

**UPPER MORELAND TOWNSHIP
Committees Meeting Agenda
October 19, 2020 at 7:00 p.m.**

AGENDA ITEMS ARE SUBJECT TO CHANGE

INSTRUCTIONS TO JOIN:

Go to Zoom.us. Click “Join a Meeting” Webinar ID: 975 3201 0616 Password: 349167

Join by Phone: Dial 1-929-205-6099 Webinar ID: 975 3201 0616 Password: 349167

SUBMIT COMMENTS/QUESTIONS:

E-mail in advance or during the meeting to: comments@uppermoreland.org

Call in advance during normal business hours to 215-659-3100 x1058 or x1057

Residents requiring special accommodations, please call the Township during normal business hours

I. Moment of Silent Meditation

II. Pledge of Allegiance

III. Presentations/Announcements

Finance & Administrative Committee Members: Commissioner and Committee Chair R. Samuel Valenza, Commissioner Kevin C. Spearing and Commissioner Cheryl Lockard; Township Staff Member: Randall K. Schaible, Assistant Township Manager/Director of Finance.

I. Call to Order

II. Roll Call

III. Approval of Minutes – September 28, 2020 (attachment)

IV. Acceptance and approval of the following reports for September (attachments):

- A. Director of Finance
- B. Tax Enforcement Officers
- C. Report from Earned Income Tax Collector (Berkheimer)
- D. Investment Activity Report
- E. Quarterly Budget Review Memo
- F. Quarterly Capital Reserve Fund
- G. Bond Issue Reports
- H. Quarterly Grant Report

V. Review of Financial Statements (attachments):

- A. Current Bills Paid
- B. Revenue & Expense Summaries

VI. Personnel:

- A. Appointments/Reappointments:
 - 1. The reappointment of John Knauss on the Parks and Recreation Advisory Council to serve a new 2-year term that will expire on August 4, 2022.

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B. Vacancy(ies):

1. On the Historical Commission to fill the vacancy left by Kazim Ali and complete the remainder of the current term that will expire on December 31, 2020.
2. On the Historical Commission to fill the vacancy left by Henry Hedrick and complete the remainder of the current term that will expire on December 31, 2022.
3. On the Historical Commission to fill the vacancy left by Paul Tkacs and complete the remainder of a current term that will expire on December 31, 2022.
4. On the Parks and Recreation Advisory Council to fill the vacancy left by Alex Zachariah as a representative of Ward 3 and complete the remainder of a two-year term that will expire on May 5, 2021.

VII. Other Items:

- A. Contract Renewal between Upper Moreland Township and Montgomery County Planning Commission (attachment).

VIII. Old Business:

- A. Bond Issuance Update (attachments)
- B. Act 172 Ordinance (attachment)

IX. New Business

X. Visitor Comments

XI. Commissioners Comments

XII. Adjournment

**Upper Moreland Township
Committees Meetings
September 28, 2020 - Meeting Minutes**

Finance & Administrative Committee Meeting

Finance & Administrative Committee Members: Commissioner and Committee Chair R. Samuel Valenza, Commissioner Kevin Spearing, Commissioner Cheryl Lockard, Randall K. Schaible, Assistant Township Manager/Director of Finance

- I. **Moment of Silent Meditation**
- II. **Pledge of Allegiance**
- IV. **Call to Order:** The meeting was called to order by and Committee Chair Valenza.
- V. **Presentations & Announcements:**
Commissioner Valenza announced that the Board of Commissioners met in Executive Session remotely, via audio call, to discuss personnel and legal matters.
- VI. **Roll Call:** Commissioner and Committee Chair Valenza; Commissioners Spearing and Lockard. Also present: Mr. Schaible, Assistant Township Manager/Director of Finance, Matthew H. Candland, Township Manager, and Alex Baumler, Township Solicitor.
- IV. **Approval of Minutes - July 20, 2020 -** The meeting minutes were unanimously approved as submitted.
- V. **Acceptance and approval of the following monthly reports:**
 - A. Director of Finance
 - B. Tax Enforcement Officers
 - Mr. Schaible stated that Business Tax collections are under budget due to the pandemic by approximately \$250,000.
 - C. Earned Income Tax Collector (Berkheimer):
 - Mr. Schaible stated that collections are ahead of 2019 and will be on budget.
 - Commissioner Lockard inquired about collections from businesses and Mr. Schaible replied that notification letters were mailed out this week.
 - Commissioner Spearing inquired on the consortium meeting. Mr. Schaible replied that there will be a meeting the third week of October.
 - D. Investment Activity Report
 - The Committee reviewed report details and unanimously approved the reports as submitted.
- VI. **Review of Financial Statements:**
 - A. Current Bills Paid
 - B. Revenue & Expense Summaries
 - Mr. Schaible stated that overall expenditures are doing well.
 - The Committee reviewed statement details and unanimously approved the reports as submitted.

**Upper Moreland Township
Committees Meetings
September 28, 2020 - Meeting Minutes**

VII. Personnel:

A. Appointments/Reappointments: The Committee recommended the Board of Commissioners take action at the October 5, 2020 meeting, the following.

1. The reappointment of Thomas McLaughlin on the Uniform Construction Code Local Appeals (UCC) Board to serve a new five (5) year term that will expire on August 5, 2025.
2. The reappointment of Henry Sokolowski on the Uniform Construction Code Local Appeals (UCC) Board to serve a new five (5) year term that will expire on August 5, 2025.
3. The appointment of six (6) members to the Human Relations Commission who shall be appointed to terms of three (3) years. The terms of the members of the Commission shall be staggered, such that the terms of one third (1/3) of the members of the Commission shall expire each year:

- Susan Worth-LaManna
- George Roesser
- Kate Hill
- Susan Maron
- Jolie Price
- Patricia (Trish) Cosby
- Michael Chauveau
- Wesley Moy

- Commissioner Lockard thanked all the applicants and encouraged those who were not selected to apply for other vacancies.
- Commissioner Valenza stated that the HRC elects a Chair, holds two meetings per year, one member will be assigned to receive and handle complaints and will not be permitted to participate in mediations or vote on any complaints before the Commission. All members must attend training to fulfill the responsibilities of their position.
- Ms. Price, Ms. Worth-LaManna, Ms. Cosby, and Ms. Hill introduced themselves, talked about their experience and interest in the position.
- The Committee proposed Ms. Price, Ms. Worth-LaManna, Ms. Cosby, Ms. Hill, Dr. Roesser and Mr. Moy for positions.
- Ms. Price commented that the selection of candidates should demonstrate a diverse group of backgrounds.

A. Vacancy(ies):

1. On the Historical Commission to fill the vacancy left by Kazim Ali and complete the remainder of the current term that will expire on December 31, 2020.
 2. On the Historical Commission to fill the vacancy left by Henry Hedrick and complete the remainder of the current term that will expire on December 31, 2022.
 3. On the Historical Commission to fill the vacancy left by Paul Tkacs and complete the remainder of a current term that will expire on December 31, 2022.
 4. On the Parks and Recreation Advisory Council to fill the vacancy left by Alex Zachariah as a representative of Ward 3 and complete the remainder of a two-year term that will expire on May 5, 2021.
- Commissioner Valenza stated that anyone interested in filling these positions should send a resume and cover letter to Matt Candland, Township Manager.

VIII. Other Items:

A. Surplus Equipment:

**Upper Moreland Township
Committees Meetings
September 28, 2020 - Meeting Minutes**

- Ms. Worth-LaManna inquired about the Municibid website. Mr. Schaible replied that Mr. Elsier, Director of Public Works posts and monitors the sale of items.
- The Committee recommended the Board of Commissioners take action on a resolution authorizing notice to bidders for the sale of certain vehicles and equipment at the October 5, 2020 Regular Meeting.

IX. Old Business:

A. Draft Ordinance regarding Act 172:

- Mr. Schaible explained that volunteer firefighters who have worked a certain number of hours and calls will be eligible for an earned income tax credit from the Township and on their real estate tax.
- Commissioner Spearing inquired on acquiring tax relief from the School District. Mr. Baumler replied that the Township could work with the School District to adopt their own set of regulations.
- The Committee agreed that language in the ordinance be amended to a flat amount of \$500 for the Earned Income Tax (EIT).
- The Committee recommended the Board of Commissioners take action at the October 5, 2020 Regular Meeting to advertise the ordinance.

B. Bond Issuance options discussion:

- Mr. Schaible recommended moving forward with the five-year capital improvement plan and discussed bond options.
- Commissioner Lockard commented that there has been a freeze on the Township's capital expenditures since the COVID-19 pandemic, the Township has exhausted current funds, and it is important to take advantage of low rates.
- The Committee agreed to continue a discussion at a future Committee meeting.

X. New Business - Nothing to report.

XI. Visitor Comments - Nothing to report.

XII. Commissioners Comments:

- Commissioner Spearing stated that the School Board voted on September 22, 2020 to decline the reverter clause on the Land Swap of Woodlawn School. He suggested that the Sycamore Village community partner with the Township in requesting that the School Board relieve the community from fees to use fields and facilities.

XIII. Adjournment: There being no further business for this Committee, the meeting was adjourned at 7:50 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

KEVIN C. SPEARING

President

CHARLES M. WHITING

Vice President

JOSEPH A. LAVALLE

CHERYL LOCKARD

KIP McFATRIDGE

NICHOLAS O. SCULL

R. SAMUEL VALENZA



OFFICIALS

MATTHEW H. CANDLAND

Township Manager

RANDALL K. SCHAIBLE

*Assistant Township Manager/
Director of Finance*

JOSEPH J. OLSZAK

Township Treasurer

SEAN P. KILKENNY, ESQ.

Township Solicitor

FINANCE OFFICE

TO: All Commissioners

FROM: Randall K. Schaible 

DATE: October 14, 2020

RE: Department Report for the Month of September 2020

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. 2021 Budget



1883 Jury Road
Pen Argyl, PA 18072
610-588-0965, extension 2394

Upper Moreland Twp - 00 46 850 004

Earned Income Tax Distribution Analysis
September, 2020

Analysis of Taxes Collected, Net of Refunds and Claims

	<u>Tax</u>	<u>Pen & Int</u>	<u>Collections</u>
Upper Moreland Twp	<u>195,709.49</u>	<u>478.74</u>	<u>196,188.23</u>
Total Collection	<u>195,709.49</u>	<u>478.74</u>	<u>196,188.23</u>
Net Distribution	<u>195,709.49</u>	<u>478.74</u>	<u>196,188.23</u>
Commission Due for the Period	2,294.90		
Cost Collected from Municipality and/or School District Residents:	1,324.82		



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Upper Moreland Twp - 00 46 850 004

Earned Income Tax Distribution Analysis
September, 2020

Analysis of Taxes Collected, Net of Refunds and Claims

Current:

Resident Collections:

1st Qtr 2020	492.14	
2nd Qtr 2020	165,686.20	
3rd Qtr 2020	18,880.32	
4th Qtr 2020	<u>150.60</u>	
Total for 2020		185,209.26
1st Qtr 2019	899.01	
2nd Qtr 2019	258.09	
3rd Qtr 2019	181.30	
4th Qtr 2019	<u>2,234.02</u>	
Total for 2019		3,572.42
1st Qtr 2018	330.11	
2nd Qtr 2018	78.88	
3rd Qtr 2018	107.17	
4th Qtr 2018	<u>1,105.87</u>	
Total for 2018		1,622.03
1st Qtr 2017	-349.68	
2nd Qtr 2017	-78.06	
3rd Qtr 2017	<u>-41.29</u>	
Total for 2017		-469.03
4th Qtr 2016	<u>-140.68</u>	
Total for 2016		<u>-140.68</u>
Total Resident Collections		189,794.00

Non-Resident Collections:

2nd Qtr 2020	416.68	
3rd Qtr 2020	<u>1,808.97</u>	
Total for 2020		2,225.65
1st Qtr 2019	-267.14	
2nd Qtr 2019	<u>-314.66</u>	
Total for 2019		-581.80
1st Qtr 2017	<u>-72.00</u>	
Total for 2017		-72.00
1st Qtr 2016	<u>-124.18</u>	
Total for 2016		<u>-124.18</u>



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Upper Moreland Twp - 00 46 850 004

Earned Income Tax Distribution Analysis
September, 2020

Analysis of Taxes Collected, Net of Refunds and Claims

Total Non-Resident Collections		<u>1,447.67</u>	
Total Current			191,241.67
<u>Delinquent:</u>			
Resident Collections:			
1st Qtr 2020	<u>451.73</u>		
Total for 2020		451.73	
1st Qtr 2019	56.14		
2nd Qtr 2019	10.08		
3rd Qtr 2019	253.08		
4th Qtr 2019	<u>1,796.35</u>		
Total for 2019		2,115.65	
4th Qtr 2018	<u>441.92</u>		
Total for 2018		441.92	
4th Qtr 2017	<u>929.56</u>		
Total for 2017		929.56	
1st Qtr 2016	-29.89		
3rd Qtr 2016	30.24		
4th Qtr 2016	<u>560.54</u>		
Total for 2016		560.89	
4th Qtr 2014	<u>95.44</u>		
Total for 2014		95.44	
4th Qtr 2013	<u>106.26</u>		
Total for 2013		106.26	
4th Qtr 2012	<u>57.27</u>		
Total for 2012		<u>57.27</u>	
Total Resident Collections			4,758.72
Non-Resident Collections:			
4th Qtr 2019	<u>187.84</u>		
Total for 2019		<u>187.84</u>	
Total Non-Resident Collections		<u>187.84</u>	
Total Delinquent			<u>4,946.56</u>
Total Collections			<u>196,188.23</u>



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Upper Moreland Twp - 00 46 850 004

**Earned Income Tax Distribution Analysis
September, 2020**

Analysis of Taxes Collected, Net of Refunds and Claims

Net Distribution	<u>196,188.23</u>
Year to Date Distributions	2,987,008.50
Commission Due for the Period	2,294.90
Cost Collected from Municipality And/Or School District Residents:	1,324.82

TOWNSHIP of UPPER MORELAND

Montgomery County, Pennsylvania

117 Park Avenue, Willow Grove, PA 19090-3215

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INVESTMENT ACTIVITY REPORT September 2020

Date of Purchase	Name Of Institution	Name of Fund	Investment Type	Amount of Investment	Rate of Interest	Date of Maturity
Various	PLGIT	General Fund	Class	\$ 5,007,071.69	0.01%	N/A
6/4/2010	Hatboro Federal Savings	General Fund	CD	\$ 271,827.00	2.00%	6/4/2021
Total				\$ 5,278,898.69		
8/30/2013	PLGIT	Operating Reserve	Reserve - Class	\$ 1,491,947.81	0.07%	N/A
Various	PLGIT	Capital Reserve Fund	Class	\$ 154,486.98	0.01%	N/A
Various	PLGIT	Fire Truck Fund	Class	\$ 44,162.90	0.01%	N/A
Various	PLGIT	Liquid Fuels Account	Class	\$ 298,087.26	0.01%	N/A
7/12/2017	PLGIT	GO Note, Series of 2017	Arm	\$ 381,561.91	0.07%	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

MEMORANDUM

To: Board of Commissioners
Matthew Candland

From: Randall K. Schaible

Date: October 13, 2020

Re: **Third Quarter Budget Review**

Following is a review of the general fund budget at the end of the third quarter. Please don't hesitate to contact me should you have any questions.

PERCENTAGE (%) OF BUDGET REALIZED AS OF SEPTEMBER 30th

REVENUE	2020	2019	2018	2017
Property taxes	98	97	98	106
Business taxes	93	108	108	96
Earned income tax	76	78	76	75
Licenses & permits	75	74	73	78
Fines & forfeits	47	90	79	65
Public safety	87	94	142	101
Highway & sanitation	95	98	94	97
Interest earnings	29	94	150	132
Recreational facilities	20	108	111	109
Miscellaneous income	242	50	249	363
TOTAL REVENUE	89	92	96	96
EXPENDITURES	2020	2019	2018	2017
General administration	77	79	76	69
Police & fire protection	74	76	75	75
Code enforcement	68	74	73	70
Emergency management	70	77	73	74
Waste collection	70	71	65	62
Highway	79	71	79	77
Parks & recreation	46	84	78	85
Property, liab. insurance, workers comp.	78	62	78	78
Health insurance, soc. security, pensions	37	39	45	44
TOTAL EXPENDITURES	61	65	73	67

The September financial statements show that revenues are down due to the effects of COVID but better than originally feared and expenditures are also below expected levels for the first three quarters.

