

**UPPER MORELAND TOWNSHIP**  
**Committees Meeting Agenda**  
**January 27, 2025 at 7:00 p.m.**  
***AGENDA ITEMS ARE SUBJECT TO CHANGE***

**INSTRUCTIONS TO JOIN:**

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

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

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**Finance & Administrative Committee Members:** Commissioner and Committee Chair Benjamin Olzewski, Commissioner and Board Vice President Cheryl Lockard and Commissioner Demond Mullen; Township Staff Member: John D. Bates, Assistant Township Manager/Director of Finance

- I. Call to Order**
- II. Roll Call**
- III. Presentations/Announcements**
- IV. Public Comments – Non-Agenda Items Only**
- V. Approval of Minutes – November 25, 2024 (attachment)**
- VI. Acceptance and approval of the following monthly reports (attachments):**
  - A. Director of Finance
  - B. Tax Enforcement Officers
  - C. Investment Activity Report
  - D. Quarterly Bond Issue Report
  - E. Quarterly Capital Reserve Fund
  - F. Quarterly Restricted Funds
- VII. Review of Revenue & Expense Summaries (attachments)**
- VIII. Personnel:**
  - A. Appointments/Reappointments:
    - 1. The reappointment of **Bonnie MacDonald** on the **Historical Commission** to serve a new three-year term to expire on December 31, 2027.
    - 2. The reappointment of **Udo Maron** on the **Historical Commission** to serve a new three-year term to expire on December 31, 2027.
    - 3. The reappointment of **Steven Worthington** on the **Historical Commission** to serve a new three-year term to expire on December 31, 2027.
    - 4. The reappointment of **Sharia Wallace** on the **Human Relations Commission** to serve a new three-year term to expire on December 31, 2027.
    - 5. The reappointment of **Kelley Hynes** on the **Human Relations Commission** to serve a new three-year term to expire on December 31, 2027.
    - 6. The appointment of **Margaret Holscher** on the **Parks and Recreation Advisory Council** to fill the **Ward 2** vacancy left by **John Knauss** and serve a two-year term that will expire on August 4, 2026.
    - 7. The reappointment of **Dean Swedberg** as a **Ward 5** representative on the **Parks and Recreation Advisory Council** to serve a new two-year term to expire on December 31, 2026.
    - 8. The appointment of **Mark Rosenbaum** as a **Ward 7** representative on the **Parks and Recreation Advisory Council** to fill the vacancy left by **Michael Cavanaugh** to serve a two-year term to expire on December 31, 2026.
    - 9. The reappointment of **James Morrison** on the **Environmental Advisory Council** to serve a new three-year term to expire on January 4, 2027.

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10. The reappointment of **Karl Pfizenmayer** on the **Environmental Advisory Council** to serve a new three-year term to expire on January 4, 2027.
11. The appointment by **Resolution R-2025-XX** of John D. Bates as a voting delegate and Patrick T. Stasio as an alternate delegate, on the Tax Collection Committee (TCC) (attachment).

B. Vacancy(ies):

1. On the Historical Commission to fill the vacancy left by John J. Behan and serve a current three-year term that will expire on December 31, 2026.
2. On the Historical Commission to fill the vacancy left by Albert DerMovsesian and serve a current three-year term that will expire on December 31, 2027.
3. On the Historical Commission to fill the vacancy left by Thomas Murt and serve the remainder of the current three-year term to expire on December 31, 2027.
4. On the Historical Commission to fill the vacancy left by Brian Tompkins and serve a new three-year term that will expire on December 31, 2026.
5. On the Parks and Recreation Advisory Council to fill the Ward 3 vacancy left by Joseph Paskus and serve a two-year term that will expire on May 5, 2027.
6. On the Parks and Recreation Advisory Council to fill the At-Large vacancy left by Margaret Holscher and serve a two-year term that will expire on December 31, 2025.
7. On the Upper Moreland-Hatboro Joint Sewer Authority to fill the Upper Moreland Township Representative vacancy left by Henry Sokolowski and serve a five-year term that expires on December 31, 2029.

## IX. Old Business:

A. Recommendation to approve and award bid at the February 3, 2025 Regular Meeting for the Maryland Road Culvert Improvement Project (attachments).

## X. New Business:

- A. Request to the Pennsylvania Municipal League for advocacy regarding the Pennsylvania Public Utility Commission's One Call System's regulations (attachments)
- B. DRAFT resolution setting application fees for permits to conduct special events (attachments)
- C. Tax Collector compensation (attachments)
- D. Discuss authorization of signers on TD Bank as a depository for the Township (attachments)
- E. Tax Assessment Appeal between the Township, the School District of Upper Moreland and the tax payer, The Gardens at Willow Grove, LLC, for the property located at 409 Easton Road (attachments)
- F. Tax Assessment Appeal between the Township, the School District of Upper Moreland and the tax payer, Barbara A. Jacquelin, for the property located at 705 Easton Road (attachments)
- G. Tax Assessment Appeal between the Township, the School District of Upper Moreland and the tax payer, Barbara A. Jacquelin, for the property located at 709 Easton Road (attachments)

## XI. Other Items

## **XII. Commissioner Comments**

### XIII. Adjournment

## Finance & Administrative Committee Meeting

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

- I. **Moment of Silent Meditation**
- II. **Pledge of Allegiance**
- III. **Call to Order:** Commissioner and Committee Chair Cheryl Lockard called the meeting to order.
- IV. **Roll Call:** Commissioner and Committee Chair Lockard, Commissioner Mullen and Mr. Bates, Assistant Township Manager/Director of Finance. Absent was Commissioner Olszewski. Also present were Patrick T. Stasio, Township Manager, and Sean Kilkenny, Township Solicitor.
- V. **Announcements** – Nothing to report.
- VI. **Approval of Minutes** – October 28, 2024:  
The Committee unanimously approved the meeting minutes as submitted.
- VII. **Public Comments (non-Agenda Items)** - Nothing to report.
- VIII. **Acceptance and approval of the following reports – September 2024:**
  - A. Director of Finance
  - B. Tax Enforcement Officers
  - C. Investment Activity Report
    - The Committee unanimously approved the above reports as submitted.
- IX. **Review of Financial Statements – October 2024:**
  - A. Revenue and Expense Summaries
    - The Committee discussed and unanimously approved the summaries as submitted.
- X. **Personnel:**
  - A. Appointments/Reappointments:
    1. The reappointment of **Christina Richmond** on the **Parks and Recreation Advisory Council** to serve a new two-year term that will expire on November 14, 2026.
      - The Committee recommends the Board of Commissioners approve at the December 2, 2024 Regular Meeting.
    2. The reappointment by resolution of **Dan Fannon** on the **Zoning Hearing Board** to serve a new five-year term that will expire on December 31, 2029:
      - Mr. Fannon discussed his professional experience, community involvement and commitment to serving on the Zoning Hearing Board.
      - The Committee recommends the Board of Commissioners approve by resolution at the January 6, 2024 Regular Meeting.
    3. The appointment of **Landon K. Synnestvedt** on the **Advisory Planning Agency** to fill the **Ward 3** vacancy left by Raymond Fox, Jr. and serve a current two-year term that will expire on June 1, 2025:

Upper Moreland Township  
Committees Meetings  
November 25, 2024 - Meeting Minutes

- Mr. Synnestvedt introduced himself by discussing his professional experience and interests in the community that can apply to serving on the Advisory Planning Agency.
- The Committee recommends the Board of Commissioners approve at the December 2, 2024 Regular Meeting.

