590,000.00	24,220.53	95.89	4.11
	TOTAL EXPENDITURES	33,514.35	831,996.26	100,160.00	930,650.00 (	1,506.26)	100.16 (	0.16)

UPPER MORELAND TOWNSHIP
STATEMENT OF FINANCIAL POSITION

DEBT FUND

Fiscal Year 25 Period 11

ASSETS

CASH ON HAND	1,844,988.34	
RE TAX LIENS RECEIVABLE	(4,397.88)	
TOTAL ASSETS	-----	1,840,590.46 =====

LIABS. & FUND BALANCE

DEFERRED REVENUE CURB & SDWALK	8,204.92	
DEFERRED REVENUE RE TAX LIENS	(4,397.88)	
FUND BALANCE SURPLUS	918,291.57	
REVENUE CONTROL ACCOUNT	1,820,660.14	
EXPENSE CONTROL ACCOUNT	(902,168.29)	
TOTAL LIABS. & FUND BALANCE	-----	1,840,590.46 =====

UPPER MORELAND TOWNSHIP
 DETAIL REVENUE & EXPENSE REPORT
 FUND - 23 DEBT FUND
 CURRENT YEAR BUDGET

PAGE 1

	MONTH ENDING 11/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
REVENUE							
301-150 DEBT SERVICE	4,365.49	1,796,801.14	0.00	1,818,954.00	22,152.86	98.78	1.22
301-200 PRIOR YEAR R/E TAXES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500 LIENS	38.98	11,024.82	0.00	8,000.00 (	3,024.82)	137.81 (	37.81)
301-600 R/E INTERIMS	0.00	3,469.18	0.00	3,000.00 (	469.18)	115.64 (	15.64)
301-820 DEBT CARRYOVER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-830 FEE FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
341-000 INTEREST EARNED	759.92	9,365.00	0.00	6,000.00 (	3,365.00)	156.08 (	56.08)
391-300 CURB ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-350 LOAN PAYMENT FIRE CO	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-400 TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	100.00
395-000 SURPLUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL REVENUE	5,164.39	1,820,660.14	0.00	1,835,954.00	15,293.86	99.17	0.83
392-000 TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
EXPENDITURES							
471-300 PRIN./INT.-BONDS	0.00	882,042.52	0.00	1,812,511.00	930,468.48	48.66	51.34
471-400 PRINCIPAL- NEW RADIOS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
471-500 LEASE PAYMENTS	1,683.07	18,725.02	0.00	22,150.00	3,424.98	84.54	15.46
471-700 OTHER EXPENSE	0.00	1,400.75	0.00	1,293.00 (	107.75)	108.33 (	8.33)
492-861 TRANSFER TO FUND BALANC	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL EXPENDITURES	1,683.07	902,168.29	0.00	1,835,954.00	933,785.71	49.14	50.86

UPPER MORELAND TOWNSHIP
STATEMENT OF FINANCIAL POSITION

ESCROW

Fiscal Year 25 Period 11

ASSETS

CASH	512,506.72		
TOTAL ASSETS		-----	512,506.72 =====

LIABILITIES

POLICE DOMESTIC VIOLENCE ROOM	3,810.00		
PARKS	13,976.56		
PARKS GOLDEN AGE CLUB	21,992.00		
VETERANS MEMORIAL PARK	80,806.13		
PROFESSIONAL SERVICE AGREEMENTS	221,790.58		
CONTRACTED SERVICES	30.00		
REAL ESTATE TAXES	16,756.51		
1845 BYBERRY RD SUBDIVISION	18.00		
POLICE	21,197.00		
FIRE MARSHAL	520.00		
FIRE CO.DONATION	400.00		
Environmental Adisory Council	100.00		
FAULKNER ESCROW 2255 WYNADOTTE	66,982.91		
LICO ENTERPRISES ESCROW	8,671.95		
BLAIR MILL ESCROW	16,803.06		
FIRE ESCROW-VLADMIR SLIPCHENKO	7,652.60		
FIRE ESCROW - GENE BALL	30,999.42		
TOTAL LIABILITIES		-----	512,506.72 =====

**UPPER MORELAND TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA**

RESOLUTION NO. R-2026-XX

RESOLUTION GRANTING A TCC DELEGATE APPOINTMENT

WHEREAS, Act 32 § 505(b) requires the governing bodies of school districts, townships, boroughs, and cities that impose an earned income tax to appoint one voting delegate and one or more alternate delegates to be their Tax Collection Committee (TCC) representatives. The purpose of this resolution is to appoint the required delegates. The appointed individuals have consented to appointment.