**Upper Moreland Township
Capital Reserve Fund
2020**

Capital Reserve Fund Balance at 1/1/20		\$ 153,548.64
Transfer from General Fund	\$ 150,000.00	
Interest Earned Year to Date		\$ 938.34
Capital Reserve Funds Available		\$ 154,486.98
2020 Capital Expenditures (detailed below)		\$ (53,989.00)
Capital Reserve Fund Balance at 9/30/20		\$ 100,497.98

2020 Budget Details

Description	Budgeted Amount	Expenditures 9/30/2020
Police Interceptor B/W SUV/Pat & Upfit	\$ 49,745.00	
Police Interceptor B/W SUV/Pat & Upfit	\$ 49,745.00	
Police MCSAP Marked P/U & Upfit SWAT	\$ 54,980.00	
K-9 Patrol B/W SUV & Upfit	\$ 54,280.00	\$ 53,989.00
 Total Autos, Trucks & Equipment:	 \$ 208,750.00	 \$ 53,989.00
Total Capital Expenditures	\$ 208,750.00	\$ 53,989.00

**Upper Moreland Township
GO NOTE, SERIES OF 2017
2020 BUDGET**

2017 Note Deposit- July 11, 2017	\$ 4,000,000.00
Interest Earned to Date	\$ 124,837.39
Less: Note Issuance Costs	\$ (49,365.00)
Actual Expenditures To Date	<u>\$ (3,673,548.58)</u>
2017 Note Balance at 9/30/2020	<u>\$ 401,923.81</u>
Commitments	\$ (353,655.25)
Available Balance	<u><u>\$ 48,268.56</u></u>

<u>Expenditures</u>	<u>Budget</u>	<u>Actual</u>	<u>Commitments</u>	<u>Status</u>
Purchase: 116 Center Avenue	\$ 198,888.28	\$ 198,888.28	\$ -	Complete
Building Demo: 114 & 116 Center Ave	\$ 80,896.85	\$ 80,896.85	\$ -	Complete
Township Security Project	\$ 227,557.00	\$ 213,194.25	\$ -	Complete
2018 Mack Truck #442	\$ 142,012.88	\$ 142,012.88	\$ -	Complete
2018 Mack Truck #449	\$ 206,666.34	\$ 206,666.34	\$ -	Complete
P&R: MMP Water & Sewer Lines	\$ 112,360.00	\$ 61,633.64	\$ -	In Process
P&R: MMP Parking Lot Expansion	\$ 460,000.00	\$ 608,497.88	\$ 7,000.00	In Process
PW Gas Pump & Tank	\$ 55,790.00	\$ 55,790.00	\$ -	Complete
Ladder Truck	\$ 802,473.00	\$ 802,473.00		Complete
Police Renovation	\$ 135,000.00	\$ 49,094.75	\$ 85,905.25	In Process
Play Equip Blair Mill Park	\$ 49,000.00	\$ 13,147.72		Complete
New Recycling Truck	\$ 256,850.00	\$ 250,906.33	\$ -	Complete
Recycling Cans and Modifications	\$ 149,166.00	\$ 472,286.96		Complete
Recycling Grant	\$ (350,000.00)	\$ (347,909.85)		Complete
Single Axle Dump Truck	\$ 161,900.00	\$ 167,862.00		Complete
Generator	\$ 83,000.00	\$ 71,650.59		Complete
HVAC - PW	\$ 40,000.00	\$ 9,410.00		Complete
Sanitation Truck	\$ 113,000.00	\$ 113,000.00		Complete
Led Streetlight Project	\$ 735,000.00	\$ 34,246.80		In Process
Backhoe	\$ 107,132.00	\$ 107,132.03		Complete
Front End Loader	\$ 137,872.00	\$ 137,872.00	\$ -	Complete
Recycle Truck	\$ 260,750.00		\$ 260,750.00	In Process
Sanitation Truck	\$ 214,695.00	\$ 214,695.83		Complete
Zero Turn Mower	\$ 10,100.30	\$ 10,100.30		Complete
Total	<u>4,390,109.65</u>	<u>3,673,548.58</u>	<u>353,655.25</u>	

UPPER MORELAND TOWNSHIP
GRANTS
9/30/2020

GRANT						
Project	Grant Description	Submission Date	Award Date	Amount	Township Cost	Total cost
Fair Oaks Basin	Watershed Restoration Montco 2040 Growing Greener Grant TOTAL FAIR OAKS BASIN	5/30/2017 3/1/2018	11/14/2017 5/17/2018 1/30/2019	200,000.00 195,000.00 165,000.00 560,000.00	30,000.00 39,000.00 246,000.00 315,000.00	875,000.00 Construction Construction Construction
Byberry & Davisville Intersection	2018 County Transportation Program Grant DCEd Multimodel Transportation Fund Grant TOTAL BYBERRY & DAVISVILLE	8/28/2018	12/18/2018 2/1/2019	31,565.00 390,000.00 421,565.00	(31,565.00) 120,000.00 88,435.00	510,000.00 510,000.00
Maryland & Commerce Roads	County Transportation Program Grant DCEd Multimodel Transportation Fund Grant	7/31/2020 10/5/2020		354,685.00 3,000,000.00	204,685.00	3,559,370.00 Applied Applied
York & Davisville/York & Easton	ARLE	6/24/2020		288,750.00	40,000.00	328,750.00 Applied
Horsham & Blairmill Traffic Signal	ARLE	7/6/2018	5/31/2019	106,500.00	11,028.00	117,528.00 Construction
Front End Loader/Recycling Truck	DEP Recycling Grant	5/14/2020		349,901.00	38,878.00	388,779.00 Applied
Master Trail Plan	DVRPC - TCDI Grant	4/20/2018	8/17/2018	72,000.00	14,400.00	86,400.00 In Process
Recycling RFP	DEP Technical Assistance Grant	8/25/2020		7,500.00		7,500.00 Applied
Wayfinding & Signage	Montco 2040	2/28/2019	5/16/2019	72,000.00	14,400.00	86,400.00 Starting
TOTAL				<u>5,232,901.00</u>	<u>726,826.00</u>	<u>5,959,727.00</u>
						12.2%

REGULAR MEETING MONDAY EVENING FOR UPPER MORELAND TOWNSHIP

11/09/20

BILLS PAID TO BE APPROVED

CHECK NUMBER	PAYEE	DESCRIPTION	INV AMOUNT	ACCOUNT NUMBER	AMOUNT	CHECK AMOUNT
01*129156	ALLIED LANDSCAPE SUPPLY	TOPSOIL FOR TWP. GENERATOR	78.00	01-454-200-	78.00	78.00
01*129157	AQUA PA	WATER: 117 PARK AVE 08/18-9/17	203.27	01-409-360-	203.27	203.27
01*129158	AQUA PA	WATER: 117 PARK AVE APT A 8/18	109.03	01-409-360-	109.03	109.03
01*129159	AQUASCAPES UNLIMITED	POND SERVICE (9/10/20)	92.50	01-454-450-	92.50	92.50
01*129160	AVM SERVICES	COFFEE SUPPLIES	191.50	01-401-240-	191.50	191.50
01*129161	BACKDRAFT OPCO, LLC	FIRE SUBSCRIPTION 11/01-10/31/	614.10	01-415-450-	614.10	614.10
01*129162	BKH ELECTRICAL INC	DATA LOGGER SERVICE ON PRINTER	700.00	01-409-373-	700.00	700.00
01*129163	BOB ROSSER	3RD QUARTER ALLOWANCE CELL PHO	105.00	01-401-320-	105.00	105.00
01*129164	CAMPBELL DURRANT BEATTY	LEGAL SERVICES: SPECIAL LABOR	15,570.81	01-402-314-	15,570.81	15,570.81
01*129165	CDW GOVERNMENT, INC.	PO#38040 CAT 6 QUOTE	874.88	01-401-320-	874.88	874.88
**** VOIDED CHECK ****						
01*129167	CIVIC PLUS	WEBSITE ANNUAL RENEWAL SSL CER	2,756.26	01-401-320-	2,756.26	2,756.26
01*129168	CLEAN NET USA	JANITORIAL SERVICE FOR OCTOBER	2,075.00	01-409-450-	2,075.00	2,075.00
01*129169	CLIFTON LARSON ALLEN LLP	PROGRESS BILLING 12/31/19	11,025.00	01-402-312-	11,025.00	11,025.00
01*129170	COMCAST CABLE	INTERNET: 227 DAVISVILLE 10/01	109.46	01-411-327-	109.46	418.38
		INTERNET: 4255 SHOMEAKER 09/29	139.46	01-401-320-	139.46	
		INTERNET: BOILEAU PARK 10/3-11	169.46	01-401-320-	169.46	
01*129171	CONVERGE ONE INC.	MONTHLY MAINT	75.56	01-401-374-	75.56	151.12
		MAINT. MONTHLY 227 DAVISVILLE	75.56	01-401-374-	75.56	
01*129172	DELTA DENTAL OF PENNSYLVANIA	DENTAL 10/1-10/31/20	8,100.00	01-486-156-	8,100.00	8,100.00
01*129173	EXTRA SPACE STORAGE	MONTHLY STORAGE RENTAL	319.06	01-401-450-	319.06	319.06
01*129174	FOLEY INCORPORATED	PO#37995 HANGER EARNINGS FOR P	192.44	01-430-330-	192.44	1,694.30
		PO#37995 HANGER EARNINGS FOR PA	1,501.86	01-430-330-	1,501.86	
01*129175	GLICK FIRE EQUIPMENT CO.,INC.	SWITCH MOTO MIRRORS REMOTE SID	113.00	01-411-372-	113.00	4,234.28
		Yearly service on main ladder	1,800.00	01-411-372-	1,800.00	
		PO#38006 CONTROLL MOTORS TO LA	2,299.53	01-411-372-	2,299.53	
		MEASURE HEIGHT FROM TOP OF LAD	21.75	01-411-372-	21.75	
01*129176	GOOSE SQUAD	GOOSE CONTROL SEPTEMBER 2020	1,050.00	01-454-450-	1,050.00	1,050.00
01*129177	GRAINGER	TOILET PAPER ROLL	58.26	01-454-200-	58.26	218.47
		LIQUID HAND SOAP	67.33	01-454-200-	67.33	
		BATTERYS	18.12	01-409-373-	18.12	
		PLEATED AIR FILTER	26.40	01-409-373-	26.40	
		PLEATED AIR FILTER	48.36	01-409-373-	48.36	
01*129178	GUY COOPER JR.	BACKFLOW PREVENTER TEST	275.00	01-409-373-	275.00	275.00
01*129179	JEFFREY AND KATHLEEN MESSER	PERMIT REFUND	15.00	01-364-300-	15.00	15.00
01*129180	KEYSTONE HEALTH PLAN EAST	HEALTH INSURANCE OCTOBER 2020	233,954.96	01-486-156-	233,954.96	233,954.96
01*129181	KILKENNY LAW	LEGAL SERVICES: GENERAL	8,362.50	01-402-314-	8,362.50	10,764.50
		LEGAL SERVICES: YMCA	75.00	01-402-314-	75.00	
		LEGAL SERVICES: LIENS	482.00	01-402-314-	482.00	
		LEGAL SERVICES: TAX ASSESSMENT	150.00	01-402-314-	150.00	
		LEGAL SERVICES: BPT	840.00	01-402-314-	840.00	
		LEGAL SERVICES: 230 FAIRHILL S	600.00	01-402-314-	600.00	
		LEGAL SERVICES: DAVISVILLE / B	165.00	01-402-314-	165.00	

CHECK NUMBER	PAYEE	DESCRIPTION	INV		CHECK AMOUNT
			AMOUNT	ACCOUNT NUMBER	
		LEGAL SERVICES: SUMMARY MATTER	45.00	01-402-314-	45.00
		LEGAL SERVICES: CORONA VIRUS	45.00	01-402-314-	45.00
01*129182	LEXISNEXIS	LEXIS NEXIS 09/01-09/30/20	150.00	01-401-240-	150.00
01*129183	LYNNETTE SAUNDERS	SETTING UP ZOOM ACCOUNT FOR 1	149.90	01-401-520-	149.90
01*129184	MONTGOMERY COUNTY PLANNING	MCPC CONTRACT NO 217	7,276.50	01-401-240-	7,276.50
01*129185	MyRecDept.com	PO#37848 RECREATIONAL SOFTWARE	4,395.00	01-452-240-	4,395.00
01*129186	PATRICK STASIO	3RD QUARTER ALLOWANCE	105.00	01-401-320-	105.00
01*129187	PAUL PURTELL	PENNBC WEBINAR	170.00	01-413-240-	170.00
01*129188	PETER COTTON & ELAINE ROSENBERG	REAL ESTATE TAX REFUND	93.97	01-401-460-	93.97
01*129189	RG EXCAVATING	PAYMENT FOR DAMAGE / REMOVAL	1,575.00	01-454-450-	1,575.00
01*129190	RICOH USA, INC.	COPIER COUNT 6/22-09/21/20	59.79	01-401-320-	59.79
		COPIER COUNT 8/31-9/29/20	814.89	01-401-320-	814.89
01*129191	SAFEGUARD	1099'S	86.97	01-401-240-	86.97
01*129192	SHAPIRO FIRE PROTECTION CO.	FIRE EXTINGUISHER	644.74	01-411-360-	644.74
		ANSUL SENTRY 10LNB ABC DRY	98.06	01-411-372-	98.06
01*129193	STANDARD INSURANCE COMPANY	LIFE INSURANCE OCTOBER 2020	6,577.36	01-486-156-	6,577.36
01*129194	SYNATEK	SEED & FERTILIZER 10 BAGS OF	1,023.50	01-454-374-	1,023.50
01*129195	TIMONEY KNOX, LLP	ASSESSMENT APPEAL PRIES & KOUL	29.00	01-402-314-	29.00
01*129196	VICTOR SECURITY, INC.	BOILEAU PARK 10/01-10/31/20	76.50	01-454-450-	76.50
01*129197	WEBROOT	WEBROOT BUSINESS ENDPOINT 9/23	2,100.00	01-401-320-	2,100.00
01*129198	WILLOW GROVE FIRE COMPANY	FIRE COMMUNICATION	3,214.05	01-411-327-	123.86
		BUILDING JANITORIAL - FIRE		01-411-226-	208.37
		GENERAL TRAINING - FIRE		01-411-460-	2,881.82
		FIRE - PHONE BILL	258.65	01-411-327-	258.65
01*129199	WORKPLACE CENTRAL	KATHLEEN - CLIP, DISPENSER, WA	37.64	01-401-240-	37.64
		MATT: CABLE, TONER, FLASHLIGHT	1,406.35	01-401-320-	1,406.35
		MATT: TONER, FLASHLIGHT	320.99	01-401-320-	320.99
		KARIN - POUCH	97.99	01-452-200-	97.99
		GEORGE: TOILET PAPER	59.98	01-409-200-	59.98
01*129200	SHAWN WATTS	2020 BOOT ALLOWANCE	200.00	01-427-195-	200.00
01*129202	ANTONIA CAMACHO	ZUMBA INSTRUCTOR	525.00	01-452-450-	525.00
01*129203	EVAN STEIGER	BASKETBALL ASST.	175.00	01-452-450-	175.00
01*129204	KEEYONA GOODLETT	PARTIAL REFUND PAVILION	40.00	01-367-000-	40.00
01*129205	MADISON MULL	FIELD HOCKEY ASST.	175.00	01-452-450-	175.00
01*129206	NATIONAL RECREATION AND	RENEWAL NRPA MEMBERSHIP FOR PT	175.00	01-452-240-	175.00
01*129207	REBECCA COUTTS	FIELD HOCKEY INSTRUCTOR	1,200.00	01-452-450-	1,200.00
01*129208	REILLY DOUGHERTY	WEE KICK SOCCER ASST.	300.00	01-452-450-	300.00
01*129209	RICOCHEYS GYMNASTICS	WEE GYMNASTICS INST.	240.00	01-452-450-	240.00
01*129210	ZACH DOLTON	BASKETBALL INSTRUCTOR	1,550.00	01-452-450-	1,550.00
01*129211	ADP, INC.	ADP	594.00	01-401-450-	594.00
01*129212	ACCESS SECURITY CORP.	BLUE DIAMOND SERVICE AGR.	2,685.00	01-401-374-	2,685.00
01*129213	ALLIED LANDSCAPE SUPPLY	BETZ ROAD	78.00	01-436-300-	78.00
		BETZ ROAD	78.00	01-436-300-	78.00
01*129214	AMERICAN RED CROSS	BABYSITTER TRAINING	130.00	01-452-247-	130.00
01*129215	AQUA PA	WATER: 101 BROOK ST. 8/17-9/16	59.54	01-409-360-	59.54
01*129216	ARDMORE TIRE, INC.	SANITATION	300.00	01-430-330-	300.00
		SANITATION	398.00	01-430-330-	398.00
		POLICE STOCK	290.92	01-430-330-	290.92
		POLICE STOCK	290.92	01-430-330-	290.92
01*129217	BERGEY'S TRUCK CENTERS	OIL SUMP - TRUCK #223	7,875.13	01-430-330-	1,892.87

CHECK NUMBER	PAYEE	DESCRIPTION	INV		CHECK AMOUNT	
			AMOUNT	ACCOUNT NUMBER		
		GASKET		01-430-330-	122.01	
		INSULATING WASHER		01-430-330-	65.70	
		SHOULDER SCREW		01-430-330-	117.48	
		SHOULDER SCREW		01-430-330-	145.84	
		REMAN STEERING G		01-430-330-	982.86	
		(CORE) REMAN STE		01-430-330-	450.00	
		REMANN STEERING G		01-430-330-	528.04	
		(CORE) REMAN STE		01-430-330-	450.00	
		FITTING		01-430-330-	38.14	
		FITTING		01-430-330-	20.88	
		FITTING		01-430-330-	19.39	
		PUMP		01-430-330-	618.05	
		O-RING		01-430-330-	6.47	
		BRACKET		01-430-330-	748.21	
		VALVE		01-430-330-	25.74	
		O-RING		01-430-330-	10.88	
		GASKET		01-430-330-	18.84	
		HOSE		01-430-330-	142.62	
		FUEL TANK		01-430-330-	1,360.85	
		SENSOR		01-430-330-	54.56	
		SPACER		01-430-330-	10.94	
		INSULATOR		01-430-330-	44.76	
		#223 HOSE	33.54	01-430-330-	33.54	
01*129218	BUCKS COUNTY	TENSIONR #445	264.94	01-430-330-	264.94	264.94
01*129219	BURGER KING #1579	PRISONER MEALS AUGUST AND SEPT	180.88	01-410-240-	180.88	180.88
01*129220	CARES	ROYAL CANIN	207.00	01-410-240-	207.00	414.00
		ROYAL CANIN	207.00	01-410-240-	207.00	
01*129221	CODE INSPECTIONS INC.	ELECTRICAL PLAN REVIEW	150.00	01-413-450-	150.00	150.00
01*129222	COMCAST CABLE	INTERNET: 117 PARK AVE OFC MDM	188.35	01-401-320-	188.35	245.04
		117 PARK AVE INTERNET	56.69	01-401-320-	56.69	
01*129223	CONTINENTAL CONCRETE	TYPE C INLETS W.GRATES	1,622.00	01-436-300-	1,622.00	1,622.00
01*129224	CONVERGE ONE INC.	C1 MAINT MANAGED SERVICE	75.56	01-401-374-	75.56	75.56
01*129225	COVANTA ENERGY, LLC	WASTE	17,338.73	01-427-365-	17,338.73	17,338.73
01*129226	DENISE HELLENBRAND	REFUND FOR PAVILION	160.00	01-367-000-	160.00	160.00
01*129227	EASTERN AUTOPARTS WAREHOUSE	EASTERN AUTO SEPTEMBER PURCHAS	378.06	01-430-330-	378.06	378.06
01*129228	EUREKA STONE QUARRY, INC.	TICKET# 84131	25.97	01-430-200-	25.97	1,649.85
		TICKET # 87615	207.83	01-430-200-	207.83	
		TICKET# 87670	83.75	01-430-200-	83.75	
		TICKET # 87889	288.84	01-430-200-	288.84	
		TICKET# 87906	105.98	01-430-200-	105.98	
		TICKET #579037	87.15	01-430-200-	87.15	
		TICKET #87978	132.99	01-430-200-	132.99	
		TICKET# 3170, 17564	404.08	01-430-200-	404.08	
		TICKET# 3176	313.26	01-430-200-	313.26	
01*129229	FASTENAL COMPANY	BLACK CBL TIE	242.36	01-430-330-	242.36	684.45
		FLOOR DRY	375.00	01-430-330-	375.00	
		CABLE TIE	67.09	01-430-330-	67.09	
01*129230	FRANC ENVIRONMENTAL, INC.	CLEAR UTILITY DRAIN	600.00	01-430-240-	600.00	600.00
01*129231	FRANCIS J. GALLAGHER	UNIFORMS - DET. CLOTHING ALLOW	550.00	01-410-238-	550.00	550.00
01*129232	FRANK CALLAHAN COMPANY, INC.	CLUTCH RELEASE BEARING	183.36	01-430-330-	183.36	1,795.36