**B. Vacancy(ies):**

1. On the Historical Commission to fill the vacancy left by John J. Behan and serve a current three-year term that will expire on December 31, 2026.
2. On the Historical Commission to fill the vacancy left by Albert DerMowsesian and serve a current three-year term that will expire on December 31, 2024.
3. On the Historical Commission to fill the vacancy left by Thomas Murt and serve the remainder of the current three-year term to expire on December 31, 2024.
4. On the Historical Commission to fill the vacancy left by Brian Tompkins and serve a new three-year term that will expire on December 31, 2026.
5. On the Parks and Recreation Advisory Council to fill the **Ward 2** vacancy left by John Knauss and serve a new two-year term that will expire on August 4, 2026.
6. On the Upper Moreland-Hatboro Joint Sewer Authority to fill the **Upper Moreland Township Representative** vacancy left by Henry Sokolowski and serve the remainder of a five-year term that will expire on December 31, 2024.

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

**X. New Business:**

- A. Draft resolution authorizing the submission of a DCED Main Street Matters grant application in the amount of \$69,576.50 for improvements to the downtown parking lot:
  - Mr. Stasio explained that the grant will fund beautification to the parking lot, does not include cost for any repaving, but assists with landscaping the sidewalks and plantings.
  - Commissioner Lockard confirmed that an estimate of \$134,000 includes paving the lot.
  - There will be a discussion of the entire project and costs by James Hersh, Gilmore & Associates, at the January 13, 2025 Community Development Committee Meeting.
  - The lot is generally used by people visiting the Downtown, mostly from the area of South York Road, from Davisville Road out to Moreland Road.
- The Committee recommends the Board of Commissioners approve at the December 2, 2025 Regular Meeting.
- B. The Township Solicitor, Kilkenny Law, Legal Services engagement services:
  - The Committee recommends the Board of Commissioners approve at the December 2, 2025 Regular Meeting.

**XI. Other Items:**

- A. Consider the cancellation of the December 16, 2024 Meeting:
  - The Committee unanimously agreed to cancel the December 16, 2024 Finance & Administrative Committee Meeting.

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

**XIII. Adjournment:** There being no further business for this Committee, the meeting was adjourned at 7:35 p.m.

Respectfully submitted by Kathleen Kristire.

# TOWNSHIP OF UPPER MORELAND

*Montgomery County, Pennsylvania*

117 Park Avenue, Willow Grove, PA 19090-3215  
Telephone (215) 659-3100 / Fax (215) 659-7363

## COMMISSIONERS

KIP McFATRIDGE  
*President*  
CHERYL LOCKARD  
*Vice President*  
ANTHONY BENVENUTTI  
DEMOND MULLEN  
BENJAMIN W. OLSZEWSKI  
NICHOLAS O. SCULL  
CHARLES M. WHITING



## OFFICIALS

PATRICK T. STASIO  
*Township Manager*  
JOHN D. BATES  
*Assistant Township Manager/  
Director of Finance*  
ALEX H. LEVY  
*Township Treasurer*  
SEAN P. KILKENNY, ESQ.  
*Township Solicitor*

## FINANCE OFFICE

**TO:** All Commissioners  
**FROM:** John Bates  
**DATE:** December 20, 2024  
**RE:** **Department Report for the Month of November 2024**

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

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CHERYL LOCKARD  
*Vice President*  
ANTHONY BENVENUTTI  
DEMOND MULLEN  
BENJAMIN W. OLSZEWSKI  
NICHOLAS O. SCULL  
CHARLES M. WHITING



## OFFICIALS

PATRICK T. STASIO  
*Township Manager*  
JOHN D. BATES  
*Assistant Township Manager/  
Director of Finance*  
ALEX H. LEVY  
*Township Treasurer*  
SEAN P. KILKENNY, ESQ.  
*Township Solicitor*

## FINANCE OFFICE

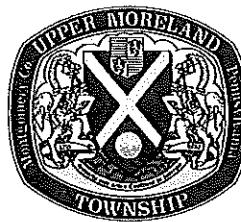
**TO:** All Commissioners  
**FROM:** John Bates  
**DATE:** January 21, 2025  
**RE:** **Department Report for the Month of December 2024**

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
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13. Perform analysis and projects as required

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Montgomery County, Pennsylvania  
117 Park Avenue, Willow Grove, PA 19090-3215  
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Fax (215) 659-3305

George Kyriakodis, MS, MBA, CFE  
Tax Officer/Auditor  
215-659-3100 x1045  
gkyriakodis@uppermoreland.org



Kristi Payne  
Tax Officer  
215-659-3100 x1044  
kpayne@uppermoreland.org

## BUSINESS TAX OFFICE

### REVENUE ANALYSIS AS OF NOVEMBER 30, 2024

	2023		2024	
	\$6,001,000		\$5,826,000	
	YTD Receipts	% of Budget	YTD Receipts	% of Budget
BUSINESS PRIV.	3,685,213	111%	3,088,263	93%
MERCANTILE	1,867,976	89%	1,914,231	91%
LICENSE	25,886	100%	26,979	104%
PRIOR YEAR MISC.	684,323	124%	1,010,805	184%
TOTALS	\$6,263,398	104%	\$ 6,040,278	104%
DECREASE IN RECEIPTS 2023/2024		\$ (223,120)	OR	-3.6%
AMOUNT OVER BUDGET =		\$214,278		

2024 BUSINESSES REGISTERED	2,477
2023 BUSINESSES REGISTERED	2,394
AMOUNT OF INCREASE	83

2024 BUSINESSES TERMINATED 232

SUBMITTED BY:  
GEORGE KYRIAKODIS / KRISTI PAYNE  
TAX ENFORCEMENT OFFICERS

# TOWNSHIP OF UPPER MORELAND

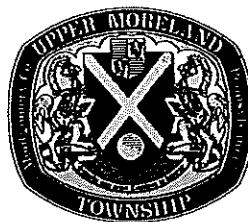
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Kristi Payne  
Tax Officer  
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kpayne@uppermoreland.org

## BUSINESS TAX OFFICE

### REVENUE ANALYSIS AS OF DECEMBER 31, 2024

	2023		2024	
	\$6,001,000		\$5,826,000	
	YTD Receipts	% of Budget	YTD Receipts	% of Budget
BUSINESS PRIV.	3,691,590	111%	3,097,204	91%
MERCANTILE	1,868,150	89%	1,914,589	106%
LICENSE	25,937	100%	26,999	104%
PRIOR YEAR MISC.	686,563	125%	1,016,453	169%
TOTALS	\$ 6,272,240	105%	\$ 6,055,245	104%
DECREASE IN RECEIPTS 2023/2024		\$ (216,995)	OR	-3.5%
AMOUNT OVER BUDGET	=	\$229,245		

2024 BUSINESSES REGISTERED	2,479
2023 BUSINESSES REGISTERED	2,398
AMOUNT OF INCREASE	81

2024 BUSINESSES TERMINATED	241
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SUBMITTED BY:  
GEORGE KYRIAKODIS / KRISTI PAYNE  
TAX ENFORCEMENT OFFICERS

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## INVESTMENT ACTIVITY REPORT NOVEMBER 2024