WHEREAS, if the primary voting delegate cannot be present for a TCC meeting, the first alternate voting delegate shall be the representative at the TCC meeting. If both the primary voting delegate and the first alternate voting delegate cannot be present for a TCC meeting, the second alternate voting delegate shall be the representative at the TCC meeting.

WHEREAS, these appointments are effective immediately and shall continue until successors are appointed. Delegates shall be appointed each year in November or December or as soon thereafter as possible. All delegates shall serve at the pleasure of this governing body and may be removed at any time.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Upper Moreland Township, Montgomery County, Pennsylvania that the following individuals are appointed as TCC delegates for Upper Moreland Township, Montgomery County, Pennsylvania.

Primary voting delegate: John D. Bates

First alternate voting delegate: Patrick T. Stasio

Second alternate voting delegate: _____

DULY PRESENTED AND ADOPTED by the Board of Commissioners of Upper Moreland Township, Montgomery County, Pennsylvania, this 2nd day of March, 2026.

Attest:

UPPER MORELAND TOWNSHIP
BOARD OF COMMISSIONERS

Patrick T. Stasio, Secretary

Clifton "Kip" McFatrige, President

**UPPER MORELAND TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA**

RESOLUTION R-2026-XX

A RESOLUTION BY THE UPPER MORELAND TOWNSHIP BOARD OF COMMISSIONERS APPOINTING MEMBERS TO THE UPPER MORELAND TOWNSHIP ZONING HEARING BOARD.

WHEREAS, The Pennsylvania Municipalities Planning Code, Act 247 of 1968, as reenacted and amended, requires that members of the Upper Moreland Township Zoning Hearing Board be appointed by Resolution of the Upper Moreland Township Board of Commissioners; and

WHEREAS, the Board of Commissioners desires to appoint members to the Upper Moreland Township Zoning Hearing Board; and

NOW, THEREFORE, BE IT RESOLVED, by the Upper Moreland Township Board of Commissioners that the following members are hereby appointed to the Upper Moreland Township Zoning Hearing Board, for the specified term and position:

1. Anthony Corbett, Member
Reappointment: 3/2/2026
Expiration: 12/31/2030
2. Jennifer T. Mullen, Alternate Member
Appointment: 3/2/2026
Expiration: 12/30/2026

DULY PRESENTED AND ADOPTED by the Board of Commissioners of Upper Moreland Township, Montgomery County, Pennsylvania, this 2nd day of March, 2026.

ATTEST:

**UPPER MORELAND TOWNSHIP
BOARD OF COMMISSIONERS**

Patrick T. Stasio, Secretary

Kip McFatridge, President

TOWNSHIP of UPPER MORELAND

Montgomery County, Pennsylvania

117 Park Avenue, Willow Grove, PA 19090-3215

Telephone (215) 659-3100 / Fax (215) 659-7363

COMMISSIONERS

KIP McFATRIDGE

President

SUSAN WORTH-LAMANNA

Vice President

SARAH BYRNES

DEMOND MULLEN

BENJAMIN W. OLSZEWSKI

SANDRA RICHMAN

JAY SILVERMAN



OFFICIALS

PATRICK T. STASIO

Township Manager

JOHN D. BATES

Assistant Township Manager/

Director of Finance

ALEX H. LEVY

Township Treasurer

SEAN P. KILKENNY, ESQ.

Township Solicitor

Agenda Summary

Finance and Administration Committee Meeting – November 24, 2025

Finance and Administration Committee Meeting – February 9, 2026

Agenda Item:	Security Cost Reduction Request by the Women's Board Concerning the June Fete Festival
Prepared by:	Patrick Stasio, Township Manager
Attachments:	Letter from Deborah Gates, June Fete Grounds Chair
Background/Analysis:	The Women's Board is requesting the Board of Commissioners consider a reduction in the security costs for the annual June Fete event. In recent years, due to other local event security and safety concerns, Upper Moreland has requested security enhancements for the annual event. The June Fete Committee has worked with the Township to enhance security protocols. These enhancements, and past security requests, have increased the security costs incurred by the Township, which are directly invoiced to the June Fete Committee, who then reimburses the Township for the cost. The Township invoices all groups who utilize Police, Parks and Recreation, Public Works, or other staff who assist with community events, if the Township is not a direct partner for the event. Pending the department and the staff needed for the event, hourly rates may vary from group to group.
Fiscal Impact/Sources:	Pending the Commissioners decision, the effect is zero cost or the amount the Commissioners desire to reduce the security expenses.
Alternatives:	N/A
Recommend Action:	Move forward for Full Board consideration

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The Abington Health Foundation Women's Board has been hosting the June Fete since 1913. It has become a beloved event for the members of the Upper Moreland and surrounding communities, that provides family-friendly entertainment to kick off the summer and the residents look forward to it each year. While it would be easy to generate additional revenue by increasing fees, we have made a concerted effort throughout the years to keep the fair an affordable event for families of the community. For example, entrance fees have not increased in over a decade.