CHECK NUMBER	PAYEE	DESCRIPTION	INV		CHECK AMOUNT
			AMOUNT	ACCOUNT NUMBER	
		BELLY BELT ASSY. - EQUIP. #493	1,612.00	01-430-330-	1,352.00
		100' 3/8 X 4" SKIRT RUBBER		01-430-330-	260.00
01*129233	FRANK JONES SPORTING GOODS	UNIFORM EXPENSES: SWEATPANTS,	301.00	01-415-238-	301.00
01*129234	FRED BEANS PARTS	POLICE CARS FILTER	31.20	01-430-330-	31.20
01*129235	GALLS INC.	5.11 MENS COMPANY COMP TOE BOO	141.49	01-415-238-	141.49
01*129236	GEORGE ALLEN PORTABLE	3500 MASONS MILL 9/21-10/18/20	70.00	01-454-450-	70.00
		4000 ORANGEMANS ROAD 9/28-10/2	140.00	01-454-450-	140.00
		MASONS MILL PARK 10/07-11/15/2	295.00	01-454-450-	295.00
01*129237	GERTHA DORCILE	PERMIT REFUND	5.00	01-364-300-	5.00
01*129238	GLICK FIRE EQUIPMENT CO.,INC.	ENGINEERING MAINTENANCE: 3RD P	1,071.43	01-411-372-	1,071.43
01*129239	GRAINGER	TOILET PAPER	19.42	01-454-200-	19.42
01*129240	GRANTURK EQUIPMENT CO., INC.	SWITCH	189.06	01-430-330-	189.06
		SPRAY NOZZLE F80	20.92	01-430-330-	20.92
01*129241	H.A. BERKHEIMER, INC.	EARNED INCOME TAX COLLECTOR 9/	2,294.90	01-402-312-	2,294.90
01*129242	IRON MOUNTAIN	IRON MOUNTAIN STORAGE	469.72	01-401-320-	469.72
01*129243	J.P. MASCARO & SONS	RECYCLING FEES 9/30/20	11,545.57	01-427-384-	11,545.57
01*129244	JAMES KELLY	UNIFORMS DET. CLOTHING ALLOWAN	550.00	01-410-238-	550.00
01*129245	JOE DOUGHERTY	CELL PHONE ALLOWANCE	105.00	01-401-320-	105.00
01*129246	JOE RIELLY	CELL PHONE ALLOWANCE	105.00	01-401-320-	105.00
01*129247	JOHN FUGELO	CELL PHONE ALLOWANCE	105.00	01-401-320-	105.00
		NEW CASE FOR IPAD USED FOR INS	26.22	01-415-240-	26.22
01*129248	JOSEPH MOONEY	BOOT ALLOWANCE 2020	200.00	01-427-195-	200.00
01*129249	KATIE KOLLAR	CELL PHONE ALLOWANCE	105.00	01-401-320-	105.00
01*129250	KENNEDY CULVERT & SUPPLY CO.	BETZ ROAD PO#38017	2,871.95	01-436-300-	2,871.95
		BETZ ROAD	105.00	01-436-300-	105.00
01*129251	LARAIN SMYRL	REFUND FOR PAVILION	50.00	01-367-000-	50.00
01*129252	LEGAL & LIABILITY RISK MANAGMENT IN	GENERAL TRAINING FUGELO, STRAN	590.00	01-411-460-	590.00
01*129253	MATTHEW SNYDER	K-9 PLAQUE	95.00	01-410-240-	95.00
		OC SPRAY	388.59	01-410-260-	388.59
01*129254	MC CLOSKEY & FABER P.C.	ENGINEERING SERVICES: VERIZON	4,308.77	01-430-313-	53.00
		ENGINEERING SERVICES: 1845 BYB		01-430-313-	140.00
		ENGINEERING SERVICES: 3855 BLA		01-430-313-	337.41
		ENGINEERING SERVICES: 432-514		01-430-313-	330.00
		ENGINEERING SERVICES: 2255 WYA		01-430-313-	479.08
		ENGINEERING SERVICES: 551 N YO		01-430-313-	1,090.40
		ENGINEERING SERVICES: 2405 MAR		01-430-313-	1,185.88
		ENGINEERING SERVICES: TOWNSHIP		01-430-313-	693.00
		ENGINEERING SERVICES: FAIR OAK	753.04	01-430-313-	753.04
01*129255	MEGAN DeLAURENTIS	CELL PHONE ALLOWANCE	105.00	01-401-320-	105.00
01*129256	MIKE ALMACK	PAYMENT FOR PROFESSIONAL SERVI	90.00	01-452-450-	90.00
01*129257	MYERS TIRE- YORK #26	AUTEL SENSOR	150.44	01-430-330-	150.44
01*129258	PECO ENERGY-PAYMENT PROCESSING	ELECTRIC: DIVISION AVE 8/28-9/	14.63	01-454-360-	14.63
		ELECTRIC: 115 TERWOOD RD 8/7-9	47.37	01-409-360-	47.37
		ELECTRIC: STORAGE BLDG 08/31-0	30.90	01-409-360-	30.90
01*129259	PEREGRINE ASSOCIATES	BUSINESS CARDS P.STASIO	68.00	01-452-200-	68.00
01*129260	PETROCON CORPORATION	PO#38038	2,158.64	01-430-330-	2,158.64
01*129261	SHAPIRO FIRE PROTECTION CO.	FIRE EXTINGUISHER INSPECTION P	134.25	01-409-373-	134.25
		PUBLIC WORKS FIRE EXTINGUISHER	259.16	01-430-240-	259.16
		FIRE EXTINGUISHER INSPECTION P	26.85	01-409-373-	26.85
		ANNUAL INSPECTION LIBRARY	35.80	01-409-373-	35.80

CHECK NUMBER	PAYEE	DESCRIPTION	INV AMOUNT	ACCOUNT NUMBER	AMOUNT	CHECK AMOUNT
		FIRE EXTINGUISHER INSPECTION T	80.55	01-409-373-	80.55	
		PUBLIC WORKS FIRE EXTINGUISHER	404.88	01-430-330-	404.88	
01*129262	SIGNAL SERVICE INC.	traffic camera repair	810.00	01-430-373-	810.00	810.00
01*129263	T.W. REISS, INC.	PUBLIC WORKS WEED WACKER	69.55	01-430-330-	69.55	69.55
01*129264	TDS CONCRETE INC.	CY 3000 MIX	294.50	01-436-300-	294.50	981.00
		CY 4000 MIX A/E	686.50	01-436-300-	686.50	
01*129265	TODD SMITH	UNIFORMS: DET. CLOTHING ALLOWA	550.00	01-410-238-	550.00	605.55
		EVIDENCE BAGS	55.55	01-410-240-	55.55	
01*129266	TRUCK PRO	#223 SLACK ADJ	88.13	01-430-330-	88.13	88.13
01*129267	UNIFIRST CORPORATION	UNIFORM MAINTENANCE 9/28/20	638.43	01-427-191-	319.21	1,031.71
		UNIFORM MAINTENANCE 10/14/20		01-430-191-	319.22	
		UNIFORM MAINTENANCE 10/05/20	393.28	01-430-191-	196.64	
		UNIFORM MAINTENANCE 10/05/20		01-427-191-	196.64	
01*129268	VANH VILAY & KHAM FONG	PERMIT REFUND	20.00	01-364-300-	20.00	20.00
01*129269	VERIZON	ACCT# 250350262000116	40.95	01-401-320-	40.95	309.17
		ACCT# 250724781000197	104.05	01-401-320-	104.05	
		ACCT# 450724784000192	85.05	01-401-320-	85.05	
		ACCT# 450724913000147	79.12	01-401-320-	79.12	
01*129270	VICTORY GARDEN'S INC.	PLAYGROUND MULCH PICKED UP	70.00	01-454-200-	70.00	70.00
01*129271	VICTORY GARDEN'S INC.	PLAYGROUND MULCH	140.00	01-454-200-	140.00	420.00
		PLAYGROUND MULCH PICKED UP	140.00	01-454-200-	140.00	
		PLAYGROUND MULCH PICKED UP	140.00	01-454-200-	140.00	
01*129272	VINCENT SMALL	UNIFORMS: DETECTIVE CLOTHING	550.00	01-410-238-	550.00	550.00
01*129273	WORKPLACE CENTRAL	MICHELE d. : WATER, HANG FLDR,	34.23	01-413-200-	34.23	111.54
		MICHELE D. WALLET, EXP	77.31	01-413-200-	77.31	
01*129274	Y-PERS, INC.	ALPINE TOUCH FREE DISP WHITE	218.00	01-430-330-	218.00	218.00
04*9278	DOLLY DEMATTEO	REFUND FOR GAC CASINO TRIP	30.00	04-384-100-	30.00	30.00
23*129201	WILLOW GROVE FIRE COMPANY	P31000322	965.26	23-471-300-	965.26	965.26
35*2915	ASPHALT CARE EQUIPMENT & SUPPLIES	PO#37965	2,630.95	35-439-210-	2,630.95	9,658.22
		PO# 37965	2,630.95	35-439-210-	2,630.95	
		PO#38001	1,438.79	35-439-210-	1,438.79	
		30LB PROPANE	3,212.73	35-439-210-	3,212.73	
		CRED MEM #F7924	-255.20	35-439-210-	-255.20	
35*2916	BILLOWS ELECTRIC SUPPLY INC.	MV LAMP	97.08	35-434-240-	97.08	1,504.56
		STREET LIGHTS	259.36	35-434-240-	259.36	
		HID LAMP	152.64	35-434-240-	152.64	
		LAMPS	168.22	35-434-240-	168.22	
		STREET LIGHTS	77.90	35-434-240-	77.90	
		STREET LIGHTS	246.12	35-434-240-	246.12	
		STREET LIGHTS	200.00	35-434-240-	200.00	
		STREET LIGHTS	303.24	35-434-240-	303.24	
35*2917	EUREKA STONE QUARRY, INC.	TICKET# 87352,53,55,60,72,83,8	24,228.16	35-439-210-	24,228.16	62,239.70
		TICKET# 87544	937.70	35-439-210-	937.70	
		TICKET# 87709-12, 22,24,26,28/	17,167.36	35-439-210-	17,167.36	
		TICKET # 8777, 76, 78, 92	7,718.33	35-439-210-	7,718.33	
		TICKET #87795	1,140.82	35-439-210-	1,140.82	
		TICKET# 126050,067,083	3,981.61	35-439-210-	3,981.61	
		TICKET# 126053,055,061,071,072	7,065.72	35-439-210-	7,065.72	
35*2918	SHERWIN WILLIAMS CO.	STREET SIGN MATERIALS PAINT	127.60	35-433-245-	127.60	127.60

GRAND TOTAL OF CHECKS = 480,283.91

UPPER MORELAND TOWNSHIP
STATEMENT OF FINANCIAL POSITION

General Fund

Fiscal Year 20 Period 09

ASSETS

CASH	4,028,132.28	
CASH - TD BANK	255,681.03	
PETTY CASH	825.00	
INVESTMENTS - CD'S	271,827.00	
INVESTMENTS PLGIT	6,499,090.59	
FEES IN LIEU OF PLANTINGS	225,019.08	
STORMWATER MANAGEMENT	271,583.92	
DEA PROCEEDS	20,442.80	
TRAFFIC IMPACT FEES	675,141.26	
ACCOUNTS RECEIVABLE	261,961.25	
TRASH FEES LIENED	50,160.55	
CURB & SIDEWALK LIENS	6,928.23	
MISC LIENS RECEIVABLE	27,584.80	
RE TAX LIENS RECEIVABLE	71,684.68	
TAXES RECEIVABLE	771,148.37	
DUE FROM BOND ISSUE	(20,924.50)	
DUE FROM DEBT SERVICE FUND	704,686.52	
DUE FROM CAPITAL RESERVE FUND	53,989.00	
TOTAL ASSETS		----- 14,174,961.86 =====

LIABILITIES & FUND BALANCE

ACCOUNTS PAYABLE	----- 110,502.70 -----	
TAX ANTICIPATION NOTE	----- 0.00 -----	
DUE TO GOVERNMENT UNITS	1,591.50	
DEFERRED REVENUE TRASH FEES LIENED	36,793.00	
DEFERRED REVENUE RE TAX LIENS	71,684.68	
FUND BALANCE (SURPLUS)	5,099,950.40	
OPERATING RESERVE	1,296,864.19	
RESTRICTED-FEES IN LIEU OF	225,019.08	
RESTRICTED-STORMWATER MANAGEMENT	271,583.92	
RESTRICTED DEA PROCEEDS	20,442.80	
RESTRICTED TRAFFIC IMPACT	675,141.26	
REVENUE CONTROL ACCOUNT	20,549,464.33	
EXPENSE CONTROL ACCOUNT	(14,184,076.00)	
TOTAL LIABS & FUND BALANCE		----- 14,174,961.86 =====

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	MONTH ENDING 09/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 09/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
REAL PROPERTY TAXES	25,637.83	7,446,851.24	0.00	7,623,023.00	176,171.76	97.69	2.31
LOCAL ENABLING TAXES	439,972.65	9,068,645.87	0.00	10,520,000.00	1,451,354.13	86.20	13.80
LICENSES & PERMITS	1,740.62	452,210.81	0.00	600,000.00	147,789.19	75.37	24.63
FINES & FORFEITS	10,730.47	90,808.02	0.00	195,000.00	104,191.98	46.57	53.43
INTEREST	321.66	36,172.20	0.00	125,000.00	88,827.80	28.94	71.06
INTERGOVERNMENTAL REV	828,676.66	934,597.05	0.00	878,200.00 (	56,397.05)	106.42 (	6.42)
DEPARTMENTAL EARNINGS	65,113.83	1,852,640.93	85.00	2,476,500.00	623,774.07	74.81	25.19
MISC.INC	258,720.50	572,412.31	0.00	236,182.00 (	336,230.31)	242.36 (	142.36)
INTERFUND OP. TRANS	52,240.67	95,125.90	0.00	35,000.00 (	60,125.90)	271.79 (	171.79)
SURPLUS	0.00	0.00	0.00	475,000.00	475,000.00	0.00	100.00
TOTAL RECEIPTS	1,683,154.89	20,549,464.33	85.00	23,163,905.00	2,614,355.67	88.71	11.29

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	MONTH ENDING 09/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 09/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
EXPENDITURES							
400-997-00ADMIN-GEN GOVT	166,254.62	1,621,977.08	7,080.70	2,123,067.00	494,009.22	76.73	23.27
410-997-00PROTECTION/PERSONS & PR	460,548.40	4,374,416.33	44,024.26	5,954,107.00	1,535,666.41	74.21	25.79
413-997-00CODE ENFORCEMENT	25,274.81	253,827.10	0.00	370,718.00	116,890.90	68.47	31.53
415-997-00EMERGENCY MANAGEMENT	61,147.86	539,966.29	0.00	768,676.00	228,709.71	70.25	29.75
427-997-00PUB WORKS - SANITATION	130,195.19	1,200,825.49	260,749.00	1,720,592.00	259,017.51	84.95	15.05
430-997-00PUBLIC WORKS/HWY	197,351.16	1,457,748.55	33,903.60	1,885,671.00	394,018.85	79.10	20.90
450-995-00PARKS & RECREATIONS	78,670.88	714,431.65	35,944.71	1,622,372.00	871,995.64	46.25	53.75
456-997-00LIBRARY	0.00	669,213.00	0.00	892,285.00	223,072.00	75.00	25.00
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	119,519.75	3,166,488.01	0.00	7,676,417.00	4,509,928.99	41.25	58.75
492-997-00TOTAL OPERATING TRANSFE	185,182.50	185,182.50	0.00	150,000.00	(35,182.50)	123.46	(23.46)
TOTAL EXPENDITURES	1,424,145.17	14,184,076.00	381,702.27	23,163,905.00	8,598,126.73	62.88	37.12

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	MONTH ENDING 9/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 9/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
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RECEIPTS

REAL PROPERTY TAXES

301-100	R/E TAXES CURRENT	19,095.43	6,133,253.39	0.00	6,296,586.00	163,332.61	97.41	2.59
301-110	LIBRARY	2,538.89	815,470.36	0.00	837,187.00	21,716.64	97.41	2.59
301-120	FIRE PROTECTION	1,117.49	358,922.38	0.00	368,480.00	9,557.62	97.41	2.59
301-200	R/E TAXES PRIOR	0.00	5,680.26	0.00	10,000.00	4,319.74	56.80	43.20
301-201	LIBRARY PRIOR	0.00	871.02	0.00	3,000.00	2,128.98	29.03	70.97
301-202	FIRE PRIOR	0.00	391.87	0.00	1,500.00	1,108.13	26.12	73.88
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	508.07	42,688.29	0.00	70,000.00	27,311.71	60.98	39.02
301-501	LIBRARY LIENS	72.47	6,095.39	0.00	12,000.00	5,904.61	50.79	49.21
301-502	FIRE LIENS	32.37	2,729.37	0.00	5,000.00	2,270.63	54.59	45.41
301-600	R/E TAXES INTERIM	1,907.79	67,772.30	0.00	15,000.00 (	52,772.30)	451.82	(351.82)
301-601	LIBRARY INTERIMS	253.67	9,010.66	0.00	3,000.00 (	6,010.66)	300.36	(200.36)
301-602	FIRE INTERIMS	111.65	3,965.95	0.00	1,270.00 (	2,695.95)	312.28	(212.28)
301-995	REAL PROPERTY TAXES	25,637.83	7,446,851.24	0.00	7,623,023.00	176,171.76	97.69	2.31

LOCAL ENABLING TAXES

310-100	REAL ESTATE TRANSFER TA	53,927.99	352,338.48	0.00	450,000.00	97,661.52	78.30	21.70
310-200	EARNED INCOME TAX	200,139.65	3,002,717.70	0.00	3,950,000.00	947,282.30	76.02	23.98
310-300	MERCANTILE TAX	39,141.44	1,379,501.94	0.00	1,520,000.00	140,498.06	90.76	9.24
310-500	OCCUPATIONAL PRIV. TAX	18,045.45	255,351.98	0.00	425,000.00	169,648.02	60.08	39.92
310-800	BUSINESS PRIVILEGE TAX	105,795.89	3,336,292.75	0.00	3,650,000.00	313,707.25	91.41	8.59
310-810	PRIOR YEAR BUSINESS TAX	22,922.23	742,443.02	0.00	525,000.00 (	217,443.02)	141.42 (	41.42)
310-995	LOCAL ENABLING TAXES	439,972.65	9,068,645.87	0.00	10,520,000.00	1,451,354.13	86.20	13.80

LICENSES & PERMITS

321-000	BUSINESS LICENSES	465.62	24,715.88	0.00	26,000.00	1,284.12	95.06	4.94
321-620	CONTRACTORS REGISTRATIO	1,275.00	24,675.00	0.00	33,000.00	8,325.00	74.77	25.23
321-730	AMUSEMENT GAME PERMITS	0.00	800.00	0.00	1,000.00	200.00	80.00	20.00
321-800	CABLE TV FRANCHISE FEES	0.00	402,019.93	0.00	540,000.00	137,980.07	74.45	25.55
320-995	LICENSES & PERMITS	1,740.62	452,210.81	0.00	600,000.00	147,789.19	75.37	24.63

FINES & FORFEITS

331-110	MOTOR VEHICLE VIOLATION	60.00	520.00	0.00	1,500.00	980.00	34.67	65.33
331-120	CODE ENFORCEMENT FINES	0.00	1,790.50	0.00	3,500.00	1,709.50	51.16	48.84

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331-121	FALSE ALARM FINES	500.00	10,815.00	0.00	25,000.00	14,185.00	43.26	56.74
331-130	DISTRICT JUSTICES	10,170.47	77,682.52	0.00	165,000.00	87,317.48	47.08	52.92
331-131	MISC.FINES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
330-995	FINES & FORFEITS	10,730.47	90,808.02	0.00	195,000.00	104,191.98	46.57	53.43