Date of Purchase	Name Of Institution	Name of Fund	Investment Type	Amount of Investment	Rate of Interest	Date of Maturity
Various	PLGIT	General Fund		\$ 4,524,573.67	4.56%	N/A
6/4/2010	Halboro Federal Savings	General Fund	CD	\$ 289,831.54	4.43%	
Total				\$ 4,814,405.21		
8/30/2013	PLGIT	Operating Reserve	Reserve - Class	\$ 1,668,476.43	4.67%	N/A
Various	PLGIT	Capital Reserve Fund	Class	\$ 148,945.73	4.56%	N/A
Various	PLGIT	Fire Truck Fund	Class	\$ 395.68	4.56%	N/A
Various	PLGIT	Liquid Fuels Account	Class	\$ 370,677.79	4.56%	N/A
10/29/2021	PLGIT	American Plan Rescue Act		\$ 1,543,676.59	4.56%	N/A
1/1/2021	PLGIT	GO Bond 2021	Arm	\$ 842,182.44	4.83%	N/A
4/7/2022	PLGIT	GO Bond 2022		\$ 1,000,449.95	4.83%	N/A

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

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

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## INVESTMENT ACTIVITY REPORT DECEMBER 2024

Date of Purchase	Name Of Institution	Name of Fund	Investment Type	Amount of Investment	Rate of Interest	Date of Maturity
Various	PLGIT	General Fund		\$ 2,580,048.79	4.40%	N/A
6/4/2010	Haliboro Federal Savings	General Fund	CD	\$ 289,831.54	4.43%	
Total				\$ 2,869,880.33		
8/30/2013	PLGIT	Operaling Reserve	Reserve - Class	\$ 1,674,839.73	4.50%	N/A
Various	PLGIT	Capital Reserve Fund	Class	\$ 149,500.59	4.40%	N/A
Various	PLGIT	Fire Truck Fund	Class	\$ 397.15	4.40%	N/A
Various	PLGIT	Liquid Fuels Account	Class	\$ 456,682.80	4.40%	N/A
10/29/2021	PLGIT	American Plan Rescue Act		\$ 1,549,427.19	4.40%	N/A
1/1/2021	PLGIT	GO Bond 2021	Arm	\$ 189,230.69	4.40%	N/A
4/7/2022	PLGIT	GO Bond 2022		\$ 1,004,425.79	4.69%	N/A

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

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

**Upper Moreland Township  
GO BOND, SERIES OF 2021  
2024 BUDGET**

2021 BOND Deposit- January 11, 2021	\$	5,109,518	
Interest Earned to Date		183,970	
Less: Note Issuance Costs		(105,738)	
Actual Expenditures To Date		<u>(4,998,322)</u>	
2021 BOND Balance at 12/31/2024	\$	<u>189,428</u>	
Commitments		(133,827)	
Available Balance	\$	<u>55,600</u>	

<b><u>Expenditures</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Commitments</u></b>	<b><u>Status</u></b>
Wireless Access Security Locks	\$ 60,000	\$ 59,126	\$ -	Complete
Replace Fire Alarms	100,000	148,733	-	Complete
Library ADA Improvements	150,000	114,145	-	Complete
Library ADA Grant	(75,000)	(75,000)	-	Complete
Video Equipment Board Room	125,000	89,639	-	Complete
LED Streetlight Project	735,000	573,909	-	Complete
PW - Triaxle Body	103,000	101,185	-	Complete
PW - Small Roller	34,230	34,230	-	Complete
PW - Air Compressor	19,800	19,437	-	Complete
PW - Plov & Hydraulics	33,425	36,593	-	Complete
PW - F550 Crew Cab with Dump	80,789	78,790	-	Complete
PW Ford Explorer	55,000	40,500	-	Complete
Sanitation - Trash Truck	237,781	233,941	-	Complete
Mason's Mill Repave Tennis Courts	340,000	513,372	-	Complete
Mason's Mill Pavilion Replacement	30,000	29,717	-	Complete
Mason's Mill Pickleball Lights	18,000	-	-	Complete
Mason's Mill Safety Surface	80,000	56,875	-	Complete
Brooks St Park Playground Equip.	40,000	27,074	-	Complete
Fair Oaks Basin Grant Watershed	(200,000)	(200,000)	-	Complete
Fair Oaks Basin Grant Montco 2040	(195,000)	(195,000)	-	Complete
Fair Oaks Basin Grant Growing Greener	(165,000)	(165,000)	-	Complete
Township Bldg HVAC	-	34,253	-	Complete
PW Paver	435,000	418,529	-	Complete
Codes Vehicle	43,000	41,771	-	Complete
P&R Zero Turn Mower	13,000	12,464	-	Complete
Pileggi Park Paving	98,000	108,580	-	Complete
Playground Equipment N.Willow Grove	50,000	65,017	-	Complete
P&R Zero Turn Mower	13,000	12,799	-	Complete
P&R Van	30,000	35,000	-	Complete
Trash Cans	-	407,242	-	Complete
Tippers	(14,812)	14,812	-	Complete
Fair Oaks Basin	887,000	806,798	80,202	Reconciling
Farmstead Park	100,000	4,650	95,350	Reconciling
Twp / Police - Building Design & Reno	1,000,000	1,041,724	(41,724)	Reconciling
Replace Sanitary & Sewer Pumps	10,000	10,000	-	Complete
PW Plow Trucks	259,037	256,400	-	Complete
Tub Grinder	700,000	556,518	-	Complete
Grant Tub Grinder	(350,000)	(350,000)	-	Complete
<b>Total</b>	<b>4,880,250.00</b>	<b>4,998,321.76</b>	<b>133,827.39</b>	

**Upper Moreland Township  
GO BOND, SERIES OF 2022  
2024 BUDGET**

2022 BOND Deposit- April, 2022	\$ 3,000,000
Interest Earned to Date	122,730
Less: Note Issuance Costs	(107,109)
Actual Expenditures To Date	<u>(2,011,195)</u>
2022 BOND Balance at 12/31/2024	<u>\$ 1,004,426</u>
Commitments	(942,170)
Available Balance	<u>\$ 62,256</u>

<b><u>Expenditures</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Commitments</u></b>
118 Center Ave Purchase and Demo	\$ -	\$ 245,798	\$ -
Woodlawn Purchase and Demo	-	1,711,475	-
Woodlawn Park Master Plan	-	53,923	-
Woodlawn Park - Phase 1	-	-	942,170
<b>Total</b>	<b>-</b>	<b>2,011,195.24</b>	<b>942,170</b>

**Upper Moreland Township  
Capital Reserve Fund  
2024 Budget**

Capital Reserve Fund Balance at 1/1/24	\$ 142,273
Available for Transfer from General Fund	300,000
Interest Earned Year to Date	<u>7,228</u>
Capital Reserve Funds Available	\$ 449,501
2024 Capital Expenditures (detailed below)	<u>(38,456)</u>
Capital Reserve Fund Balance at 12/31/2024	<u><u>\$ 411,045</u></u>

<u><b>2024 Budget Details</b></u>		<b>Budgeted Amount</b>	<b>Expenditures 12/31/2024</b>
<u><b>Description</b></u>			
<i><b>Autos, Trucks, Equipment</b></i>			
Police Tahoe - B/W SUV Patrol & Upfit (2)		143,322	-
Sanitation - 95 Gallon Carts		19,500	15,054
Park & Rec - Picnic Tables (15)		9,000	8,288
Admin - Replace Electric Sign		20,000	15,114
Total Autos, Trucks & Equipment:		\$ 191,822	\$ 38,456
Total Capital Expenditures		<u><u>\$ 191,822</u></u>	<u><u>\$ 38,456</u></u>