Over the years, we have built relationships with many community partners who have helped support this event by subsidizing costs, donating services, and sponsoring the event in order to maximize our fundraising efforts. There was a time when Upper Moreland officers volunteered their time, and while we fully understand the reasons why this is no longer feasible, we continue to seek your collaboration to find ways to control costs. Over the past few years significant expansion of security measures has become necessary due to recent safety challenges in today's environment and has increased costs exponentially.

We are grateful for the support that Upper Moreland Township already provides through Fire Department services as well as resources from Montgomery County Emergency Management, providing equipment and personnel.

We come to you to as a fellow community partner to request a reduction in the costs currently being charged by Upper Moreland for safety and security for this event. While we understand we are charged an hourly rate each year which includes a time and half hourly wage, workers compensation allotment, insurance fees, and taxes, the Women's Board of Abington Health Foundation works for a full year to make the June Fete a profitable fundraising event to support Jefferson Abington Hospital, Upper Moreland's hospital. As a non-profit organization we are tasked with being stewards of donor dollars and always seek to maximize the benefit to our cause. In years past, we have raised an average of \$150,000 net fundraising. In 2025, we realized a 33% decrease in net fundraising totals at \$98,000. Unfortunately, with costs of \$60,000+ for security we are finding ourselves questioning the return on investment for this extensive volunteer managed event.

We understand and anticipate that the Board of Commissioners may question the viability of granting a discounted rate to the Women's Board since there are other community events that Upper Moreland provide services for and may seek to ensure equity. We would like to point out however, that while others may require services for a 3-5 hour run/walk for example, the June Fete is a full 3-day event which surely impacts our net fundraising to a greater extent. If a discounted rate is not feasible, we kindly request that you consider exploring other opportunities that might allow for additional support by the township to this community event.

We are committed to our mission to support Jefferson Abington Hospital. The June Fete Fair is our signature event and we come to you with this request to help keep the tradition alive.

Deborah Gates
June Fete Grounds Chair and 2026 June Fete Chair

Please see attached historical review of safety and security costs for the June Fete.

Safety/Security Financials Historical Review

	2025	2023	2022	2019	2018
Upper Moreland	\$ 20,829.98	\$ 27,370.00	\$ 9,119.00	\$ 8,741.00	\$ 8,712.00
Mont Co Covert	\$ 1,503.40				
traffic	\$ 9,574.50	\$ 8,424.00	\$ 3,665.00	not available	\$ 1,535.00
Jefferson	\$ 8,132.40	\$ -			
Contract	\$ 15,000.00	\$ 8,013.00			
Total Security	\$ 55,040.28	\$ 43,807.00	\$ 12,784.00	\$ 8,741.00	\$ 10,247.00
EMS	\$ 6,037.00	\$ 5,420.00	\$ 5,420.00	\$ 5,420.00	\$ 5,420.00
Total Safety/Security	\$ 61,077.28	\$ 49,227.00	\$ 18,204.00	\$ 14,161.00	\$ 15,667.00
UM rate	\$ 147.81	\$ 136.17	\$ 96.49	\$ 92.50	

TOWNSHIP of UPPER MORELAND

Montgomery County, Pennsylvania

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Township Solicitor

Agenda Summary

Finance and Administration Committee Meeting – February 9, 2026

Agenda Item:	Tax Assessment Appeal – Willow Grove SPI LLC & Willow Grove 2350 Arc LP
Prepared by:	John Bates, Asst. Township Manager / Director of Finance
Attachments:	2350 Easton Road Settlement Memo 1-5-26
Background/Analysis:	The School District has negotiated a tax settlement with Willow Grove SPI LLC & Willow Grove 2350 Arc LP for a property located at 2350 Easton Road. The settlement would decrease the assessed value of the property as follows: 2024 Tax Year - \$3,869,500 2025 Tax Year - \$3,586,100 2026 Tax Year - \$3,352,840
Fiscal Impact/Source:	\$13,778 overpayment owed to the Taxpayer for tax year 2024 \$16,295 overpayment owed to the Taxpayer for tax year 2025 Additionally, the Taxpayer's tax obligation will be decreased by approximately \$18,500 for tax year 2026
Alternatives:	N/A
Recommended Action:	The Board of Commissioners approve the proposed settlement of Tax Assessment Appeal for 2350 Easton Road at the March 2, 2026 Regular Meeting.