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	MONTH ENDING 9/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 9/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
INTEREST							
341-000	INTEREST EARNED	321.66	36,172.20	0.00	125,000.00	88,827.80	28.94 71.06
340-995	INTEREST	321.66	36,172.20	0.00	125,000.00	88,827.80	28.94 71.06
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	125,792.34	230,512.73	0.00	88,000.00 (	142,512.73)	261.95 (161.95)
355-080	BEVERAGE LICENSES	3,700.00	4,900.00	0.00	5,200.00	300.00	94.23 5.77
355-140	ACT 205 PENSION	699,184.32	699,184.32	0.00	785,000.00	85,815.68	89.07 10.93
357-050	GRANTS FROM COUNTY	0.00	0.00	0.00	0.00	0.00	0.00 100.00
350-995	INTERGOVERNMENTAL REV	828,676.66	934,597.05	0.00	878,200.00 (	56,397.05)	106.42 (6.42)
	TAXES, PERMITS, FINES, IN	1,307,079.89	18,029,285.19	0.00	19,941,223.00	1,911,937.81	90.41 9.59
DEPARTMENTAL EARNINGS							
361-300	ZONING, SUBDIVISION, LA	3,275.00	13,515.00	0.00	30,000.00	16,485.00	45.05 54.95
361-500	SALE-MAPS & PUBLICATION	4.00	111.00	0.00	500.00	389.00	22.20 77.80
361-995	SALE-MAPS, ORDANCES &	3,279.00	13,626.00	0.00	30,500.00	16,874.00	44.68 55.32
PUBLIC SAFETY							
362-100	POLICE SERVICES	1,825.83	26,710.20	0.00	75,000.00	48,289.80	35.61 64.39
362-410	BUILDING PERMITS	35,090.00	325,421.50	0.00	300,000.00 (	25,421.50)	108.47 (8.47)
362-420	ELECTRICAL PERMITS	3,825.00	50,804.50	0.00	60,000.00	9,195.50	84.67 15.33
362-430	PLUMBING PERMITS	1,250.00	8,921.00	0.00	25,000.00	16,079.00	35.68 64.32
362-460	HEALTH INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00 100.00
362-461	FIRE CODE PERMITS	1,665.00	15,975.00	0.00	20,000.00	4,025.00	79.88 20.12
362-462	P.W. INSPECTION SERVICE	0.00	910.89	0.00	1,000.00	89.11	91.09 8.91
362-463	Police Grants/Contribut	0.00	6,063.93	0.00	20,000.00	13,936.07	30.32 69.68
362-995	PUBLIC SAFETY	43,655.83	434,807.02	0.00	501,000.00	66,192.98	86.79 13.21
HIGHWAY & SANITATION							
363-100	STREET OPENINGS/POLES F	257.00	2,644.00	0.00	12,000.00	9,356.00	22.03 77.97
363-230	BUS SHELTER REVENUES	3,500.00	28,000.00	0.00	42,000.00	14,000.00	66.67 33.33
364-300	REFUSE CHARGES	889.00	7,335.00	0.00	12,000.00	4,665.00	61.13 38.87
364-310	RECYCLED MATERIALS	0.00	1,495.50	0.00	1,000.00 (	495.50)	149.55 (49.55)
364-311	BIO'GRDBLE BAGS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
364-600	REFUSE COLLECTION FEE	1,802.00	1,240,349.60	0.00	1,265,000.00	24,650.40	98.05 1.95

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		MONTH ENDING 9/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 9/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
364-601	PRIOR YR.REFUSE COLLECT	198.00	4,438.80	0.00	13,000.00	8,561.20	34.14	65.86
363-995	HIGHWAY & SANITATION	6,646.00	1,284,262.90	0.00	1,345,000.00	60,737.10	95.48	4.52
RECREATIONAL FACILITIES								
367-000	RECREATIONAL FEES	11,713.00	48,664.00	85.00	135,000.00	86,251.00	36.11	63.89
367-100	SUMMER CAMP FEES (	420.00)	52,152.00	0.00	390,000.00	337,848.00	13.37	86.63
367-200	LEAGUE FEES	0.00	500.00	0.00	15,000.00	14,500.00	3.33	96.67
367-900	DISCOUNT TICKET/TRIPS	240.00	18,629.01	0.00	60,000.00	41,370.99	31.05	68.95
367-905	LITTLE BEARS CAMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
367-995	RECREATIONAL FACILITIES	11,533.00	119,945.01	85.00	600,000.00	479,969.99	20.01	79.99
	DEPARTMENTAL EARNINGS	65,113.83	1,852,640.93	85.00	2,476,500.00	623,774.07	74.81	25.19

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	MONTH ENDING 9/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 9/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
MISCELLANEOUS INCOME							
391-100	MISC. INCOME	191,109.00	227,112.71	0.00	106,182.00 (	120,930.71)	213.89 (113.89)
391-200	INSURANCE INCOME	8,304.00	160,117.10	0.00	30,000.00 (	130,117.10)	533.72 (433.72)
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	59,307.50	185,182.50	0.00	100,000.00 (	85,182.50)	185.18 (85.18)
380-995	MISCELLANEOUS INCOME	258,720.50	572,412.31	0.00	236,182.00 (	336,230.31)	242.36 (142.36)
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	35,000.00	35,000.00	0.00 100.00
392-200	TRSF FROM STORMWATER	32,189.42	65,535.05	0.00	0.00 (	65,535.05)	0.00 100.00
392-600	TRANSFER FROM TRAFFIC I	20,051.25	29,590.85	0.00	0.00 (	29,590.85)	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	52,240.67	95,125.90	0.00	35,000.00 (	60,125.90)	271.79 (171.79)
SURPLUS							
395-000	FUND BALANCE TRANSFER	0.00	0.00	0.00	475,000.00	475,000.00	0.00 100.00
395-995	FUND BALANCE TRANSFER	0.00	0.00	0.00	475,000.00	475,000.00	0.00 100.00
	TOTAL RECEIPTS	1,683,154.89	20,549,464.33	85.00	23,163,905.00	2,614,355.67	88.71 11.29

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EXPENDITURES							
ADMINISTRATION							
400-113	SALARIES-ELECTED OFFICI	7,218.75	21,656.25	0.00	28,875.00	7,218.75	75.00 25.00
401-121	MANAGER COMPENSATION	12,538.46	146,237.01	0.00	163,000.00	16,762.99	89.72 10.28
401-130	SALARIES - OFFICE	70,409.40	690,224.58	0.00	947,963.00	257,738.42	72.81 27.19
401-200	MATERIAL & SUPPLIES	846.83	8,968.13	0.00	14,000.00	5,031.87	64.06 35.94
401-240	GENERAL EXPENSES	6,008.04	44,431.18	0.00	70,000.00	25,568.82	63.47 36.53
401-260	MINOR EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00 100.00
401-320	COMMUNICATION EXPENSES	13,662.76	138,391.76	3,284.70	218,285.00	76,608.54	64.90 35.10
401-340	ADVERTISING & PRINTING	1,326.12	7,418.78	0.00	15,000.00	7,581.22	49.46 50.54
401-374	EQUIP./MAINT. & REPAIRS	1,995.54	32,593.22	1,128.00	54,850.00	21,128.78	61.48 38.52
401-450	CONTRACTED SERVICES	4,736.36	39,625.95	0.00	45,000.00	5,374.05	88.06 11.94
401-460	RE TAX REFUNDS	0.00	7,431.92	0.00	1,000.00 (	6,431.92)	743.19 (643.19)
401-520	CONTRIBUTIONS	0.00	7,848.40	0.00	20,500.00	12,651.60	38.28 61.72
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	43,458.45	0.00	38,000.00 (	5,458.45)	114.36 (14.36)
402-312	EARNED INCOME TAX COLLE	7,292.02	33,160.23	0.00	43,000.00	9,839.77	77.12 22.88
402-314	LEGAL SERVICES	11,666.26	205,327.76	0.00	150,000.00 (	55,327.76)	136.89 (36.89)
400-995	ADMINISTRATION	137,700.54	1,426,773.62	4,412.70	1,809,473.00	378,286.68	79.09 20.91
TAX COLLECTION							
403-114	CONTRACT SERVICES	2,838.46	28,384.60	0.00	36,900.00	8,515.40	76.92 23.08
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	28,384.60	0.00	36,900.00	8,515.40	76.92 23.08
TOWNSHIP BUILDING							
409-140	SALARIES & WAGES	3,528.63	32,821.86	0.00	48,546.00	15,724.14	67.61 32.39
409-200	MATERIALS & SUPPLIES	628.16	4,321.93	0.00	5,000.00	678.07	86.44 13.56
409-360	UTILITIES	9,000.68	36,540.59	0.00	65,000.00	28,459.41	56.22 43.78
409-373	MAINTENANCE & REPAIRS	10,201.15	59,742.32	0.00	109,890.00	50,147.68	54.37 45.63
409-375	SHADE TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00 100.00
409-450	CONTRACT SERVICES	2,357.00	33,392.16	2,668.00	48,258.00	12,197.84	74.72 25.28
409-995	TOWNSHIP BUILDING	25,715.62	166,818.86	2,668.00	276,694.00	107,207.14	61.25 38.75
GENERAL ADMINISTRATION		166,254.62	1,621,977.08	7,080.70	2,123,067.00	494,009.22	76.73 23.27

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PROTECTION TO PERSONS & PROPERTY							
POLICE PROTECTION							
410-120	CHIEF COMPENSATION	11,923.08	206,989.90	0.00	160,008.00 (46,981.90)	129.36 (29.36)
410-130	SALARY - CROSSING GUARD	408.24	2,024.19	0.00	6,122.00	4,097.81	33.06 66.94
410-131	SALARY - LTS., SGTS.	84,125.32	835,405.73	0.00	1,135,254.00	299,848.27	73.59 26.41
410-132	SALARY - PATROLMEN	252,728.60	2,524,657.69	0.00	3,344,386.00	819,728.31	75.49 24.51
410-133	TWP.OVERTIME	32,655.21	201,995.20	0.00	275,000.00	73,004.80	73.45 26.55
410-134	REIMBURSE OVERTIME	0.00	4,992.76	0.00	34,000.00	29,007.24	14.68 85.32
410-135	OVERTIME/COURT/HEARINGS	2,233.50	20,819.01	0.00	70,000.00	49,180.99	29.74 70.26
410-140	SALARY - CLERICAL	24,324.08	236,017.63	0.00	320,875.00	84,857.37	73.55 26.45
410-200	MATERIAL & SUPPLIES	835.14	6,712.98	0.00	14,000.00	7,287.02	47.95 52.05
410-238	UNIFORMS	248.16	13,726.91	15,122.65	40,450.00	11,600.44	71.32 28.68
410-239	AMMUNITION	0.00	11,294.02	0.00	14,500.00	3,205.98	77.89 22.11
410-240	GENERAL EXPENSE	853.24	24,366.35	734.00	53,970.00	28,869.65	46.51 53.49
410-260	MINOR EQUIPMENT PURCHAS	402.80	8,648.22	3,542.44	26,265.00	14,074.34	46.41 53.59
410-317	CONTRACT SERVICES	2,075.00	47,801.50	2,238.00	61,280.00	11,240.50	81.66 18.34
410-320	COMMUNICATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00 100.00
410-340	ADVERTISING & PRINTING	0.00	1,351.70	0.00	1,550.00	198.30	87.21 12.79
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	143.89	0.00	8,000.00	7,856.11	1.80 98.20
410-740	MAJOR EQUIPMENT PURCHAS	0.00	17,050.00	0.00	18,200.00	1,150.00	93.68 6.32
410-800	GRANT PROCEEDS	948.52	3,754.57	0.00	12,500.00	8,745.43	30.04 69.96
410-995	POLICE PROTECTION	413,760.89	4,167,752.25	21,637.09	5,596,360.00	1,406,970.66	74.86 25.14

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

	MONTH ENDING 9/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 9/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
FIRE PROTECTION							
411-210	GENERAL OFFICE SUPPLIES	0.00	763.59	0.00	2,500.00	1,736.41	30.54 69.46
411-226	BUILDING JANITORIAL	0.00	238.30	0.00	2,000.00	1,761.70	11.92 88.08
411-227	JANITORIAL/SUB	0.00	39.92	0.00	0.00 (	39.92)	0.00 100.00
411-232	ENGINEERING FUEL	553.35	4,416.47	0.00	10,000.00	5,583.53	44.16 55.84
411-240	GENERAL FIRE POLICE	0.00	0.00	0.00	1,550.00	1,550.00	0.00 100.00
411-241	FIRE POLICE REPLACEMENT	0.00	0.00	0.00	1,400.00	1,400.00	0.00 100.00
411-242	EQUIPMENT REPLACEMENT	2,172.00	5,162.02	1,448.00	8,300.00	1,689.98	79.64 20.36
411-250	EQUIPMENT MAINTENANCE	326.04	1,349.91	0.00	7,800.00	6,450.09	17.31 82.69
411-260	EQUIPMENT NEW	280.00	725.99	0.00	5,500.00	4,774.01	13.20 86.80
411-327	COMMUNICATION MAINTENAN	487.57	3,654.65	0.00	12,300.00	8,645.35	29.71 70.29
411-328	STIPEND-CHIEFS	0.00	0.00	0.00	1,500.00	1,500.00	0.00 100.00
411-329	INCENTIVE FUND	0.00	0.00	0.00	8,500.00	8,500.00	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	35.90	0.00	7,000.00	6,964.10	0.51 99.49
411-352	LIABILITY INSURANCE	9,062.75	36,583.00	0.00	32,635.00 (	3,948.00)	112.10 (12.10)
411-354	WORKERS COMP. INSURANCE	0.00	32,649.00	0.00	32,039.00 (	610.00)	101.90 (1.90)
411-360	BUILDING OPERATIONS	3,632.17	20,423.47	0.00	37,204.00	16,780.53	54.90 45.10
411-361	BLDG. OPER/SUB	0.00	1,743.19	0.00	0.00 (	1,743.19)	0.00 100.00
411-363	HYDRANT SERVICE	20,018.87	56,122.66	0.00	100,000.00	43,877.34	56.12 43.88
411-372	ENGINEERING MAINTENANCE	4,910.26	27,046.65	7,690.17	44,655.00	9,918.18	77.79 22.21
411-373	BUILDING MAINTENANCE	5,044.50	14,765.72	11,000.00	28,864.00	3,098.28	89.27 10.73
411-374	BLDG.MAINTENANCE SUB ST	300.00	300.00	0.00	0.00 (	300.00)	0.00 100.00
411-460	GENERAL TRAINING	0.00	643.64	2,249.00	14,000.00	11,107.36	20.66 79.34
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	46,787.51	206,664.08	22,387.17	357,747.00	128,695.75	64.03 35.97
	PROTECTION TO PERSON &	460,548.40	4,374,416.33	44,024.26	5,954,107.00	1,535,666.41	74.21 25.79

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

	MONTH ENDING 9/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 9/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
CODE ENFORCEMENT							
413-120	SALARY - DIRECTOR	8,477.96	84,336.21	0.00	114,280.00	29,943.79	73.80 26.20
413-130	SALARY/PROFESSIONAL STA	5,782.50	57,729.38	0.00	76,523.00	18,793.62	75.44 24.56
413-140	SALARY - CLERICAL	8,031.15	73,960.19	0.00	105,633.00	31,672.81	70.02 29.98
413-200	MATERIALS & SUPPLIES	0.00	583.95	0.00	2,500.00	1,916.05	23.36 76.64
413-240	GENERAL EXPENSES	789.35	3,520.78	0.00	7,000.00	3,479.22	50.30 49.70
413-260	MINOR EQUIPMENT	0.00	201.39	0.00	300.00	98.61	67.13 32.87
413-314	ZONING HEARING SOLICITO	412.50	2,662.50	0.00	15,000.00	12,337.50	17.75 82.25
413-316	ZONING HEARING STENO.	745.00	7,097.00	0.00	15,000.00	7,903.00	47.31 52.69
413-317	PEST CONTROL	0.00	0.00	0.00	1,800.00	1,800.00	0.00 100.00
413-340	ADVERTISING & PRINTING	786.35	4,354.41	0.00	9,000.00	4,645.59	48.38 51.62
413-450	CONTRACT SERVICES	250.00	19,381.29	0.00	23,682.00	4,300.71	81.84 18.16
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	25,274.81	253,827.10	0.00	370,718.00	116,890.90	68.47 31.53

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

	MONTH ENDING 9/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 9/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
EMERGENCY MANAGEMENT							
415-120	SALARY - DIRECTOR	0.00	0.00	0.00	0.00	0.00	100.00
415-130	WAGES - STAFF	57,026.89	510,741.95	0.00	720,161.00	209,419.05	70.92 29.08
415-200	MATERIALS & SUPPLIES	1,575.00	1,608.46	0.00	3,500.00	1,891.54	45.96 54.04
415-238	UNIFORM EXPENSES	0.00	6,386.29	0.00	8,550.00	2,163.71	74.69 25.31
415-240	GENERAL EXPENSE	598.97	5,954.59	0.00	8,500.00	2,545.41	70.05 29.95
415-450	CONTRACTED SERVICES	0.00	200.00	0.00	5,900.00	5,700.00	3.39 96.61
415-740	MAJOR EQUIPMENT	1,947.00	15,075.00	0.00	17,000.00	1,925.00	88.68 11.32
415-800	EMER MANAGEMENT COORD	0.00	0.00	0.00	5,065.00	5,065.00	0.00 100.00
	EMERGENCY MANAGEMENT	61,147.86	539,966.29	0.00	768,676.00	228,709.71	70.25 29.75

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

	MONTH ENDING 9/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 9/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
SOLID WASTE COLLECTION & DISPOSAL							
427-130	SALARIES & WAGES	81,039.96	745,393.27	0.00	1,167,875.00	422,481.73	63.82 36.18
427-131	OVERTIME	1,189.52	8,312.63	0.00	12,000.00	3,687.37	69.27 30.73
427-191	UNIFORM MAINTENANCE	1,237.84	8,011.05	0.00	11,500.00	3,488.95	69.66 30.34
427-192	SAFETY EQUIPMENT	390.47	2,179.60	0.00	3,700.00	1,520.40	58.91 41.09
427-195	BOOT ALLOWANCE	148.00	148.00	0.00	3,600.00	3,452.00	4.11 95.89
427-240	GENERAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00 100.00
427-331	BIOGRDBLE BAGS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
427-365	DISPOSAL FEES	34,830.51	292,099.86	0.00	398,917.00	106,817.14	73.22 26.78
427-384	RECYCLING FEES	11,358.89	144,681.08	0.00	123,000.00 (	21,681.08)	117.63 (17.63)
427-740	MAJOR EQUIPMENT PURCHAS	0.00	0.00	260,749.00	0.00 (	260,749.00)	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	130,195.19	1,200,825.49	260,749.00	1,720,592.00	259,017.51	84.95 15.05
PUBLIC WORKS/HWY							
430-120	SALARY - SUPT.	9,072.36	89,048.27	0.00	117,940.00	28,891.73	75.50 24.50
430-130	WAGES	75,027.75	729,189.74	0.00	867,638.00	138,448.26	84.04 15.96
430-131	OVERTIME	2,841.68	64,122.99	0.00	125,793.00	61,670.01	50.98 49.02
430-191	UNIFORM MAINTENANCE	1,237.84	7,991.19	0.00	11,500.00	3,508.81	69.49 30.51
430-195	PW BOOT ALLOWANCE	0.00	800.00	0.00	2,600.00	1,800.00	30.77 69.23
430-200	MATERIALS & SUPPLIES	261.92	13,807.89	0.00	20,000.00	6,192.11	69.04 30.96
430-210	OFFICE SUPPLIES	201.93	1,002.65	0.00	3,000.00	1,997.35	33.42 66.58
430-240	GENERAL EXPENSE	1,266.99	5,759.50	0.00	16,000.00	10,240.50	36.00 64.00
430-245	CEMENT/BLACKTOP	85.08	85.08	0.00	0.00 (	85.08)	0.00 100.00
430-260	MINOR EQUIPMENT	6,499.87	6,499.87	6,499.87	8,000.00 (	4,999.74)	162.50 (62.50)
430-313	ENGINEERING SERVICES	33,163.27	152,260.23	0.00	107,500.00 (	44,760.23)	141.64 (41.64)
430-320	COMMUNICATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00 100.00
430-330	VEHICLE OPERATING EXPEN	30,242.97	273,857.37	20,197.95	450,000.00	155,944.68	65.35 34.65
430-340	ADVERTISING & PRINTING	0.00	0.00	0.00	1,500.00	1,500.00	0.00 100.00
430-372	ROAD IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
430-373	TRAFFIC SIGNAL PROGRAM	37,449.50	104,323.77	2,852.78	124,200.00	17,023.45	86.29 13.71
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	4,353.00	0.00 (	4,353.00)	0.00 100.00
438-300	CONTRACTED SERVICES	0.00	9,000.00	0.00	20,000.00	11,000.00	45.00 55.00
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	197,351.16	1,457,748.55	33,903.60	1,885,671.00	394,018.85	79.10 20.90