**RESTRICTED FUNDS**  
**TRAFFIC IMPACT FEE FUNDS**  
**UPPER MORELAND TOWNSHIP**

**PROJECT**

Beginning Balance 1/1/2024	\$ 210,711
Developer Contributions	-
Actual Expenditures	<u>(6,480)</u>
Traffic Impact Fee Balance at 12/30/2024	<u>\$ 204,231</u>
Commitments	125,558
Available Balance	<u><u>\$ 329,789</u></u>

Expenditures	Budget	Prior Years	Actual 2024	Commitments
Green Light Go - Byberry & Davisville	\$ 25,761	\$ 28,307	\$ -	\$ -
DCED Multimodel Byberry & Davisville	384,603	727,981	-	
Grants	(370,000)	-	-	(370,000)
Montco CTP - Maryland & Commerce	204,685	113,779	-	90,906
DCED Multimodel Blair Mill	177,000	58,331	6,480	112,189
York & Davisville/York & Easton Traffic Signal	40,000	-	-	40,000
N. York Road Traffic Signal	36,940	35,593	-	1,347
<b>Total</b>	<b>\$ 498,988</b>	<b>\$ 963,991</b>	<b>\$ 6,480</b>	<b>\$ (125,558)</b>

**RESTRICTED FUNDS**  
**STORMWATER MANAGEMENT**  
**UPPER MORELAND TOWNSHIP**

**PROJECT**

Beginning Balance 1/1/2024	\$ 56,282
Developer Contributions	-
Actual Expenditures	<hr/>
Stormwater Management Balance at 12/31/2024	<hr/> \$ 56,282
Commitments	(20,000)
Available Balance	<hr/> \$ <u>36,282</u>

<b>Expenditures</b>	<b>Budget</b>	<b>Prior Years</b>	<b>Actual 2024</b>	<b>Commitments</b>
Streambank Carson Simpson	\$ 100,000	\$ 104,783	\$ -	\$ -
Farmstead Park Improvements	20,000	14,242	-	20,000
<b>Total</b>	<b>\$ 120,000</b>	<b>\$ 119,025</b>	<b>\$ -</b>	<b>\$ 20,000</b>

**RESTRICTED FUNDS**  
**FEES IN LIEU OF PLANTINGS**  
**UPPER MORELAND TOWNSHIP**

**PROJECT**

Beginning Balance 1/1/2024	\$ 232,476
Developer Contributions	-
Actual Expenditures	<hr/>
Fees in Lieu of Plantings Balance at 12/31/2024	<hr/> \$ 232,476
Commitments	(62,000)
Available Balance	<hr/> \$ 170,476

Expenditures	Budget	Prior Years	Actual 2024	Commitments
Fair Oaks Basin	\$ 47,000	\$ -	\$ -	\$ 47,000
Parks Annual Tree Plantings	15,000	3,758	-	15,000
<b>Total</b>	<b>\$ 62,000</b>	<b>\$ 3,758</b>	<b>\$ -</b>	<b>\$ 62,000</b>

## UPPER MORELAND TOWNSHIP

## STATEMENT OF FINANCIAL POSITION

## General Fund

Fiscal Year 24 Period 11

## ASSETS

CASH	1,518,953.58
CASH - TD BANK	255,389.49
PETTY CASH	825.00
INVESTMENTS - CD'S	289,831.54
INVESTMENTS PLGIT	6,193,060.86
FEES IN LIEU OF PLANTINGS	232,476.23
STORMWATER MANAGEMENT	56,282.09
DEA PROCEEDS	20,442.80
TRAFFIC IMPACT FEES	210,711.13
AMERICAN RESCUE PLAN ACT	1,543,676.59
ACCOUNTS RECEIVABLE	168,099.79
TRASH FEES LIENED .	73,105.55
CURB & SIDEWALK LIENS	6,167.39
MISC LIENS RECEIVABLE	33,184.50
RE TAX LIENS RECEIVABLE	( 35,147.86)
TAXES RECEIVABLE	1,155,634.44
DU <sup>E</sup> FROM BOND ISSUE	716,084.80
DU <sup>E</sup> FROM CAPITAL RESERVE FUND	68,200.00
TOTAL ASSETS	----- 12,506,977.92
	=====

## LIABILITIES &amp; FUND BALANCE

ACCOUNTS PAYABLE	5,833.86
TAX ANTICIPATION NOTE	0.00
	-----
DUE TO GOVERNMENT UNITS	2,410.30
DEFERRED REVENUE TRASH FEES LIENED	62,014.50
DEFERRED REVENUES	1,337,498.83
DEFERRED REVENUE RE TAX LIENS	( 35,147.86)
FUND BALANCE (SURPLUS)	4,980,136.95
OPERATING RESERVE	1,296,864.19
RESTRICTED-FEES IN LIEU OF	232,476.23
RESTRICTED-STORMWATER MANAGEMENT	56,282.09
RESTRICTED DEA PROCEEDS	20,442.80
RESTRICTED TRAFFIC IMPACT	210,711.13
REVENUE CONTROL ACCOUNT	28,127,983.66
EXPENSE CONTROL ACCOUNT	( 23,790,528.76)
TOTAL LIABS & FUND BALANCE	----- 12,506,977.92
	=====

UPPER MORELAND TOWNSHIP  
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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
REAL PROPERTY TAXES	5,221.37	8,919,097.16	0.00	8,965,787.00	46,689.84	99.48	0.52
LOCAL ENABLING TAXES	895,594.71	12,192,018.61	0.00	11,825,000.00	(367,018.61)	103.10	(3.10)
LICENSES & PERMITS	113,280.74	509,152.79	0.00	535,000.00	25,847.21	95.17	4.83
FINES & FORFEITS	10,961.42	128,753.63	0.00	149,500.00	20,746.37	86.12	13.88
INTEREST	31,599.85	326,540.03	0.00	375,000.00	48,459.97	87.08	12.92
INTERGOVERNMENTAL REV	64,751.58	3,003,879.46	0.00	1,620,898.00	(1,382,981.46)	185.32	(85.32)
DEPARTMENTAL EARNINGS	55,759.70	2,872,788.26	0.00	3,002,050.00	129,261.74	95.69	4.31
MISC. INC	61,316.35	163,176.27	0.00	260,000.00	96,823.73	62.76	37.24
INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS	0.00	0.00	0.00	188,038.00	188,038.00	0.00	100.00
TOTAL RECEIPTS	1,238,485.72	28,115,406.21	0.00	26,921,273.00	(1,194,133.21)	104.44	(4.44)