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WILLOW GROVE SPI LLC & WILLOW GROVE 2350 ARC LP	:	IN THE COURT OF COMMON PLEAS
	:	MONTGOMERY COUNTY, PENNSYLVANIA
	:	
v.	:	No. 2023-26030
	:	
MONTGOMERY COUNTY BOARD OF ASSESSMENT APPEALS, ET AL	:	CIVIL ACTION – LAW
	:	Parcel No. 59-00-05260-00-9

ORDER

AND NOW, this ____ day of _____, 2025, it is hereby ORDERED and DECREED that the terms and conditions of the attached Stipulation to Settle are accepted as terms and conditions of a binding Court Order.

IT IS FURTHER Ordered and Decreed that the Montgomery County Board of Assessment Appeals shall make the appropriate decrease in assessment as agreed to in the attached Stipulation to Settle, that the taxing authorities shall make the appropriate refunds for any overpayment as a result of the decreases in assessment, and that the Prothonotary shall mark the above-captioned actions "Settled, Discontinued and Ended."

BY THE COURT

By: _____

J.

**WISLER PEARLSTINE, LLP
JUSTIN D. BARBETTA, ESQUIRE**

Attorney I.D. No. 318221
Blue Bell Executive Campus
460 Norristown Road, Suite 110
Blue Bell, Pennsylvania 19422
(610) 825-8400

Attorneys for Intervenor,
Upper Moreland School District

WILLOW GROVE SPI LLC & WILLOW GROVE 2350 ARC LP : **IN THE COURT OF COMMON PLEAS**
: **MONTGOMERY COUNTY, PENNSYLVANIA**
:
v. : **No. 2023-26030**

:
MONTGOMERY COUNTY BOARD OF ASSESSMENT APPEALS, ET AL : **CIVIL ACTION – LAW**
: **Parcel No. 59-00-05260-00-9**

STIPULATION TO SETTLE

It is hereby stipulated by and between Property Owner, Willow Grove SPI LLC and Willow Grove 2350 ARC LP, by its attorney, Glen-David Schwarzschild, Esquire; Samantha A. Magee, Esquire, solicitor for the Montgomery County Board of Assessment Appeals, Appellee; Justin D. Barbetta, Esquire, attorney for Upper Moreland School District, Brian O. Phillips, Esquire, Assistant County Solicitor for Montgomery County, and James Gallagher, Esquire, attorney for Upper Moreland Township, Intervenor, that the above-captioned assessment appeal is settled based upon the following agreements:

1. Effective January 1, 2024 for the Township and County and July 1, 2024 for the School District, the assessment for tax parcel number 59-00-05260-00-9, being 2350 Easton Road, Upper Moreland Township, Montgomery County, Pennsylvania (hereinafter the “Property”) shall be decreased from Five Million, Eight Hundred Fifteen Thousand, Six Hundred (5,815,600), which results in a Market Value of Sixteen Million, Three Hundred Eighty One Thousand, Nine Hundred Seventy Two (16,381,972) Dollars to Three Million, Eight Hundred Sixty Nine Thousand, Five Hundred (3,869,500), which results in a Market Value of Ten Million, Nine

Hundred Thousand (10,900,000) Dollars. This will be a decrease in assessment of One Million, Nine Hundred Forty Six Thousand, One Hundred (1,946,100).

2. Effective January 1, 2025 for the Township and County and July 1, 2025 for the School District, the assessment for the Property shall be decreased from Five Million, Eight Hundred Fifteen Thousand, Six Hundred (5,815,600), which results in a Market Value of Seventeen Million, Six Hundred Seventy Six Thousand, Five Hundred Ninety Six (17,676,596) Dollars to Three Million, Five Hundred Eighty Six Thousand, One Hundred (3,586,100), which results in a Market Value of Ten Million, Nine Hundred Thousand (10,900,000) Dollars. This will be a decrease in assessment of Two Million, Two Hundred Twenty Nine Thousand, Five Hundred (2,229,500).