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

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	MONTH ENDING 9/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 9/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
INTERGOVERNMENTAL EXPENDITURES							
481-700	CAPITAL RESERVE	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	100.00
481-720	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	100.00
	INTERGOVERNMENTAL EXPEN	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	2,936,437.00	2,936,437.00	0.00 100.00
483-161	SOCIAL SECURITY TAXES	60,243.42	633,850.39	0.00	894,432.00	260,581.61	70.87 29.13
486-156	HEALTH & LIFE INSURANCE	41,234.94	1,821,433.97	0.00	2,925,000.00	1,103,566.03	62.27 37.73
486-162	UNEMPLOYMENT COMPENSATI	5,390.39	82,012.18	0.00	110,000.00	27,987.82	74.56 25.44
483-995	MISC GOVT EXPENSES/EMPL	106,868.75	2,537,296.54	0.00	6,865,869.00	4,328,572.46	36.96 63.04
INSURANCE							
486-352	PROP./LIAB.INSURANCE	0.00	197,035.47	0.00	251,208.00	54,172.53	78.44 21.56
486-354	WORKERS COMPENSATION	12,651.00	432,156.00	0.00	559,340.00	127,184.00	77.26 22.74
486-995	INSURANCE	12,651.00	629,191.47	0.00	810,548.00	181,356.53	77.63 22.37
	MISC GOVT EXPEND	119,519.75	3,166,488.01	0.00	7,676,417.00	4,509,928.99	41.25 58.75
INTERFUND OPERATING TRANSFERS							
492-860	TRANSFER TO STORMWATER	100,000.00	100,000.00	0.00	0.00 (	100,000.00)	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	41,390.50	41,390.50	0.00	0.00 (	41,390.50)	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	150,000.00	150,000.00	0.00 100.00
492-865	TRANSFER TO TRAFFIC IMP	43,792.00	43,792.00	0.00	0.00 (	43,792.00)	0.00 100.00
492-997	TOTAL OPERATING TRANSFE	185,182.50	185,182.50	0.00	150,000.00 (	35,182.50)	123.46 (23.46)
	TOTAL EXPENDITURES	1,424,145.17	14,184,076.00	381,702.27	23,163,905.00	8,598,126.73	62.88 37.12

UPPER MORELAND TOWNSHIP
STATEMENT OF FINANCIAL POSITION
LIQUID FUEL FUND
Fiscal Year 20 Period 09

ASSETS

CASH ON HAND	298,087.26	
TOTAL ASSETS	-----	298,087.26 =====

LIABILITES & FUND BALANCE

FUND BALANCE (SURPLUS)	166,110.60	
REVENUE CONTROL ACCOUNT	682,158.57	
EXPENSE CONTROL ACCOUNT	(550,181.91)	
TOTAL LIABS. & FUND BAL.	-----	298,087.26 =====

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

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	MONTH ENDING 9/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 9/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
REVENUE							
341-000	INTEREST EARNED	2.65	2,241.44	0.00	12,000.00	9,758.56	18.68 81.32
363-000	LIQUID FUELS ALLOC	0.00	679,417.13	0.00	665,817.00 (	13,600.13)	102.04 (2.04)
363-100	SNOW REMOVAL GRANTS	0.00	500.00	0.00	90,050.00	89,550.00	0.56 99.44
380-000	FUND BALANCE TRANSFER	0.00	0.00	0.00	166,363.00	166,363.00	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	2.65	682,158.57	0.00	934,230.00	252,071.43	73.02 26.98
EXPENDITURES							
432-245	SNOW AND ICE MATERIALS	0.00	13,568.33	0.00	139,730.00	126,161.67	9.71 90.29
433-245	STREET SIGN MATERIALS	2,110.58	4,673.19	0.00	15,000.00	10,326.81	31.15 68.85
434-240	LIGHT FIXTURES	1,402.85	3,988.17	0.00	10,000.00	6,011.83	39.88 60.12
434-246	MATERIALS/SUPPLIES	0.00	0.00	0.00	9,500.00	9,500.00	0.00 100.00
434-361	ELECTRICITY	11,427.90	93,739.30	0.00	145,000.00	51,260.70	64.65 35.35
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	2,798.79	434,212.92	3,327.75	615,000.00	177,459.33	71.14 28.86
	TOTAL EXPENDITURES	17,740.12	550,181.91	3,327.75	934,230.00	380,720.34	59.25 40.75

UPPER MORELAND TOWNSHIP
STATEMENT OF FINANCIAL POSITION

DEBT FUND

Fiscal Year 20 Period 09

ASSETS

CASH ON HAND	554,629.69	
RE TAX LIENS RECEIVABLE	10,828.48	
TOTAL ASSETS	-----	565,458.17 =====

LIABS. & FUND BALANCE

DEFERRED REVENUE CURB & SDWALK	8,204.92	
DEFERRED REVENUE RE TAX LIENS	10,828.48	
FUND BALANCE SURPLUS	25,125.82	
REVENUE CONTROL ACCOUNT	556,147.98	
EXPENSE CONTROL ACCOUNT	(34,849.03)	
TOTAL LIABS. & FUND BALANCE	-----	565,458.17 =====

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

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	MONTH ENDING 9/30/20	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 9/30/20	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
REVENUE							
301-150	DEBT SERVICE	1,694.09	544,109.42	0.00	558,616.00	14,506.58	97.40 2.60
301-200	PRIOR YEAR R/E TAXES	0.00	876.89	0.00	0.00 (	876.89)	0.00 100.00
301-500	LIENS	59.95	4,900.36	0.00	6,000.00	1,099.64	81.67 18.33
301-600	R/E INTERIMS	169.26	6,172.15	0.00	3,000.00 (	3,172.15)	205.74 (105.74)
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	5.75	89.16	0.00	300.00	210.84	29.72 70.28
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	1,929.05	556,147.98	0.00	567,916.00	11,768.02	97.93 2.07
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	965.26	18,911.39	0.00	506,924.00	488,012.61	3.73 96.27
471-400	PRINCIPAL- NEW RADIOS	0.00	0.00	0.00	42,920.00	42,920.00	0.00 100.00
471-600	LEASE PAYMENTS	1,722.96	15,506.64	0.00	17,641.00	2,134.36	87.90 12.10
471-700	OTHER EXPENSE	0.00	431.00	0.00	431.00	0.00	100.00 0.00
492-861	TRANSFER TO FUND BALANC	0.00	0.00	0.00	0.00	0.00	0.00 100.00
	TOTAL EXPENDITURES	2,688.22	34,849.03	0.00	567,916.00	533,066.97	6.14 93.86

UPPER MORELAND TOWNSHIP
STATEMENT OF FINANCIAL POSITION

ESCROW

Fiscal Year 20 Period 09

ASSETS

CASH	607,232.01		
TOTAL ASSETS		-----	607,232.01 =====

LIABILITIES

PARKS	7,971.00		
PARKS GOLDEN AGE CLUB	17,928.96		
VETERANS MEMORIAL PARK	78,678.66		
PROFESSIONAL SERVICE AGREEMENTS	121,100.00		
CONTRACTED SERVICES	255.00		
900 SOUTH YORK RD ESCROW	287,771.40		
REAL ESTATE TAXES	22,476.84		
POLICE	8,097.00		
FIRE CO.DONATION	50.00		
Environmental Adisory Council	100.00		
JERC Partners XXXIX LLC ESCROW	37,328.14		
LICO ENTERPRISES ESCROW	8,671.95		
BLAIR MILL ESCROW	16,803.06		
TOTAL LIABILITIES		-----	607,232.01 =====

**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

VALERIE A. ARKOOSH, MD, MPH, CHAIR
KENNETH E. LAWRENCE, JR., VICE CHAIR
JOSEPH C. GALE, COMMISSIONER



**MONTGOMERY COUNTY
PLANNING COMMISSION**

MONTGOMERY COUNTY COURTHOUSE • PO Box 311
NORRISTOWN, PA 19404-0311
610-278-3722
FAX: 610-278-3941 • TDD: 610-631-1211
WWW.MONTCOPA.ORG

SCOTT FRANCE, AICP
EXECUTIVE DIRECTOR

September 28, 2020

SUBJECT: Upper Moreland Contract Renewal

TO: Matt Candland, Township Manager

FROM: Claire Warner, Planner II, cwarner@montcopa.org – 610-278-3755

Dear Mr. Candland:

The current planning assistance contract with Upper Moreland Township will expire at the end of the calendar year. We look forward to continuing our work with the township. I have included a summary of the past work, and a proposal for a new three-year work program.

Current Work Program

Over the course of the three-year contract we made significant progress on the work items identified as “structured assistance” in the last contract. The most notable accomplishment from the previous contract period is the completion and adoption of the *UpperMoreland2040* Comprehensive Plan, which established a broad planning vision for the Township, laying the foundation for zoning updates and future planning initiatives. Within the last contract period, MCPC attended meetings for the joint Upper Moreland Hatboro Borough Master Trail Plan and assisted the Signage & Wayfinding Committee, which was formed as part of the MONTCO2040 Grant implementation.

Potential Structured Assistance

Many recommendations for further planning projects were generated through the comprehensive planning process. Below is a list of projects and tasks that MCPC may play a role in implementing. A new three-year contract may include the following potential work items, based upon township-directed priorities:

1. UpperMoreland2040 Comprehensive Plan Implementation: Zoning Map – One of the key recommendations for initiating the comprehensive plan implementation is to simplify the zoning map for clarity and to facilitate (re)development.

2. UpperMoreland2040 Comprehensive Plan Implementation: Zoning Ordinance – A number of zoning ordinance updates are recommended in the Comprehensive Plan, including revisions to some of the zoning districts. A complete zoning rewrite or an incremental approach to updates could be taken, based on the priorities of the township. Some of the following updates may be considered:
 - a. Create a riparian corridor conservation district
 - b. Create more transit-supportive zoning districts adjacent to the Town Center Districts
 - c. Improve the pedestrian infrastructure in the Commercial Corridor District
 - d. Revise to the Transit-Oriented-Development Overlay
 - e. Include provisions for Accessory Dwelling Unit
 - f. Encourage the preservation and adaptive reuse of architecturally significant buildings
3. UpperMoreland2040 Comprehensive Plan Implementation: SALDO – MCPC can draft updates to the Subdivision and Land Development ordinance as needs are identified.
4. Transportation Projects – MCPC can assist with coordination with PennDOT and SEPTA to implement transportation projects such as PennDOT’s replacement of the Warmister Road Bridge, the Computer Drive and Maryland Drive Road Improvement Projects, and the SETPA Willow Grove station relocation. Additionally, MCPC will be working with the township as part of the ongoing *Montoco Pikes Study* and the Cross County Trail Alignment Study, a TCDI-funded project.
5. Grant Writing – MCPC can provide support and guidance for grant applications, as needed.

The balance of the contract will consist of flexible assistance, including assistance with grant applications, design services, and other support.

Proposed Contract Terms

A cost proposal is attached for your review. It is based on the same level of service as your current contract: 3 planner-days per month and 12 night meetings per year for three years. The one-year cost is \$29,400.00, of which your share is one-half, or \$14,700.00.

Please inform us on whether the proposed work program and contract costs are acceptable. If so, a formal contract will be prepared for your signature. I have enjoyed working with the township and hope to continue our relationship.

Attachment: Community Planning Assistance Contract Cost Proposals January 1, 2021 – December 31, 2023 for Upper Moreland Township.

Upper Moreland Township
 Community Planning Assistance
 Contract Cost Proposals
 January 1, 2021 - December 31, 2023

Description			TOTAL CONTRACT COST	MUNICIPAL SHARE 50%
<u>Year One</u>				
		<u>RATE</u>		
3	Planner-Days / Month	\$700 / Planner Day	\$25,200.00	\$12,600.00
12	Night Meetings* / Year		\$4,200.00	\$2,100.00
		YEAR ONE TOTAL	\$29,400.00	\$14,700.00
<u>Year Two</u>				
		<u>RATE</u>		
3	Planner-Days / Month	\$707 / Planner Day	\$25,452.00	\$12,726.00
12	Night Meetings* / Year		\$4,242.00	\$2,121.00
		YEAR TWO TOTAL	\$29,694.00	\$14,847.00
<u>Year Three</u>				
		<u>RATE</u>		
3	Planner-Days / Month	\$714 / Planner Day	\$25,704.00	\$12,852.00
12	Night Meetings* / Year		\$4,284.00	\$2,142.00
		YEAR THREE TOTAL	\$29,988.00	\$14,994.00
		Total Contract Costs (Years 1-3)	\$89,082.00	\$44,541.00

* One Night Meeting = half of a Planner Day

Summary of Invoices			Municipal Share 50 %
Year One			
Invoice 1	April 2021		\$7,350.00
Invoice 2	October 2021		\$7,350.00
Year Two			
Invoice 3	April 2022		\$7,423.50
Invoice 4	October 2022		\$7,423.50
Year Three			
Invoice 5	April 2023		\$7,497.00
Invoice 6	October 2023		\$7,497.00
			\$44,541.00

**UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2021-2025**

DEPARTMENT	2021	2022	2023	2024	2025	TOTAL
FACILITIES	\$ 435,000	\$ 395,000	\$ 105,000	\$ 100,000	\$ 132,000	\$ 1,122,000
PUBLIC WORKS	\$ 1,697,867	\$ 60,000	\$ 200,000	\$ 535,000	\$ 300,000	\$ 2,792,867
SANITATION	\$ 14,000	\$ 600,431	\$ 250,702	\$ -	\$ -	\$ 865,133
PARKS & RECREATION	\$ 728,000	\$ 186,000	\$ 393,000	\$ 583,500	\$ 74,000	\$ 1,964,500
POLICE	\$ 313,760	\$ 311,842	\$ 176,677	\$ 187,091	\$ 215,883	\$ 1,205,253
FIRE DEPARTMENT	\$ -	\$ 21,000	\$ -	\$ -	\$ -	\$ 43,000
TOTAL CAPITAL IMPROVEMENTS	\$ 3,188,627	\$ 1,574,273	\$ 1,125,379	\$ 1,405,591	\$ 721,883	\$ 7,992,753

**UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2021-2025
FACILITIES**

DESCRIPTION	2021	2022	2023	2024	2025	TOTAL	FUNDING SOURCE
Township Building Improvements							
Security - Township Bldg. Design	\$ 15,000					\$ 15,000	Bond
Construction		\$ 85,000				\$ 85,000	Bond
Township Bldg. ADA Improvements							
Design	\$ 15,000					\$ 15,000	Bond
Construction		\$ 165,000				\$ 165,000	Bond
Township Bldg. Refurbishment							
Design	\$ 15,000					\$ 15,000	Bond
Construction		\$ 100,000	\$ 100,000			\$ 200,000	Bond
Wireless Access Security Locks							
	\$ 60,000					\$ 60,000	Bond
Replace Fire Alarms							
	\$ 100,000					\$ 100,000	Bond
Replace Sanitary and Sewer Pumps							
	\$ 30,000					\$ 30,000	Bond
Library Outside Corner							
	\$ 75,000					\$ 75,000	Bond
Township Bldg. Rear Site Improvements							
Conceptual Plan			\$ 5,000			\$ 5,000	Bond
Construction				\$ 100,000		\$ 100,000	Bond
Pave Parking Lot							
					\$ 132,000	\$ 132,000	Bond
Video Equipment Board Room							
	\$ 125,000					\$ 125,000	Bond
Codes Vehicle							
		\$ 45,000				\$ 45,000	
TOTAL FACILITIES	\$ 435,000	\$ 395,000	\$ 105,000	\$ 100,000	\$ 132,000	\$ 1,122,000	

UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2021-2025
PUBLIC WORKS

DESCRIPTION	2021	2022	2023	2024	2025	TOTAL	FUNDING SOURCE
LED StreetLight Project	\$ 735,000					\$ 735,000	Bond
Equipment							
Triaxle Body	\$ 103,000					\$ 103,000	Bond
Small Roller	\$ 34,230					\$ 34,230	Bond
Air Compressor	\$ 19,800					\$ 19,800	Bond
Tar Kettle	\$ 8,000					\$ 8,000	Bond
Mack Dump Truck	\$ 173,623					\$ 173,623	Bond
Plow & Hydraulics	\$ 33,425					\$ 33,425	Bond
F550 Crew Cab with Dump	\$ 80,789					\$ 80,789	Bond
Windrow Machine Compost Site					300,000	\$ 300,000	Bond/Grant
Mack Dump Truck			\$ 200,000			\$ 200,000	Bond
Ford Explorer		\$ 60,000				\$ 60,000	Bond
Paver				\$ 450,000		\$ 450,000	Bond
Traffic Signal Truck/Ariel				\$ 85,000		\$ 85,000	Bond
Byberry & Davisville Intersection	\$ 510,000					\$ 510,000	Traffic Impact Fees/ Grants
TOTAL PUBLIC WORKS	\$ 1,697,867	\$ 60,000	\$ 200,000	\$ 535,000	\$ 300,000	\$ 2,792,867	

UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2021-2025
SANITATION

DESCRIPTION	2021	2022	2023	2024	2025	TOTAL	FUNDING SOURCE
<u>Equipment</u>							
Mack Refuse Truck with Tippers		\$ 225,431	\$ 236,702			\$ 462,133	Bond
Tippers for Trucks	\$ 14,000	\$	\$ 14,000			\$ 28,000	Bond
95 Gallon Carts	\$	\$ 375,000				\$ 375,000	Bond
TOTAL SANITATION	\$ 14,000	\$ 600,431	\$ 250,702	\$ -	\$ -	\$ 865,133	

**UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2021-2025
PARKS AND RECREATION**

DESCRIPTION	2021	2022	2023	2024	2025	TOTAL	FUNDING SOURCE
Mason's Mill Park							
Repave tennis courts/basketball courts	\$ 340,000					\$ 340,000	Bond
Pavilion 1 Replacement	\$ 30,000					\$ 30,000	Bond
Light Pickleball Courts	\$ 18,000					\$ 18,000	Bond
Replace Safety Surface for Playground		\$ 80,000				\$ 80,000	Bond
Finish Paving Walking Path		\$ 33,000				\$ 33,000	Bond
Water Play Area				\$ 70,000		\$ 70,000	1/2Bond/1/2 Donations
Brooks St Park							
Playground Equipment	\$ 40,000					\$ 40,000	Bond
Pileggi Park							
Playground Equipment	\$ 30,000					\$ 30,000	Bond
Memorial Park							
Skate Park *			\$ 350,000			\$ 350,000	Bond/Septa/Grant
Farmstead Park							
Environmental & Parking Lot*				\$ 350,000		\$ 350,000	Bond/Grants
Fair Oaks Park							
Basin	\$ 300,000					\$ 300,000	Bond/Stormwater Fund
Fencing at Various Parks		\$ 30,000				\$ 30,000	Bond
Trails Improvement Projects				\$ 150,000		\$ 150,000	Bond/Grants
Equipment							
Zero Turn Mower		\$ 13,000	\$ 13,000	\$ 13,500	\$ 14,000	\$ 53,500	Bond
Van		\$ 30,000				\$ 30,000	Bond
Chipper					\$ 60,000	\$ 60,000	Bond
TOTAL PARKS & RECREATION	\$ 728,000	\$ 186,000	\$ 393,000	\$ 583,500	\$ 74,000	\$ 1,964,500	

* At least 50% must be funded by outside sources

UPPER MORELAND TOWNSHIP
 CAPITAL IMPROVEMENT PLAN
 2021-2025
 POLICE DEPARTMENT

DESCRIPTION	2021	2022	2023	2024	2025	TOTAL	FUNDING SOURCE
Building Renovations	\$ 100,000	\$ 100,000			\$	\$ 200,000	Bond
Evidence Garage		\$ 45,000			\$	\$ 45,000	Bond
Police Fleet Replacement	\$ 213,760	\$ 166,842	\$ 176,677	\$ 187,091	\$ 215,883	\$ 960,253	General Fund
TOTAL POLICE DEPARTMENT	\$ 313,760	\$ 311,842	\$ 176,677	\$ 187,091	\$ 215,883	\$ 1,205,253	

UPPER MORELAND TOWNSHIP
 CAPITAL IMPROVEMENT PLAN
 2021-2025
 FIREHOUSE

DESCRIPTION	2021	2022	2023	2024	2025	TOTAL	FUNDING SOURCE
Building Renovations		\$ 21,000				\$ 21,000	Bond
TOTAL FIREHOUSE	\$ -	\$ 21,000	\$ -			\$ 21,000	

BORROWING OPTIONS

15 Year Bond

Year	\$	3,000,000	\$	4,000,000	\$	5,000,000	\$	6,000,000
2021		589,427		668,645		742,931		817,169
2022		589,344		668,489		742,781		816,996
2023		590,168		668,747		742,517		816,210
2024		590,900		663,907		737,149		815,314
2025		586,539		664,012		736,720		814,307
2026		586,982		663,851		741,001		817,983
2027		587,081		663,307		739,813		816,152
2028		585,331		660,679		741,308		816,769
2029		587,857		662,243		741,836		816,335
2030		589,566		662,905		741,371		814,824
2031		585,483		662,698		739,953		817,281
2032		585,784		666,718		737,692		818,739
2033		585,524		665,033		739,772		819,394
2034		589,634		662,658		741,011		814,148
2035		587,995		659,577		741,385		818,080
Total		8,817,615		9,963,469		11,107,240		12,249,701

20 Year Bond

Year	\$	3,000,000	\$	4,000,000	\$	5,000,000	\$	6,000,000
2021		479,700		540,972		602,079		663,251
2022		474,636		537,205		599,513		661,925
2023		476,678		538,856		600,772		662,792
2024		478,642		540,424		601,944		663,568
2025		475,527		536,908		603,028		664,252
2026		472,272		538,235		598,890		664,695
2027		478,807		539,275		599,484		664,794
2028		478,947		538,807		598,409		663,044
2029		478,545		537,739		601,675		660,570
2030		477,588		536,058		599,189		662,359
2031		476,100		538,792		601,058		658,363
2032		474,146		535,923		602,274		658,756
2033		471,831		537,658		602,964		658,591
2034		474,109		538,847		598,064		657,800
2035		475,869		534,474		597,661		661,367
2036		476,603		539,078		596,022		658,485
2037		476,691		537,868		598,632		659,797
2038		476,113		535,937		595,348		660,160
2039		474,893		538,314		596,323		659,605
2040		472,788		539,595		596,124		657,792
Total		9,520,485		10,760,965		11,989,453		13,221,966



Upper Moreland Township

RESTRUCTURING & NEW MONEY OPTIONS

September 28, 2020

Prepared by:

Brad Remig

Managing Director

&

Ben Kapenstein

Senior Managing Consultant



PFM Financial Advisors LLC

213 Market Street
Harrisburg, PA 17101

717.232.2723 (P)

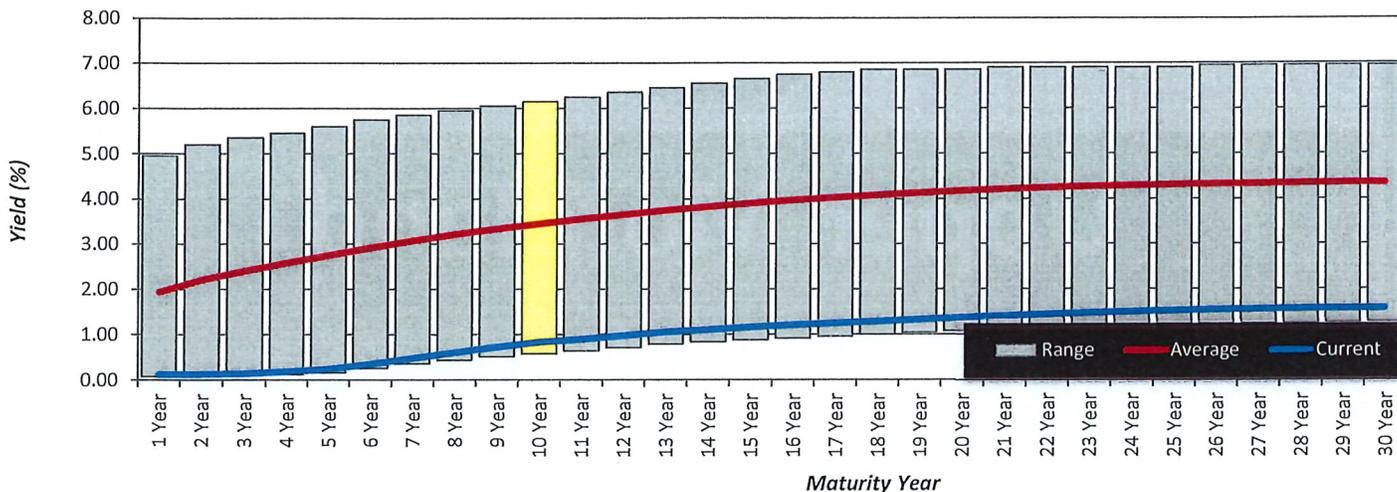
717.232.8610 (F)

www.pfm.com

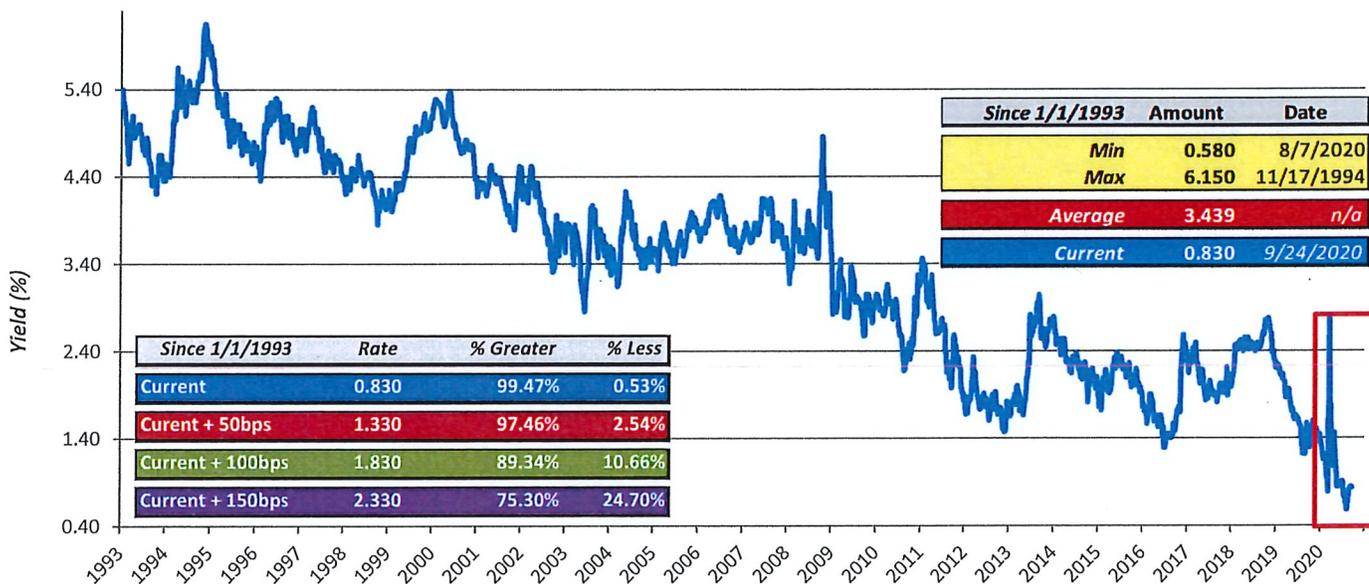
MUNICIPAL MARKET UPDATE

September 24, 2020

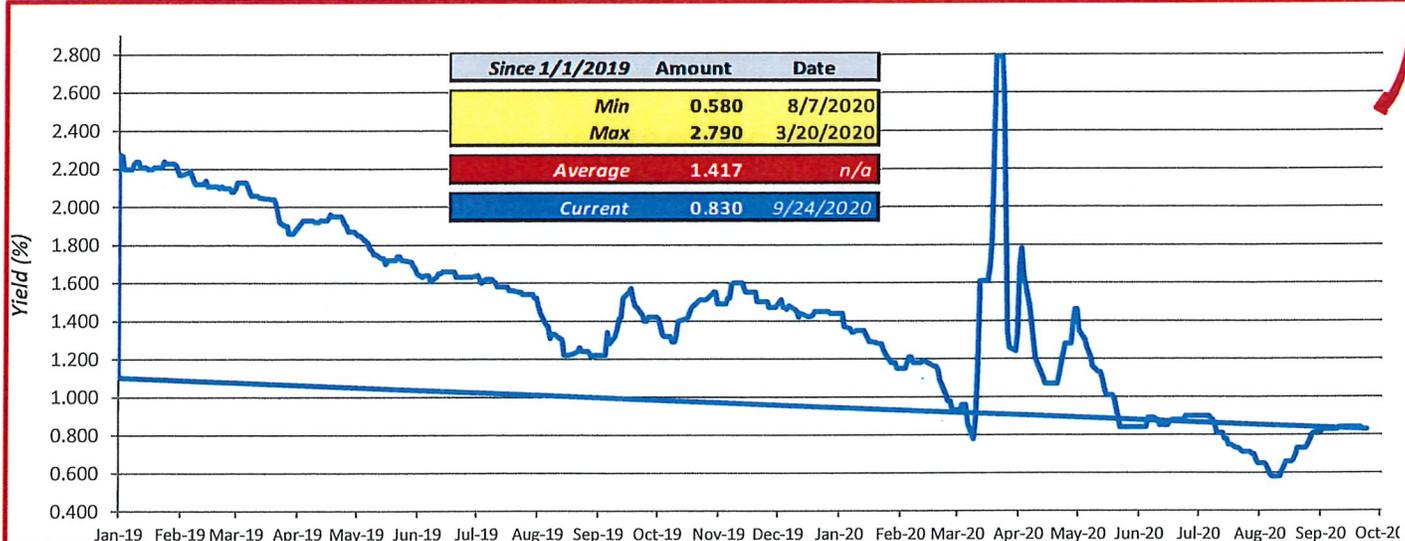
HISTORICAL MMD CURVE ILLUSTRATION - SINCE JANUARY 1, 1993



SPOT ANALYSIS - 10 YEAR MMD - SINCE JANUARY 1, 1993



SPOT ANALYSIS - 10 YEAR MMD - SINCE JANUARY 1, 2019



**TOWNSHIP OF UPPER MORELAND
SUMMARY OF OUTSTANDING INDEBTEDNESS**

Debt Service Requirements

1	2	3	4	5	6
Fiscal Year Ended	PEMA Fire Truck G.O. Notes Series of 2007	G.O. Bonds Series of 2012	Montgomery County Radio Loan 2015	G.O. Note Series of 2017	Total Debt Service
12/31/2020	11,583	575,448	42,920	94,977	724,927
12/31/2021	11,583	575,735		128,953	716,271
12/31/2022				712,131	712,131
12/31/2023				713,584	713,584
12/31/2024				715,662	715,662
12/31/2025				715,340	715,340
12/31/2026				717,665	717,665
12/31/2027				721,568	721,568
12/31/2028					
12/31/2029					
12/31/2030					
12/31/2031					
TOTAL	23,166	1,151,183	42,920	4,519,878	5,737,146

Principal *:		565,000		3,998,000	4,563,000
---------------------	--	---------	--	-----------	-----------

Call Date:	Anytime	3/1/2017	Anytime	Anytime
Purpose:	New Money	Cur Ref 04 & Adv Ref 08	New Money	New Money



* Outstanding as of September 25, 2020



pfm

15 Year Options

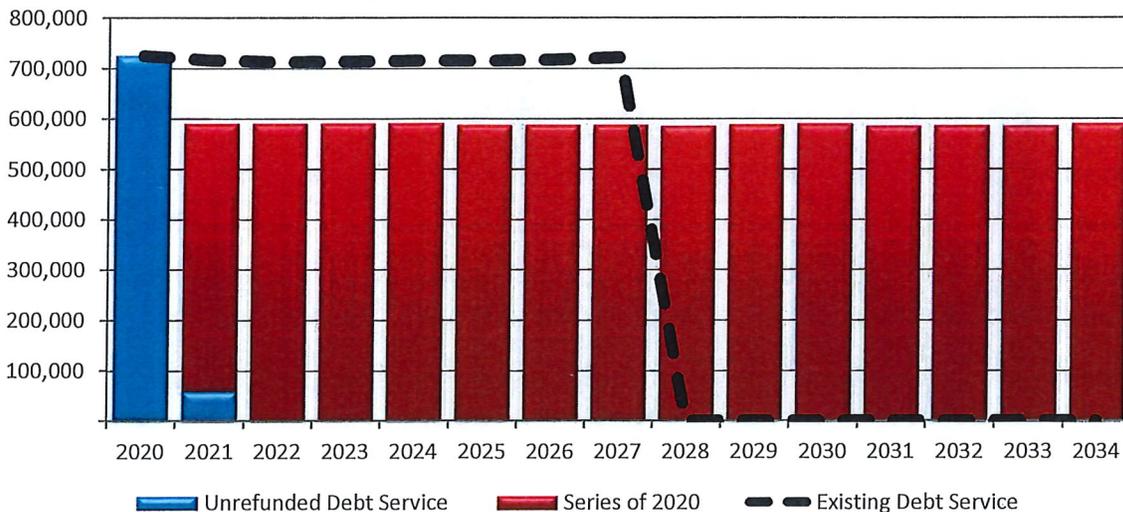
Scenario 1

Restructure the Series of 2012 and Series of 2017 and adds \$3 million of new money with the goal of achieving level debt service for 15 years.

New Money \$3,000,000					
1	2	3	4	5	6
Fiscal Year Ending	Existing Debt Service	(Less) Restructured Debt Service	\$7,705,000 Series of 2020 Debt Service [1]	Post Restructuring Debt Service	Savings (Dissavings)
12/31/2020	724,927			724,927	
12/31/2021	716,271	(657,712)	530,867	589,427	126,844
12/31/2022	712,131	(712,131)	589,344	589,344	122,787
12/31/2023	713,584	(713,584)	590,168	590,168	123,417
12/31/2024	715,662	(715,662)	590,900	590,900	124,762
12/31/2025	715,340	(715,340)	586,539	586,539	128,801
12/31/2026	717,665	(717,665)	586,982	586,982	130,684
12/31/2027	721,568	(721,568)	587,081	587,081	134,487
12/31/2028			585,331	585,331	(585,331)
12/31/2029			587,857	587,857	(587,857)
12/31/2030			589,566	589,566	(589,566)
12/31/2031			585,483	585,483	(585,483)
12/31/2032			585,784	585,784	(585,784)
12/31/2033			585,524	585,524	(585,524)
12/31/2034			589,634	589,634	(589,634)
12/31/2035			587,995	587,995	(587,995)
12/31/2036					
12/31/2037					
12/31/2038					
12/31/2039					
12/31/2040					
TOTAL	\$5,737,146	(\$4,953,660)	\$8,759,052	\$9,542,539	(\$3,805,393)

[1] Assumes estimated interest rates. Actual rates determined at time of pricing.

DEBT SERVICE RESTRUCTURING ILLUSTRATION



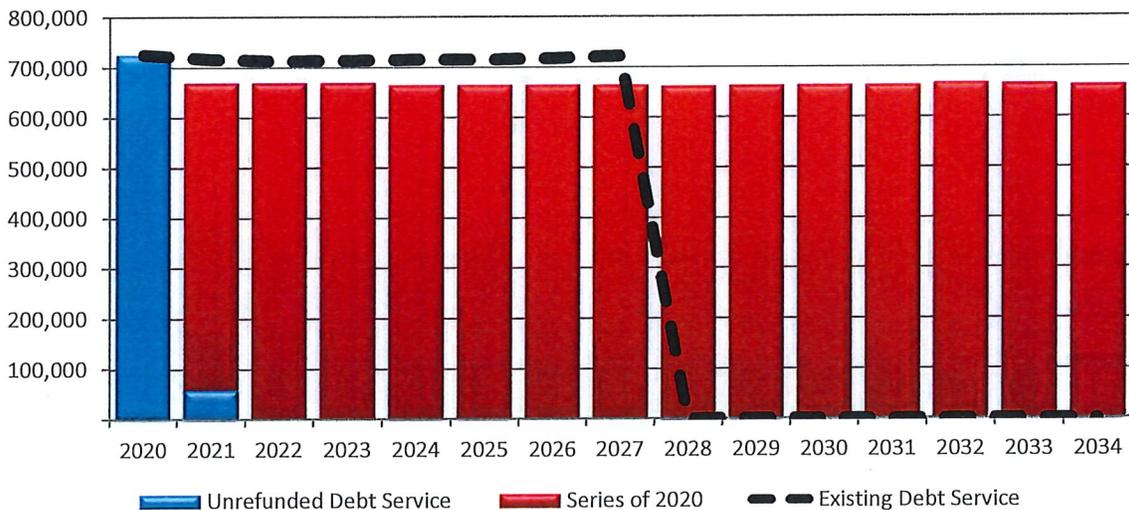
Scenario 2

Restructure the Series of 2012 and Series of 2017 and adds \$4 million of new money with the goal of achieving level debt service for 15 years.