UPPER MORELAND TOWNSHIP  
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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
<b>EXPENDITURES</b>							
400-997-00ADMIN-GEN GOVT	317,218.52	2,642,130.07	48,460.97	2,839,217.00	148,625.96	94.77	5.23
410-997-00PROTECTION/PERSONS & PR	666,273.51	7,705,416.42	197,218.91	8,031,771.00	129,135.67	98.39	1.61
413-997-00CODE ENFORCEMENT	26,061.53	359,168.11	0.00	447,854.00	88,685.89	80.20	19.80
415-997-00EMERGENCY MANAGEMENT	2,880.00	( 13,078.31)	7,519.00	20,150.00	25,709.31	( 27.59)	127.59
427-997-00PUB WORKS - SANITATION	136,760.13	2,110,799.58	0.00	1,755,647.00	( 355,152.58)	120.23	( 20.23)
430-997-00PUBLIC WORKS/HWY	358,520.25	2,784,943.56	206,335.89	2,631,655.00	( 359,624.45)	113.67	( 13.67)
450-995-00PARKS & RECREATIONS	103,339.72	1,872,483.26	115,982.99	1,852,273.00	( 136,193.25)	107.35	( 7.35)
456-997-00LIBRARY	0.00	938,752.00	0.00	938,752.00	0.00	100.00	0.00
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	510,406.62	5,389,914.07	0.00	8,169,253.00	2,779,338.93	65.98	34.02
492-997-00TOTAL OPERATING TRANSFE	0.00	0.00	0.00	300,000.00	300,000.00	0.00	100.00
<b>TOTAL EXPENDITURES</b>	<b>2,121,460.28</b>	<b>23,790,528.76</b>	<b>575,517.76</b>	<b>26,986,572.00</b>	<b>2,620,525.48</b>	<b>90.29</b>	<b>9.71</b>

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MONTH ENDING	YEAR-TO-DATE	ENCUMBERED	BUDGETED
11/30/2024	TRANSACTIONS	AS OF 11/30/2024	AMOUNT

RECEIPTS

REAL PROPERTY TAXES

301-100	R/E TAXES CURRENT	4,099.61	7,174,337.22	0.00	7,243,205.00	68,867.78	99.05	0.95
301-110	LIBRARY	520.23	910,297.66	0.00	919,127.00	8,829.34	99.04	0.96
301-120	FIRE PROTECTION	383.15	670,440.81	0.00	676,935.00	6,494.19	99.04	0.96
301-200	R/E TAXES PRIOR	0.00	5,200.46	0.00	10,000.00	4,799.54	52.00	48.00
301-201	LIBRARY PRIOR	0.00	0.00	0.00	3,000.00	3,000.00	0.00	100.00
301-202	FIRE PRIOR	0.00	0.00	0.00	1,500.00	1,500.00	0.00	100.00
301-300	R/E TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500	R/E TAXES LIENED	178.15	71,123.32	0.00	75,000.00	3,876.68	94.83	5.17
301-501	LIBRARY LIENS	22.99	9,147.96	0.00	12,500.00	3,352.04	73.18	26.82
301-502	FIRE LIENS	17.24	6,075.43	0.00	5,250.00	(825.43)	115.72	(15.72)
301-600	R/E TAXES INTERIM	0.00	59,308.47	0.00	15,000.00	(44,308.47)	395.39	(295.39)
301-601	LIBRARY INTERIMS	0.00	7,556.49	0.00	3,000.00	(4,556.49)	251.88	(151.88)
301-602	FIRE INTERIMS	0.00	5,609.34	0.00	1,270.00	(4,339.34)	441.68	(341.68)
301-995	REAL PROPERTY TAXES	5,221.37	8,919,097.16	0.00	8,965,787.00	46,689.84	99.48	0.52

LOCAL ENABLING TAXES

310-100	REAL ESTATE TRANSFER TA	30,056.06	879,023.62	0.00	500,000.00	(379,023.62)	175.80	(75.80)
310-200	EARNED INCOME TAX	766,222.57	4,645,702.84	0.00	4,875,000.00	229,297.16	95.30	4.70
310-300	MERCANTILE TAX	750.61	1,851,816.00	0.00	1,800,000.00	(51,816.00)	102.88	(2.88)
310-500	OCCUPATIONAL PRIV. TAX	143,553.35	653,993.18	0.00	650,000.00	(3,993.18)	100.61	(0.61)
310-800	BUSINESS PRIVILEGE TAX	(62,782.63)	3,149,361.94	0.00	3,400,000.00	250,638.06	92.63	7.37
310-810	PRIOR YEAR BUSINESS TAX	17,794.75	1,012,121.03	0.00	600,000.00	(412,121.03)	168.69	(68.69)
310-995	LOCAL ENABLING TAXES	895,594.71	12,192,018.61	0.00	11,825,000.00	(367,018.61)	103.10	(3.10)

LICENSES & PERMITS

321-000	BUSINESS LICENSES	264.50	26,978.76	0.00	26,000.00	(978.76)	103.76	(3.76)
321-620	CONTRACTORS REGISTRATIO	150.00	28,075.00	0.00	33,000.00	4,925.00	85.08	14.92
321-730	AMUSEMENT GAME PERMITS	0.00	750.00	0.00	1,000.00	250.00	75.00	25.00
321-800	CABLE TV FRANCHISE FEES	112,866.24	453,349.03	0.00	475,000.00	21,650.97	95.44	4.56
320-995	LICENSES & PERMITS	113,280.74	509,152.79	0.00	535,000.00	25,847.21	95.17	4.83

FINES & FORFEITS

331-110	MOTOR VEHICLE VIOLATION	20.00	1,740.00	0.00	1,000.00	(740.00)	174.00	(74.00)
331-120	CODE ENFORCEMENT FINES	1,035.00	16,939.83	0.00	3,500.00	(13,439.83)	484.00	(384.00)

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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER)		AVAIL	
					BUDGET	PCT %	PCT %	
331-121 FALSE ALARM FINES	25.00	16,500.00	0.00	25,000.00	8,500.00	66.00	34.00	
331-130 DISTRICT JUSTICES	9,881.42	93,573.80	0.00	120,000.00	26,426.20	77.98	22.02	
331-131 MISC.FINES	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
330-995 FINES & FORFEITS	10,961.42	128,753.63	0.00	149,500.00	20,746.37	86.12	13.88	

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		MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER)		AVAIL	
						BUDGET	PCT %	BUDGET	PCT %
364-600	REFUSE COLLECTION FEE	1,655.50	1,511,548.90	0.00	1,515,000.00	3,451.10	99.77	0.23	
364-601	PRIOR YR.REFUSE COLLECT	0.00	13,589.00	0.00	13,000.00	(589.00)	104.53	(4.53)	
363-995	HIGHWAY & SANITATION	11,343.10	1,599,065.70	0.00	1,587,000.00	(12,065.70)	100.76	(0.76)	
 RECREATIONAL FACILITIES									
367-000	RECREATIONAL FEES	1,831.19	155,027.92	0.00	180,000.00	24,972.08	86.13	13.87	
367-100	SUMMER CAMP FEES	0.00	463,125.55	0.00	450,000.00	(13,125.55)	102.92	(2.92)	
367-200	LEAGUE FEES	0.00	11,825.00	0.00	19,000.00	7,175.00	62.24	37.76	
367-900	DISCOUNT TICKET/TRIPS	1,170.00	14,317.30	0.00	45,000.00	30,682.70	31.82	68.18	
367-905	LITTLE BEARS CAMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
367-995	RECREATIONAL FACILITIES	3,001.19	644,295.77	0.00	694,000.00	49,704.23	92.84	7.16	
 DEPARTMENTAL EARNINGS									
		55,759.70	2,872,788.26	0.00	3,002,050.00	129,261.74	95.69	4.31	