3. Effective January 1, 2026 for the Township and County and July 1, 2026 for the School District, the assessment for the Property shall be decreased from Five Million, Eight Hundred Fifteen Thousand, Six Hundred (5,815,600), which results in a Market Value of Eighteen Million, Nine Hundred Six Thousand, Three Hundred Seventy Two (18,906,372) Dollars to Three Million, Three Hundred Fifty Two Thousand, Eight Hundred Forty (3,352,840), which results in a Market Value of Ten Million, Nine Hundred Thousand (10,900,000) Dollars. This will be a decrease in assessment of Two Million, Four Hundred Sixty Two Thousand, Seven Hundred Sixty (2,462,760).

4. Based upon the assessment established by this Stipulation to Settle, the taxing authorities may have received overpayments as follows:

<u>School District</u>					
<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Overpayment</u>
2024	5,815,600	3,869,500	1,946,100	37.7761	73,516.00
2025	5,815,600	3,586,100	2,229,500	39.5138	88,096.00

Township

<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Overpayment</u>
2024	5,815,600	3,869,500	1,946,100	7.08	13,778.00
2025	5,815,600	3,586,100	2,229,500	7.309	16,295.00

County

<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Overpayment</u>
2024	5,815,600	3,869,500	1,946,100	4.788	9,318.00
2025	5,815,600	3,586,100	2,229,500	5.252	11,709.00

Community College

<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Overpayment</u>
2024	5,815,600	3,869,500	1,946,100	0.39	759.00
2025	5,815,600	3,586,100	2,229,500	0.39	870.00

5. The parties acknowledge that the above calculations are subject to verification by the appropriate representative of the respective taxing authority.

6. The parties acknowledge that if the Property Owner paid taxes within the discount period, the amount of the refunds due will be two percent (2%) less than the amount set forth above; if the taxpayers paid taxes within the penalty period, the amount of the refunds due will be ten percent (10%) more than the amount set forth above and that no interest will be paid on any refund amounts.

7. It is contemplated by the parties to this Stipulation to settle that the taxing authorities having jurisdiction over the property shall make such adjustments and refunds as are appropriate as a result of the resolution of the assessment as set forth herein.

8. The parties acknowledge that if there are any existing tax liens of record against the property which is the subject of this appeal, such liens will be satisfied before any overpayments are refunded to Property Owner.

9. The parties hereto agree to not appeal the assessment on the Property through the 2027 tax year unless there is a change in assessment due to a countywide reassessment, in the event of material damage or destruction to the property, or other change in assessment as provided by law, including, but not limited to, any interim assessment on the property subject to this appeal.

10. Subject to Paragraph 9, the assessment for the Property shall remain 3,352,840 unless changed by reason of an assessment appeal, countywide reassessment, change in the property, or otherwise as permitted by applicable law.

11. The parties acknowledge that this Stipulation to Settle does not in any way impair or restrict the Montgomery County Board of Assessment Appeals' statutory authority to revise the assessment of the subject parcel as a result of a countywide reassessment, change in the subject property, or otherwise as provided by applicable law.

12. The parties acknowledge that this Stipulation to Settle is a compromise of an existing matter. If there is any subsequent appeal filed by any party or successor in interest then the value agreed to herein is inadmissible in any other proceeding. Nothing herein shall be construed to prohibit any party hereto from filing an assessment appeal for a subsequent tax year.

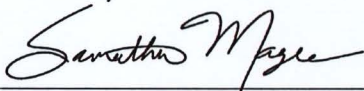
13. The parties acknowledge that each participant in this appeal shall bear their own costs and attorneys' fees.

14. The parties acknowledge and request that this appeal be marked settled, discontinued and ended upon Court approval of this Stipulation.

15. This Stipulation may be executed in one or more counterparts, all of which together shall be one instrument and all of which shall be considered duplicate originals. A signed faxed or PDF copy of this Stipulation shall have the same force and effect as the original signed Stipulation.

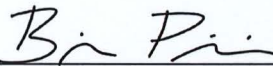


Glen-David Schwarzschild, Esquire
Attorney for Property Owner



Samantha A. Magee, Esquire
Attorney for Montgomery County
Board of Assessment Appeals

Justin D. Barbetta, Esquire
Wisler Pearlstine, LLP
Attorney for Upper Moreland School District



Brian O. Phillips, Esquire
Attorney for Montgomery County

James Gallagher, Esquire
Attorney for Upper Moreland Township