New Money \$4,000,000					
1	2	3	4	5	6
Fiscal Year Ending	Existing Debt Service	(Less) Restructured Debt Service	\$8,715,000 Series of 2020 Debt Service [1]	Post Restructuring Debt Service	Savings (Dissavings)
12/31/2020	724,927			724,927	
12/31/2021	716,271	(657,712)	610,085	668,645	47,626
12/31/2022	712,131	(712,131)	668,489	668,489	43,642
12/31/2023	713,584	(713,584)	668,747	668,747	44,837
12/31/2024	715,662	(715,662)	663,907	663,907	51,755
12/31/2025	715,340	(715,340)	664,012	664,012	51,328
12/31/2026	717,665	(717,665)	663,851	663,851	53,815
12/31/2027	721,568	(721,568)	663,307	663,307	58,261
12/31/2028			660,679	660,679	(660,679)
12/31/2029			662,243	662,243	(662,243)
12/31/2030			662,905	662,905	(662,905)
12/31/2031			662,698	662,698	(662,698)
12/31/2032			666,718	666,718	(666,718)
12/31/2033			665,033	665,033	(665,033)
12/31/2034			662,658	662,658	(662,658)
12/31/2035			659,577	659,577	(659,577)
12/31/2036					
12/31/2037					
12/31/2038					
12/31/2039					
12/31/2040					
TOTAL	\$5,737,146	(\$4,953,660)	\$9,904,908	\$10,688,395	(\$4,951,248)

[1] Assumes estimated interest rates. Actual rates determined at time of pricing.

DEBT SERVICE RESTRUCTURING ILLUSTRATION



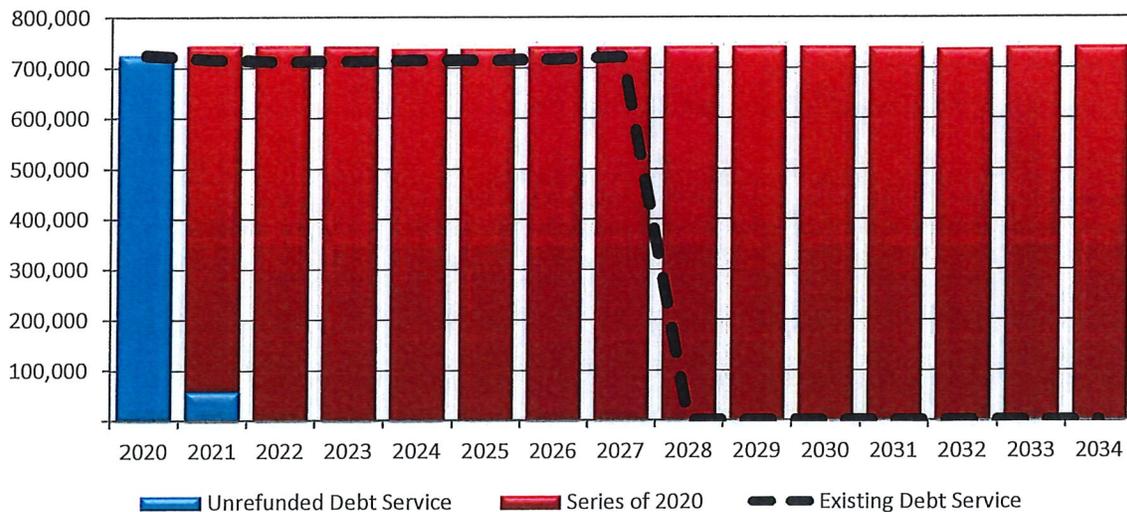
Scenario 3

Restructure the Series of 2012 and Series of 2017 and adds \$5 million of new money with the goal of achieving level debt service for 15 years.

New Money \$5,000,000					
1	2	3	4	5	6
Fiscal Year Ending	Existing Debt Service	(Less) Restructured Debt Service	\$9,720,000 Series of 2020 Debt Service [1]	Post Restructuring Debt Service	Savings (Dissavings)
12/31/2020	724,927			724,927	
12/31/2021	716,271	(657,712)	684,372	742,931	(26,660)
12/31/2022	712,131	(712,131)	742,781	742,781	(30,650)
12/31/2023	713,584	(713,584)	742,517	742,517	(28,933)
12/31/2024	715,662	(715,662)	737,149	737,149	(21,488)
12/31/2025	715,340	(715,340)	736,720	736,720	(21,381)
12/31/2026	717,665	(717,665)	741,001	741,001	(23,336)
12/31/2027	721,568	(721,568)	739,813	739,813	(18,246)
12/31/2028			741,308	741,308	(741,308)
12/31/2029			741,836	741,836	(741,836)
12/31/2030			741,371	741,371	(741,371)
12/31/2031			739,953	739,953	(739,953)
12/31/2032			737,692	737,692	(737,692)
12/31/2033			739,772	739,772	(739,772)
12/31/2034			741,011	741,011	(741,011)
12/31/2035			741,385	741,385	(741,385)
12/31/2036					
12/31/2037					
12/31/2038					
12/31/2039					
12/31/2040					
TOTAL	\$5,737,146	(\$4,953,660)	\$11,048,680	\$11,832,166	(\$6,095,020)

[1] Assumes estimated interest rates. Actual rates determined at time of pricing.

DEBT SERVICE RESTRUCTURING ILLUSTRATION



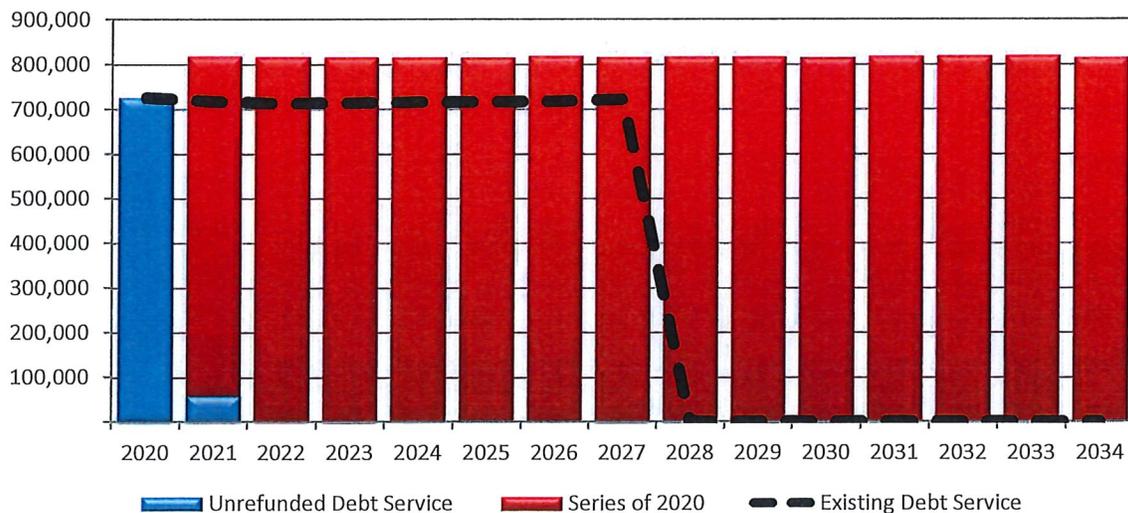
Scenario 4

Restructure the Series of 2012 and Series of 2017 and adds \$6 million of new money with the goal of achieving level debt service for 15 years.

New Money \$6,000,000					
1	2	3	4	5	6
Fiscal Year Ending	Existing Debt Service	(Less) Restructured Debt Service	\$10,725,000 Series of 2020 Debt Service [1]	Post Restructuring Debt Service	Savings (Dissavings)
12/31/2020	724,927			724,927	
12/31/2021	716,271	(657,712)	758,610	817,169	(100,898)
12/31/2022	712,131	(712,131)	816,996	816,996	(104,865)
12/31/2023	713,584	(713,584)	816,210	816,210	(102,626)
12/31/2024	715,662	(715,662)	815,314	815,314	(99,653)
12/31/2025	715,340	(715,340)	814,307	814,307	(98,967)
12/31/2026	717,665	(717,665)	817,983	817,983	(100,318)
12/31/2027	721,568	(721,568)	816,152	816,152	(94,584)
12/31/2028			816,769	816,769	(816,769)
12/31/2029			816,335	816,335	(816,335)
12/31/2030			814,824	814,824	(814,824)
12/31/2031			817,281	817,281	(817,281)
12/31/2032			818,739	818,739	(818,739)
12/31/2033			819,394	819,394	(819,394)
12/31/2034			814,148	814,148	(814,148)
12/31/2035			818,080	818,080	(818,080)
12/31/2036					
12/31/2037					
12/31/2038					
12/31/2039					
12/31/2040					
TOTAL	\$5,737,146	(\$4,953,660)	\$12,191,139	\$12,974,626	(\$7,237,480)

[1] Assumes estimated interest rates. Actual rates determined at time of pricing.

DEBT SERVICE RESTRUCTURING ILLUSTRATION





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20 Year Options

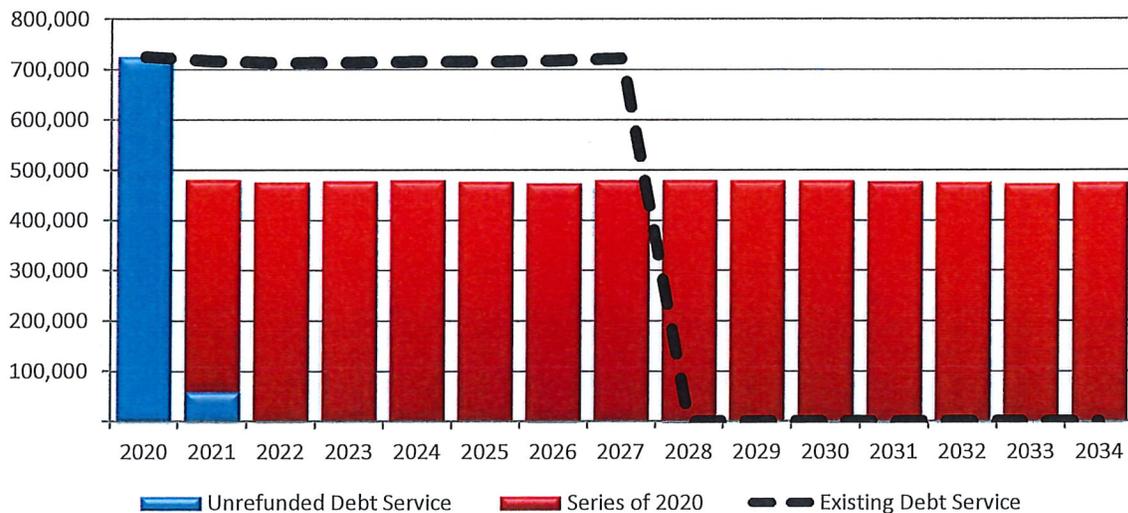
Scenario 5

Restructure the Series of 2012 and Series of 2017 and adds \$3 million of new money with the goal of achieving level debt service for 20 years.

New Money \$3,000,000					
1	2	3	4	5	6
Fiscal Year Ending	Existing Debt Service	(Less) Restructured Debt Service	\$7,705,000 Series of 2020 Debt Service [1]	Post Restructuring Debt Service	Savings (Dissavings)
12/31/2020	724,927			724,927	
12/31/2021	716,271	(657,712)	421,141	479,700	236,571
12/31/2022	712,131	(712,131)	474,636	474,636	237,495
12/31/2023	713,584	(713,584)	476,678	476,678	236,907
12/31/2024	715,662	(715,662)	478,642	478,642	237,020
12/31/2025	715,340	(715,340)	475,527	475,527	239,813
12/31/2026	717,665	(717,665)	472,272	472,272	245,394
12/31/2027	721,568	(721,568)	478,807	478,807	242,761
12/31/2028			478,947	478,947	(478,947)
12/31/2029			478,545	478,545	(478,545)
12/31/2030			477,588	477,588	(477,588)
12/31/2031			476,100	476,100	(476,100)
12/31/2032			474,146	474,146	(474,146)
12/31/2033			471,831	471,831	(471,831)
12/31/2034			474,109	474,109	(474,109)
12/31/2035			475,869	475,869	(475,869)
12/31/2036			476,603	476,603	(476,603)
12/31/2037			476,691	476,691	(476,691)
12/31/2038			476,113	476,113	(476,113)
12/31/2039			474,893	474,893	(474,893)
12/31/2040			472,788	472,788	(472,788)
TOTAL	\$5,737,146	(\$4,953,660)	\$9,461,921	\$10,245,408	(\$4,508,262)

[1] Assumes estimated interest rates. Actual rates determined at time of pricing.

DEBT SERVICE RESTRUCTURING ILLUSTRATION



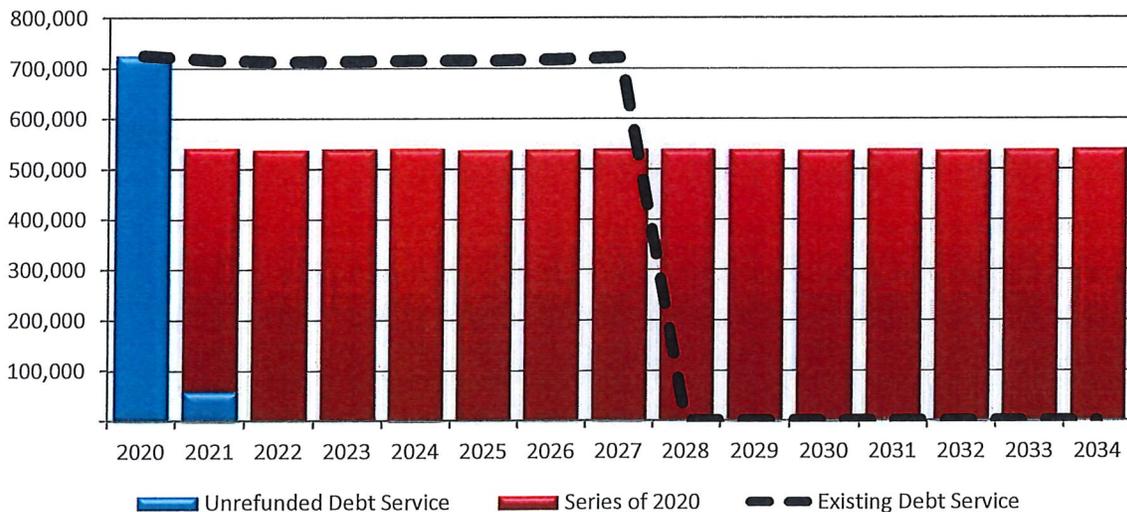
Scenario 6

Restructure the Series of 2012 and Series of 2017 and adds \$4 million of new money with the goal of achieving level debt service for 20 years.

New Money \$4,000,000					
1	2	3	4	5	6
Fiscal Year Ending	Existing Debt Service	(Less) Restructured Debt Service	\$8,715,000 Series of 2020 Debt Service [1]	Post Restructuring Debt Service	Savings (Dissavings)
12/31/2020	724,927			724,927	
12/31/2021	716,271	(657,712)	482,412	540,972	175,300
12/31/2022	712,131	(712,131)	537,205	537,205	174,926
12/31/2023	713,584	(713,584)	538,856	538,856	174,729
12/31/2024	715,662	(715,662)	540,424	540,424	175,238
12/31/2025	715,340	(715,340)	536,908	536,908	178,432
12/31/2026	717,665	(717,665)	538,235	538,235	179,431
12/31/2027	721,568	(721,568)	539,275	539,275	182,293
12/31/2028			538,807	538,807	(538,807)
12/31/2029			537,739	537,739	(537,739)
12/31/2030			536,058	536,058	(536,058)
12/31/2031			538,792	538,792	(538,792)
12/31/2032			535,923	535,923	(535,923)
12/31/2033			537,658	537,658	(537,658)
12/31/2034			538,847	538,847	(538,847)
12/31/2035			534,474	534,474	(534,474)
12/31/2036			539,078	539,078	(539,078)
12/31/2037			537,868	537,868	(537,868)
12/31/2038			535,937	535,937	(535,937)
12/31/2039			538,314	538,314	(538,314)
12/31/2040			539,595	539,595	(539,595)
TOTAL	\$5,737,146	(\$4,953,660)	\$10,702,398	\$11,485,885	(\$5,748,739)

[1] Assumes estimated interest rates. Actual rates determined at time of pricing.

DEBT SERVICE RESTRUCTURING ILLUSTRATION



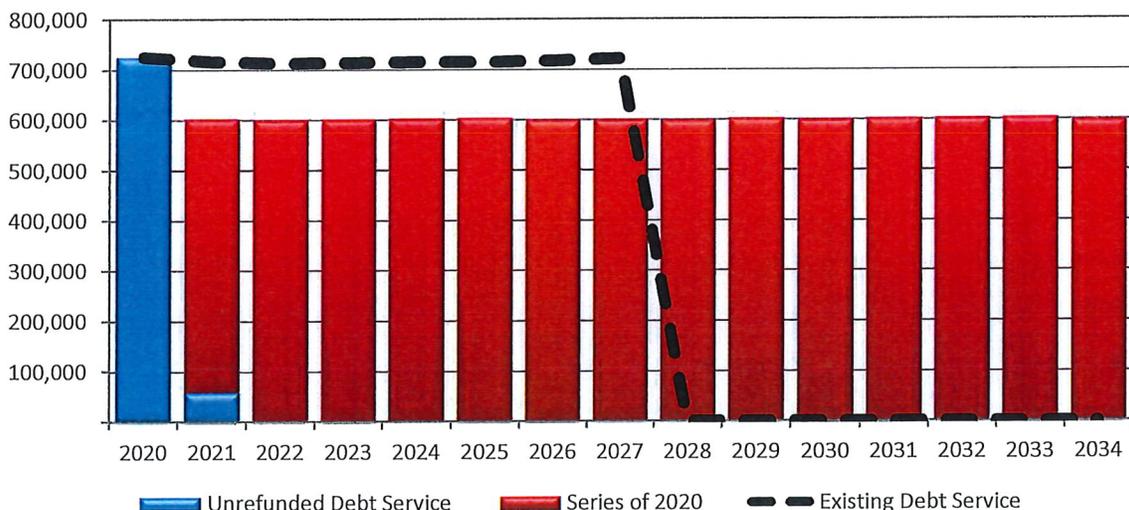
Scenario 7

Restructure the Series of 2012 and Series of 2017 and adds \$5 million of new money with the goal of achieving level debt service for 20 years.