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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER)		AVAIL	
					BUDGET	PCT %	BUDGET	PCT %
<b>MISCELLANEOUS INCOME</b>								
391-100	MISC. INCOME	56,016.35	87,389.75	0.00	125,000.00	37,610.25	69.91	30.09
391-200	INSURANCE INCOME	5,300.00	75,786.52	0.00	35,000.00	( 40,786.52)	216.53	(116.53)
391-300	CURB & SIDEWALK ASSESSM	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-400	OFFICE LEASE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-500	DEVELOPER CONTRIBUTIONS	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100.00
380-995	MISCELLANEOUS INCOME	61,316.35	163,176.27	0.00	260,000.00	96,823.73	62.76	37.24
<b>INTERFUND OP. TRANS</b>								
392-000	TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-100	TRANSFER FROM FEES IN L	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-200	TRSF FROM STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-600	TRANSFER FROM TRAFFIC I	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-900	TRANSFER FROM CAPITAL R	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-901	TRANSFER FROM DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-902	TRANSFER FROM ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-995	INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
<b>SURPLUS</b>								
395-000	FUND BALANCE TRANSFER	0.00	0.00	0.00	188,038.00	188,038.00	0.00	100.00
395-995	FUND BALANCE TRANSFER	0.00	0.00	0.00	188,038.00	188,038.00	0.00	100.00
<b>TOTAL RECEIPTS</b>		1,238,485.72	28,115,406.21	0.00	26,921,273.00	( 1,194,133.21)	104.44	( 4.44)

UPPER MORELAND TOWNSHIP  
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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER)		AVAIL					
					BUDGET	PCT %	BUDGET	PCT %				
<b>EXPENDITURES</b>												
<b>ADMINISTRATION</b>												
400-113	SALARIES-ELECTED OFFICI	0.00	22,973.36	0.00	28,875.00	5,901.64	79.56	20.44				
401-121	MANAGER COMPENSATION	14,112.16	272,272.90	0.00	183,458.00	( 88,814.90)	148.41	( 48.41)				
401-130	SALARIES - OFFICE	71,688.40	886,940.87	0.00	1,047,749.00	160,808.13	84.65	15.35				
401-200	MATERIAL & SUPPLIES	2,350.64	13,918.40	0.00	10,000.00	( 3,918.40)	139.18	( 39.18)				
401-240	GENERAL EXPENSES	5,880.03	107,854.94	0.00	85,000.00	( 22,854.94)	126.89	( 26.89)				
401-260	MINOR EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00				
401-320	COMMUNICATION EXPENSES	21,428.52	208,680.25	32,316.25	313,860.00	72,863.50	76.78	23.22				
401-340	ADVERTISING & PRINTING	548.27	8,303.12	0.00	18,000.00	9,696.88	46.13	53.87				
401-374	EQUIP./MAINT. & REPAIRS	976.47	8,779.69	2,164.72	22,100.00	11,155.59	49.52	50.48				
401-450	CONTRACTED SERVICES	2,562.56	173,364.01	0.00	130,000.00	( 43,364.01)	133.36	( 33.36)				
401-460	RE TAX REFUNDS	0.00	18,776.04	0.00	5,000.00	( 13,776.04)	375.52	( 275.52)				
401-520	CONTRIBUTIONS	121,325.00	307,311.75	0.00	380,500.00	73,188.25	80.77	19.23				
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	57,330.00	0.00	44,290.00	( 13,040.00)	129.44	( 29.44)				
402-312	EARNED INCOME TAX COLLE	1,165.36	40,721.42	0.00	50,000.00	9,278.58	81.44	18.56				
402-314	LEGAL SERVICES	48,893.40	244,447.76	0.00	180,000.00	( 64,447.76)	135.80	( 35.80)				
400-995	ADMINISTRATION	290,930.81	2,371,674.51	34,480.97	2,498,832.00	92,676.52	96.29	3.71				
<b>TAX COLLECTION</b>												
403-114	CONTRACT SERVICES	2,838.46	34,061.52	0.00	36,900.00	2,838.48	92.31	7.69				
403-353	TAX COLLECTOR'S BOND	0.00	0.00	0.00	0.00	0.00	0.00	100.00				
403-995	TAX COLLECTION	2,838.46	34,061.52	0.00	36,900.00	2,838.48	92.31	7.69				
<b>TOWNSHIP BUILDING</b>												
409-140	SALARIES & WAGES	2,328.00	30,240.00	0.00	36,565.00	6,325.00	82.70	17.30				
409-200	MATERIALS & SUPPLIES	706.70	4,334.45	0.00	6,250.00	1,915.55	69.35	30.65				
409-360	UTILITIES	8,671.80	58,510.82	0.00	85,000.00	26,489.18	68.84	31.16				
409-373	MAINTENANCE & REPAIRS	7,699.65	89,763.35	1,280.00	103,190.00	12,146.65	88.23	11.77				
409-375	SHADE TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00	100.00				
409-450	CONTRACT SERVICES	4,043.10	53,545.42	12,700.00	72,480.00	6,234.58	91.40	8.60				
409-995	TOWNSHIP BUILDING	23,449.25	236,394.04	13,980.00	303,485.00	53,110.96	82.50	17.50				
<b>GENERAL ADMINISTRATION</b>												
		317,218.52	2,642,130.07	48,460.97	2,839,217.00	148,625.96	94.77	5.23				

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MONTH ENDING	YEAR-TO-DATE	ENCUMBERED	BUDGETED
11/30/2024	TRANSACTIONS	AS OF 11/30/2024	AMOUNT

**PROTECTION TO PERSONS & PROPERTY**

**POLICE PROTECTION**

410-120	CHIEF COMPENSATION	13,550.16	189,251.75	0.00	175,301.00	( 13,950.75)	107.96	( 7.96)
410-130	SALARY - CROSSING GUARD	0.00	4,984.60	0.00	6,690.00	1,705.40	74.51	25.49
410-131	SALARY - LTS., SGTS.	96,872.80	1,158,601.23	0.00	1,261,687.00	103,085.77	91.83	8.17
410-132	SALARY - PATROL OFFICER	321,382.74	3,492,838.85	0.00	3,928,270.00	435,431.15	88.92	11.08
410-133	TWP.OVERTIME	61,489.79	409,485.91	0.00	325,000.00	( 84,485.91)	126.00	( 26.00)
410-134	REIMBURSE OVERTIME	5,928.88	65,460.99	0.00	50,000.00	( 15,460.99)	130.92	( 30.92)
410-135	OVERTIME/COURT/HEARINGS	4,255.05	52,283.46	0.00	50,000.00	( 2,283.46)	104.57	( 4.57)
410-140	SALARY - CLERICAL	31,611.56	359,464.99	0.00	391,583.00	32,118.01	91.80	8.20
410-200	MATERIAL & SUPPLIES	1,471.70	10,157.39	0.00	12,000.00	1,842.61	84.64	15.36
410-238	UNIFORMS	6,472.07	33,626.27	16,267.63	50,000.00	106.10	99.79	0.21
410-239	AMMUNITION	0.00	10,340.83	2,872.23	17,000.00	3,786.94	77.72	22.28
410-240	GENERAL EXPENSE	1,589.29	64,557.44	3,640.00	75,000.00	6,802.56	90.93	9.07
410-260	MINOR EQUIPMENT PURCHASES	961.11	46,883.40	11,364.05	25,265.00	( 32,982.45)	230.55	( 130.55)
410-317	CONTRACT SERVICES	0.00	86,854.01	0.00	84,231.00	( 2,623.01)	103.11	( 3.11)
410-320	COMMUNICATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
410-340	ADVERTISING & PRINTING	233.00	829.84	0.00	1,550.00	720.16	53.54	46.46
410-372	TRAFFIC SIGNAL REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
410-374	EQUIP., MAINT. & REPAIR	324.00	3,306.00	0.00	4,000.00	694.00	82.65	17.35
410-740	MAJOR EQUIPMENT PURCHASES	0.00	0.00	142,009.87	81,410.00	( 60,599.87)	174.44	( 74.44)
410-800	GRANT PROCEEDS	0.00	11,507.96	0.00	0.00	( 11,507.96)	0.00	100.00
410-995	POLICE PROTECTION	546,142.15	6,000,434.92	176,153.78	6,538,987.00	362,398.30	94.46	5.54

UPPER MORELAND TOWNSHIP  
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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER)		AVAIL	
					BUDGET	PCT %	BUDGET	PCT %
<b>FIRE PROTECTION</b>								
411-120	FIRE CHIEF/MARSHALL	10,200.96	124,436.86	0.00	132,613.00	8,176.14	93.83	6.17
411-130	WAGES - STAFF	95,893.86	1,113,516.85	0.00	942,291.00	( 171,225.85)	118.17	( 18.17)
411-200	MATERIALS & SUPPLIES	772.37	812.13	0.00	2,000.00	1,187.87	40.61	59.39
411-210	GENERAL OFFICE SUPPLIES	0.00	103.86	0.00	0.00	( 103.86)	0.00	100.00
411-226	BUILDING JANITORIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-227	JANITORIAL/SUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-232	ENGINEERING FUEL	0.00	9,435.70	0.00	13,000.00	3,564.30	72.58	27.42
411-238	UNIFORM EXPENSE	0.00	7,099.27	0.00	10,430.00	3,330.73	68.07	31.93
411-240	GENERAL FIRE POLICE	1,683.76	11,236.26	0.00	0.00	( 11,236.26)	0.00	100.00
411-241	FIRE POLICE REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-242	EQUIPMENT REPLACEMENT	0.00	7,261.98	1,936.80	13,200.00	4,001.22	69.69	30.31
411-250	EQUIPMENT MAINTENANCE	4,625.66	8,108.34	0.00	12,150.00	4,041.66	66.74	33.26
411-260	EQUIPMENT NEW	0.00	13,249.00	7,217.98	11,500.00	( 8,966.98)	177.97	( 77.97)
411-327	COMMUNICATION MAINTENAN	510.27	6,995.09	0.00	9,000.00	2,004.91	77.72	22.28
411-328	STIPEND-CHIEFS	0.00	0.00	4,831.40	5,000.00	168.60	96.63	3.37
411-329	INCENTIVE FUND	0.00	22,518.97	0.00	40,000.00	17,481.03	56.30	43.70
411-331	TRAVEL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-340	GENERAL FIRE PREVENTION	268.89	6,767.56	0.00	5,000.00	( 1,767.56)	135.35	( 35.35)
411-352	LIABILITY INSURANCE	0.00	0.00	0.00	6,500.00	6,500.00	0.00	100.00
411-354	WORKERS COMP. INSURANCE	3,529.00	25,880.00	0.00	34,000.00	8,120.00	76.12	23.88
411-360	BUILDING OPERATIONS	1,387.72	85,126.32	3,211.52	47,500.00	( 40,837.84)	185.97	( 85.97)
411-361	BLDG. OPER/SUB	50.06	1,764.66	0.00	0.00	( 1,764.66)	0.00	100.00
411-363	HYDRANT SERVICE	284.81	58,954.15	0.00	100,000.00	41,045.85	58.95	41.05
411-372	ENGINEERING MAINTENANCE	0.00	77,699.03	3,867.43	42,000.00	( 39,566.46)	194.21	( 94.21)
411-373	BUILDING MAINTENANCE	0.00	46,758.95	0.00	24,600.00	( 22,158.95)	190.08	( 90.08)
411-374	BLDG. MAINTENANCE SUB ST	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-450	CONTRACTED SERVICES	0.00	5,575.00	0.00	6,000.00	425.00	92.92	7.08
411-460	GENERAL TRAINING	924.00	15,401.16	0.00	16,000.00	598.84	96.26	3.74
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	56,280.36	0.00	20,000.00	( 36,280.36)	281.40	( 181.40)
411-995	FIRE PROTECTION	120,131.36	1,704,981.50	21,065.13	1,492,784.00	( 233,262.63)	115.63	( 15.63)
	PROTECTION TO PERSON &	666,273.51	7,705,416.42	197,218.91	8,031,771.00	129,135.67	98.39	1.61

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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER)		AVAIL	
					BUDGET	PCT %	PCT %	
CODE ENFORCEMENT								
413-120	SALARY - DIRECTOR	9,588.34	118,598.34	0.00	124,646.00	6,047.66	95.15	4.85
413-130	SALARY/PROFESSIONAL STA	6,508.26	80,449.94	0.00	86,546.00	6,096.06	92.96	7.04
413-140	SALARY - CLERICAL	8,928.00	107,136.00	0.00	112,827.00	5,691.00	94.96	5.04
413-200	MATERIALS & SUPPLIES	0.00	268.66	0.00	1,500.00	1,231.34	17.91	82.09
413-240	GENERAL EXPENSES	274.43	5,900.16	0.00	8,200.00	2,299.84	71.95	28.05
413-260	MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-314	ZONING HEARING SOLICITO	1,750.00	10,768.75	0.00	15,000.00	4,231.25	71.79	28.21
413-316	ZONING HEARING STENO.	857.50	9,165.00	0.00	15,000.00	5,835.00	61.10	38.90
413-317	PEST CONTROL	0.00	1,323.00	0.00	1,800.00	477.00	73.50	26.50
413-340	ADVERTISING & PRINTING	0.00	5,004.64	0.00	9,000.00	3,995.36	55.61	44.39
413-450	CONTRACT SERVICES	( 1,845.00)	20,533.62	0.00	73,335.00	52,801.38	28.00	72.00
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	20.00	0.00	0.00	( 20.00)	0.00	100.00
413-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	CODE ENFORCEMENT	26,061.53	359,168.11	0.00	447,854.00	88,685.89	80.20	19.80

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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER)		AVAIL	
					BUDGET	PCT %	PCT %	
<b>EMERGENCY MANAGEMENT</b>								
415-120	FIRE CHIEF/MARSHALL	0.00 ( 495.19)	0.00	0.00	495.19	0.00	100.00	
415-130	WAGES - STAFF	0.00 ( 27,292.26)	0.00	0.00	27,292.26	0.00	100.00	
415-200	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	100.00	
415-238	UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	100.00	
415-240	GENERAL EXPENSE	0.00	6,462.93	860.00	8,150.00	827.07	89.85 10.15	
415-450	CONTRACTED SERVICES	2,880.00	2,880.00	0.00	0.00 ( 2,880.00)	0.00	100.00	
415-740	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	100.00	
415-800	EMER MANAGEMENT COORD	0.00	5,366.21	6,659.00	12,000.00 ( 25.21)	100.21 ( 0.21)		
	EMERGENCY MANAGEMENT	2,880.00 ( 13,078.31)	7,519.00	20,150.00	25,709.31 ( 27.59)	127.59		