New Money \$5,000,000					
1	2	3	4	5	6
Fiscal Year Ending	Existing Debt Service	(Less) Restructured Debt Service	\$9,720,000 Series of 2020 Debt Service [1]	Post Restructuring Debt Service	Savings (Dissavings)
12/31/2020	724,927			724,927	
12/31/2021	716,271	(657,712)	543,519	602,079	114,192
12/31/2022	712,131	(712,131)	599,513	599,513	112,618
12/31/2023	713,584	(713,584)	600,772	600,772	112,812
12/31/2024	715,662	(715,662)	601,944	601,944	113,718
12/31/2025	715,340	(715,340)	603,028	603,028	112,312
12/31/2026	717,665	(717,665)	598,890	598,890	118,776
12/31/2027	721,568	(721,568)	599,484	599,484	122,084
12/31/2028			598,409	598,409	(598,409)
12/31/2029			601,675	601,675	(601,675)
12/31/2030			599,189	599,189	(599,189)
12/31/2031			601,058	601,058	(601,058)
12/31/2032			602,274	602,274	(602,274)
12/31/2033			602,964	602,964	(602,964)
12/31/2034			598,064	598,064	(598,064)
12/31/2035			597,661	597,661	(597,661)
12/31/2036			596,022	596,022	(596,022)
12/31/2037			598,632	598,632	(598,632)
12/31/2038			595,348	595,348	(595,348)
12/31/2039			596,323	596,323	(596,323)
12/31/2040			596,124	596,124	(596,124)
TOTAL	\$5,737,146	(\$4,953,660)	\$11,930,888	\$12,714,374	(\$6,977,228)

[1] Assumes estimated interest rates. Actual rates determined at time of pricing.

DEBT SERVICE RESTRUCTURING ILLUSTRATION



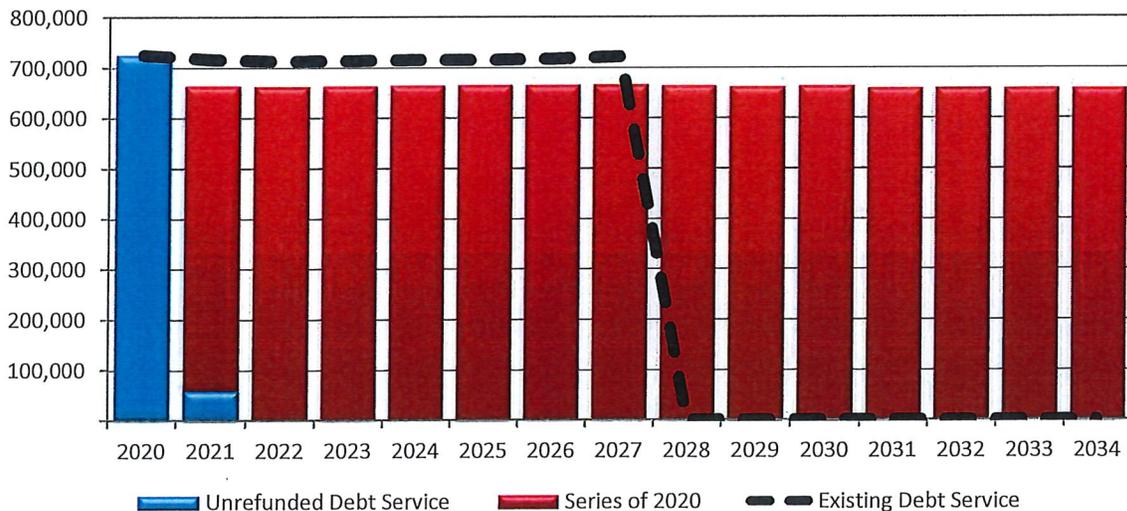
Scenario 8

Restructure the Series of 2012 and Series of 2017 and adds \$6 million of new money with the goal of achieving level debt service for 20 years.

New Money \$6,000,000					
1	2	3	4	5	6
Fiscal Year Ending	Existing Debt Service	(Less) Restructured Debt Service	\$10,725,000 Series of 2020 Debt Service [1]	Post Restructuring Debt Service	Savings (Dissavings)
12/31/2020	724,927			724,927	
12/31/2021	716,271	(657,712)	604,691	663,251	53,020
12/31/2022	712,131	(712,131)	661,925	661,925	50,206
12/31/2023	713,584	(713,584)	662,792	662,792	50,792
12/31/2024	715,662	(715,662)	663,568	663,568	52,094
12/31/2025	715,340	(715,340)	664,252	664,252	51,088
12/31/2026	717,665	(717,665)	664,695	664,695	52,971
12/31/2027	721,568	(721,568)	664,794	664,794	56,774
12/31/2028			663,044	663,044	(663,044)
12/31/2029			660,570	660,570	(660,570)
12/31/2030			662,359	662,359	(662,359)
12/31/2031			658,363	658,363	(658,363)
12/31/2032			658,756	658,756	(658,756)
12/31/2033			658,591	658,591	(658,591)
12/31/2034			657,800	657,800	(657,800)
12/31/2035			661,367	661,367	(661,367)
12/31/2036			658,485	658,485	(658,485)
12/31/2037			659,797	659,797	(659,797)
12/31/2038			660,160	660,160	(660,160)
12/31/2039			659,605	659,605	(659,605)
12/31/2040			657,792	657,792	(657,792)
TOTAL	\$5,737,146	(\$4,953,660)	\$13,163,401	\$13,946,888	(\$8,209,741)

[1] Assumes estimated interest rates. Actual rates determined at time of pricing.

DEBT SERVICE RESTRUCTURING ILLUSTRATION





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***\$2 Million & \$3 Million
Additional Step***

UPPER MORELAND TOWNSHIP <i>Additional New Money</i>	<i>ESTIMATED - FOR ILLUSTRATIVE PURPOSES ONLY</i>
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Additional New Money of \$2 Million or \$3 Million (30 Year Level Structure)

	New Money	
	\$2,000,000	\$3,000,000
	1	2
Fiscal Year Ending	New Debt Service [1]	New Debt Service [1]
12/31/2020		
12/31/2021	100,487	145,081
12/31/2022	103,025	151,041
12/31/2023	102,547	150,345
12/31/2024	102,063	149,641
12/31/2025	101,573	148,929
12/31/2026	101,062	153,185
12/31/2027	100,517	152,343
12/31/2028	99,775	151,196
12/31/2029	103,961	149,938
12/31/2030	102,995	153,569
12/31/2031	101,957	152,012
12/31/2032	100,859	150,365
12/31/2033	104,719	148,655
12/31/2034	103,432	151,873
12/31/2035	102,093	149,916
12/31/2036	100,624	152,769
12/31/2037	104,090	150,409
12/31/2038	102,368	152,949
12/31/2039	100,583	150,272
12/31/2040	103,700	152,447
12/31/2041	101,615	149,389
12/31/2042	104,462	151,232
12/31/2043	102,134	152,886
12/31/2044	99,742	149,298
12/31/2045	102,286	150,614
12/31/2046	99,651	151,739
12/31/2047	101,991	152,670
12/31/2048	104,165	153,431
12/31/2049	101,172	149,021
12/31/2050	103,170	149,597
TOTAL	\$3,062,809	\$4,526,804

[1] Assumes estimated interest rates. Actual rates determined at time of pricing.



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**UPPER MORELAND TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA**

ORDINANCE NO. 20-_____

AN ORDINANCE OF UPPER MORELAND TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, AMENDING THE TOWNSHIP CODE OF ORDINANCES, CHAPTER 310, TAXATION, PROVIDING A NEW ARTICLE X ENTITLED “VOLUNTEER SERVICE CREDIT PROGRAM”; PROVIDING INCENTIVES FOR QUALIFYING VOLUNTEERS SERVING A FIRE COMPANY; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS.

WHEREAS, Upper Moreland Township, Montgomery County, Pennsylvania (the “Township”) is a duly organized Township of the First Class operating in accordance with the laws of the Commonwealth of Pennsylvania; and

WHEREAS, in accordance with the First Class Township Code of Pennsylvania, 53 P.S. 55101, *et. seq.*, the Upper Moreland Township Board of Commissioners is vested with the authority to adopt ordinances necessary for the proper management, care and control and welfare of the Township; and

WHEREAS, the Commonwealth of Pennsylvania has enacted Act 172 of 2016, which provides municipalities with the option to offer a real estate and/or earned income tax credit to active members of volunteer fire companies through a volunteer service credit program; and

WHEREAS, the Township has determined that public health, safety and welfare would benefit from the amendment of Chapter 310, “Taxation”, to add Article X, “Volunteer Service Credit Program”, creating such a volunteer service credit program.

NOW THEREFORE, IT IS HEREBY ORDAINED AND ENACTED, by the Upper Moreland Township Board of Commissioners as follows:

SECTION I. Amendment to Chapter 310, “Taxation”, providing a new Article X, “Volunteer Service Credit Program”.

The Township’s Code of Ordinances, Chapter 310, “Taxation” shall be amended to add a new Article X entitled “Volunteer Service Credit Program”, which shall read as follows:

**Article X
Volunteer Service Credit Program**

§ 310-109. Scope and Purpose.

- A. **Scope.** The scope of this Ordinance is related to Act 172 and its intended incentives for municipal volunteers of fire companies.

B. Purpose. The purpose of this Ordinance is to authorize the Township to enact a tax credit against an active volunteer's tax liability as a financial incentive to: (1) acknowledge the value and the absence of any public cost for volunteer fire protection provided by active volunteers, and; (2) to encourage individuals to volunteer, or for former volunteers to consider joining as active volunteers, in a volunteer fire company.

§ 310-110. Definitions.

The following words and phrases when used in this Ordinance shall have the meanings given to them in this section unless the context clearly indicates otherwise.

- “Active Volunteer.”** A volunteer for a volunteer fire company who has complied with, and is certified under, the Volunteer Service Credit Program as set forth herein.
- “Commissioner.”** The State Fire Commissioner of the Commonwealth of Pennsylvania.
- “Earned Income Tax.”** A tax on earned income and net profits levied under Chapter 3 of the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act.
- “Eligibility Period.”** The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.
- “Emergency Responder.”** A volunteer who responds to an emergency call with one of the volunteer fire companies providing service in Upper Moreland Township.
- “Emergency Response Call.”** Any emergency call to which a volunteer responds, including travel directly from and to a volunteer's home, place of business or other place where they shall have been when the call was received.
- “Qualified Real Property.”** A residential real property owned and occupied as the domicile of an active volunteer.
- “Qualified Volunteer.”** A Township resident that has served as an active volunteer, in good standing, as so certified under this Ordinance, during the proceeding calendar year, for a Township Volunteer Fire Company.
- “Tax Credit.”** The Earned Income Tax Credit and/or the Real Property Tax Credit granted hereunder.

“Township.”	The Township of Upper Moreland, Montgomery County, Pennsylvania.
“Volunteer Fire Company.”	A nonprofit chartered corporation, association or organization located in this Commonwealth that provides fire protection services and may offer other voluntary emergency medical services within the Township.
“Volunteer Service Credit Program.”	The program established pursuant to this Chapter to Determine the active status of a volunteer.

§ 310-311. Volunteer Service Tax Credits.

- A. **Establishment.** Upper Moreland Township hereby establishes a Volunteer Service Credit Program.
- B. **Limitations.** The tax credits established by this Ordinance may be used against the Qualified Volunteer’s tax liability for the current taxable year and every taxable year the individual is qualified as a Qualified Volunteer. The tax credits established by this Ordinance shall remain in effect unless and until the Township repeals this Ordinance.

§ 310-312. Qualifying Volunteer.

- A. **Qualifying Volunteer Criteria.** To be a Qualifying Volunteer under this Ordinance, an individual: (1) must be a resident of the Township; (2) must have served as an active volunteer, in good standing, as so certified under this Ordinance, during the proceeding calendar year for a Township volunteer fire company; (3) maintained a minimum of 25% in fire responses; (4) attended two (2) fire company drills a month, all mandatory drills and one burn drill a year, and (5) have completed all formal training requirements pursuant to “Administrative Directive 200-09 Professional Development”.
- B. **Non-Firefighter Administrative Members Criteria** To qualify under this Ordinance, a non-firefighter administrative member must: (1) be a resident of the Township, and: (2) must maintain a minimum of 75 hours a year service. If an active volunteer meets the criteria of a Qualifying Volunteer and a Non-Firefighter Administrative Member under this Ordinance, the active volunteer shall be required to meet the Qualifying Volunteer Criteria.
- C. **Joint Tax Return.** A Qualified Volunteer may claim a tax credit provided for in this Ordinance when filing a joint tax return. The tax return shall provide a mechanism for separating the liability of an individual from any earned income tax imposed by the school district of residence from the liability of an individual for any earned income tax imposed by the Township. The tax credit shall only be applicable to the earned income tax imposed by the Township.

- D. **Injured Active Volunteer.** An active volunteer who was injured during a response to an emergency call and can no longer serve as an active volunteer because of the injury and who would otherwise be eligible for the tax credits under this Ordinance shall be eligible for such tax credits for the succeeding five tax years. The injured active volunteer must submit a new application each year as set forth herein in order to qualify for the tax credits described herein.

- E. **Eligibility Period.** The eligibility period for 2020 shall be January 1, 2020 through December 31, 2020. For every subsequent year the eligibility period shall be January 1st through December ~~31~~ ^{31st} each calendar year. An active volunteer must meet —the minimum criteria, set by resolution of the Board of Commissioners, during the eligibility period to qualify for the tax credits established by this Ordinance.

- F. **Recordkeeping.** The chief of each volunteer fire company, as applicable, shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. Service logs shall be subject to review by the Board of Commissioners of Upper Moreland Township, the State Fire Commissioner and the State Auditor General. The chief shall annually transmit to the Township Manager a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Township no later than January 7th of each year. The chief shall post the notarized eligibility list in an accessible area of the fire company's facilities.

- G. **Eligibility List.** A notarized list of eligible active volunteers shall be submitted to the governing body, no later than 45 days before tax notices are distributed, by the appropriate chief of the Township's fire companies.

- H. **Criteria Revision.** The Board of Commissioners reserves the right to revise the criteria for certification of a Qualified Volunteer, by resolution, in whole or part, at its sole discretion.

§ 310-313. Certification of Qualifying Volunteers.

- A. To receive certification as a qualifying volunteer under this chapter, an individual must meet the qualifying volunteer criteria set forth by resolution and, by January 15 of each year (following the year in which an individual has served as an active volunteer), sign and submit an application for certification as a qualifying volunteer to the chief of the volunteer fire company.

- B. Thereafter, the fire company's chief shall review all applications submitted, sign each application, and indicate on each application whether he/she recommends the volunteer to be certified as a qualifying volunteer.

- C. By January 30 of the same year, the fire company's chief shall forward all applications received, with all supporting documentation, to the Board of Commissioners.

- D. The Board of Commissioners shall review all applications and supporting documentation and shall, by Board motion, certify all qualifying volunteers on or before March 1 of each year. Only those volunteers so certified by the Board of Commissioners shall be eligible to receive the earned income tax credit and/or the real property tax credit, and these credits may be utilized for any earned income taxes and/or real property taxes paid or payable to the Township during or for the previous calendar year only.
- E. Official Tax Credit Register. The Township shall keep an Official Tax Credit Register of all qualified volunteers that were issued tax credit certificates. The Township Manager shall issue updates, as needed, of the Official Tax Credit Register to the following:
 - (1) Township Board of Commissioners;
 - (2) Chief of the volunteer fire companies; and
 - (3) Tax officer for the Township Tax Collection District.

§ 310-314. Earned Income Tax Credit.

- A. **Tax Credit.** Each qualified volunteer who has been certified under the Volunteer Service Credit Program shall be eligible to receive a tax credit ~~of up to 20% for of the amount paid by the volunteer toward~~ earned income tax ~~-credit~~ per year, not to exceed \$1,000an amount of \$500, of the _____ Township portion of any earned income tax ~~-levied~~ by the Township. When an active __ volunteer's earned income tax liability is less _____ than the amount of the tax credit, the tax ____ credit shall equal the individual's tax liability.
- B. **Claim.** A qualified volunteer with a tax credit certificate may file a claim for the tax credit on their Township earned income tax liability when filing a final local return for the preceding calendar year.
- C. **Rejection of Tax Credit Claim.** The Township Tax Collector shall reject a claim for a tax credit if the taxpayer is not on the Official Tax Credit Register issued by the Board of Commissioners. If the Township Tax Collector rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for rejection and provide the method of appealing the decision pursuant to § 310-316 hereof. Taxpayers shall have 30 days to appeal the decision of the Township Tax Collector.

§ 310-315. Real Property Tax Credit.

- A. **Tax Credit.** Each qualified volunteer who has been certified under the Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 20% of the Township tax liability on qualified real property. This tax credit shall not apply to any other tax liability imposed upon the qualified real property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.
- B. **Claim.** A qualified volunteer with a tax credit certificate may file a claim for the tax credit on their qualified real property tax liability for the Township's real estate tax levy. The tax credit shall be administered as a refund.

The qualified volunteer shall file the following with the Township Manager or the Township Tax Collector:

- (1) A true and correct receipt from the Township real estate tax collector of the paid Township real property taxes for the tax year in which the claim is being filed
- (2) The tax credit certificate.
- (3) Photo identification.
- (4) Documentation that the tax paid was for qualified real property as defined in this chapter.

If the active volunteer provides all documents required under this subsection, the Township Treasurer shall issue the tax refund to the active volunteer.

- C. **Rejection of the Tax Credit Claim.** The Township Tax Collector shall reject the claim for a Township real property tax credit if the taxpayer fails to provide the documents required under Subsection B. If the Township Tax Collector rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to § 310-316 hereof. Taxpayers shall have 30 days to appeal the decision of the Township Tax Collector.

§ 310-316. Appeals.

- A. **Earned Income Tax Credit Appeals.** Any taxpayer aggrieved by a decision under § 310-314 hereof shall have a right to appeal said decision. A taxpayer shall have 30 days to appeal a decision or rejection of claim. All appeals of decisions under § 310-314 hereof shall follow the provisions of the Act of May 5, 1998, P.L. 301, No. 50, known as the "Local Taxpayers Bill of Rights.", 53 Pa. C.S. § 8241, *et seq.*
- B. **Real Property Tax Credit Appeals.** Any taxpayer aggrieved by a decision under § 310-315 hereof shall have a right to appeal said decision. A taxpayer shall have 30 days to appeal a decision or rejection of claim. All appeals under § 310-315 hereof shall follow the provisions of 2 Pa. C.S. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa. C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law".

§ 310-317. Exemption Certificate.

Within 10 days of the Board of Commissioners' decision certifying qualifying volunteers, the Township Secretary shall issue a qualifying volunteer exemption certificate to each qualifying volunteer, in a form acceptable to the Tax Collector appointed by the Montgomery County Tax

Collection Committee to collect the earned income tax and the Township's Tax Collector elected to collect the Township's real property tax.

§ 310-318. False Reporting Penalty.

- A. Any person who knowingly makes, or conspires to make, a false application for certification as a qualifying volunteer commits a misdemeanor of the first degree punishable by a fine of \$2,500.
- B. Any person who knowingly provides, or conspires to provide, a false certification recommendation under this chapter commits a misdemeanor of the first degree punishable by a fine of \$2,500.

SECTION II. REPEALER

Any and all terms, conditions and provisions of any Ordinance or Resolution of Upper Moreland Township in conflict with the terms, conditions, and provisions of this Ordinance, are hereby repealed to the extent of such conflict.

SECTION III. SEVERABILITY

If any sentence, clause, section or part of this ordinance is, for any reason, found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts hereof. It is hereby declared as the intent of the Board of Commissioners that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION IV. EFFECTIVE DATE

This ordinance shall become effective five (5) day after enactment by the Board of Commissioners of Upper Moreland Township.

ORDAINED AND ENACTED by the Board of Commissioners this ~~4th~~2nd day of ~~May~~November, 2020.

Attest:

**UPPER MORELAND TOWNSHIP
BOARD OF COMMISSIONERS**

Matthew H. Candland, Secretary

By: _____
Kevin C. Spearing, President