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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
<b>SOLID WASTE COLLECTION &amp; DISPOSAL</b>							
427-130	SALARIES & WAGES	84,002.09	1,047,902.16	0.00	1,127,955.00	80,052.84	92.90
427-131	OVERTIME	8,286.62	26,545.29	0.00	19,000.00	( 7,545.29)	139.71
427-191	UNIFORM MAINTENANCE	817.24	10,144.69	0.00	12,000.00	1,855.31	84.54
427-192	SAFETY EQUIPMENT	823.53	1,965.29	0.00	5,000.00	3,034.71	39.31
427-195	BOOT ALLOWANCE	199.09	1,226.53	0.00	3,600.00	2,373.47	34.07
427-240	GENERAL EXPENSE	0.00	79.37	0.00	0.00	( 79.37)	0.00
427-331	BIO'GRDBL BAGS	0.00	0.00	0.00	0.00	0.00	100.00
427-365	DISPOSAL FEES	41,449.93	414,414.04	0.00	448,092.00	33,677.96	92.48
427-384	RECYCLING FEES	1,181.63	52,004.21	0.00	140,000.00	87,995.79	37.15
427-740	MAJOR EQUIPMENT PURCHASES	0.00	556,518.00	0.00	0.00	( 556,518.00)	0.00
427-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	100.00
	<b>SOLID WASTE COLLECTION</b>	<b>136,760.13</b>	<b>2,110,799.58</b>	<b>0.00</b>	<b>1,755,647.00</b>	<b>( 355,152.58)</b>	<b>120.23</b>
<b>PUBLIC WORKS/HWY</b>							
430-120	SALARY - SUPT.	10,211.02	124,382.24	0.00	132,742.00	8,359.76	93.70
430-130	WAGES	94,309.26	1,008,359.94	0.00	1,163,255.00	154,895.06	86.68
430-131	OVERTIME	41,886.06	132,829.18	0.00	190,000.00	57,170.82	69.91
430-191	UNIFORM MAINTENANCE	817.27	9,944.24	0.00	11,500.00	1,555.76	86.47
430-195	PW BOOT ALLOWANCE	783.00	1,402.30	0.00	2,600.00	1,197.70	53.93
430-200	MATERIALS & SUPPLIES	0.00	11,347.12	0.00	25,000.00	13,652.88	45.39
430-210	OFFICE SUPPLIES	30.73	1,826.33	0.00	17,000.00	15,173.67	10.74
430-240	GENERAL EXPENSE	3,306.98	20,873.25	250.00	15,000.00	( 6,123.25)	140.82
430-245	CEMENT/BLACKTOP	0.00	0.00	0.00	0.00	0.00	100.00
430-260	MINOR EQUIPMENT	0.00	677.25	0.00	5,000.00	4,322.75	13.55
430-313	ENGINEERING SERVICES	129,980.71	471,610.61	0.00	107,500.00	( 364,110.61)	438.71
430-320	COMMUNICATION EXPENSE	0.00	0.00	0.00	0.00	0.00	100.00
430-330	VEHICLE OPERATING EXPENSE	66,357.25	664,981.92	30,415.67	675,000.00	( 20,397.59)	103.02
430-340	ADVERTISING & PRINTING	0.00	0.00	0.00	0.00	0.00	100.00
430-372	ROAD IMPROVEMENTS	0.00	162,686.00	0.00	0.00	( 162,686.00)	0.00
430-373	TRAFFIC SIGNAL PROGRAM	10,837.97	103,249.69	951.00	137,058.00	32,857.31	76.03
430-374	EQUIP./MAINT. & REPAIRS	0.00	0.00	0.00	0.00	0.00	100.00
430-384	RENTAL - EQUIPMENT	0.00	4,500.00	0.00	10,000.00	5,500.00	45.00
433-130	LIGHT & SIGN WAGES	0.00	0.00	0.00	0.00	0.00	100.00
436-300	DRAINAGE IMPROVEMENTS	0.00	3,825.93	1,073.50	15,000.00	10,100.57	32.66
438-300	CONTRACTED SERVICES	0.00	21,827.56	1,445.72	25,000.00	1,726.72	93.09
439-740	MAJOR EQUIPMENT PURCHASES	0.00	40,620.00	172,200.00	100,000.00	( 112,820.00)	212.82
439-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	100.00
	<b>PUBLIC WORKS/HWY</b>	<b>358,520.25</b>	<b>2,784,943.56</b>	<b>206,335.89</b>	<b>2,631,655.00</b>	<b>( 359,624.45)</b>	<b>113.67</b>

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CURRENT YEAR BUDGET

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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %	
<b>INTERGOVERNMENTAL EXPENDITURES</b>								
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	
<b>MISC. GOVT. EXPENSES/EMPL</b>								
483-160	PENSION FUNDS	0.00	1,211,238.00	0.00	3,403,038.00	2,191,800.00	35.59	64.41
483-161	SOCIAL SECURITY TAXES	77,299.41	932,415.48	0.00	982,543.00	50,127.52	94.90	5.10
486-156	HEALTH & LIFE INSURANCE	214,689.21	2,279,636.35	0.00	2,800,000.00	520,363.65	81.42	18.58
486-162	UNEMPLOYMENT COMPENSATI	0.00	92,952.24	0.00	110,000.00	17,047.76	84.50	15.50
483-995	MISC GOVT EXPENSES/EMPL	291,988.62	4,516,242.07	0.00	7,295,581.00	2,779,338.93	61.90	38.10
<b>INSURANCE</b>								
486-352	PROP./LIAB. INSURANCE	99,262.75	397,051.00	0.00	397,051.00	0.00	100.00	0.00
486-354	WORKERS COMPENSATION	119,155.25	476,621.00	0.00	476,621.00	0.00	100.00	0.00
486-995	INSURANCE	218,418.00	873,672.00	0.00	873,672.00	0.00	100.00	0.00
	MISC GOVT EXPEND	510,406.62	5,389,914.07	0.00	8,169,253.00	2,779,338.93	65.98	34.02
<b>INTERFUND OPERATING TRANSFERS</b>								
492-860	TRANSFER TO STORMWATER	0.00	0.00	0.00	0.00	0.00	100.00	
492-861	TRANSFER TO DEA PROCEED	0.00	0.00	0.00	0.00	0.00	100.00	
492-862	TRANSFER TO FEES IN LIE	0.00	0.00	0.00	0.00	0.00	100.00	
492-863	TRANSFER TO LIQUID FUEL	0.00	0.00	0.00	0.00	0.00	100.00	
492-864	TRANSFER TO CAPITAL RES	0.00	0.00	0.00	300,000.00	300,000.00	0.00	100.00
492-865	TRANSFER TO TRAFFIC IMP	0.00	0.00	0.00	0.00	0.00	100.00	
492-866	TRANSFER TO DEBT FUND	0.00	0.00	0.00	0.00	0.00	100.00	
492-997	TOTAL OPERATING TRANSF	0.00	0.00	0.00	300,000.00	300,000.00	0.00	100.00
	TOTAL EXPENDITURES	2,121,460.28	23,790,528.76	575,517.76	26,986,572.00	2,620,525.48	90.29	9.71

## UPPER MORELAND TOWNSHIP

## STATEMENT OF FINANCIAL POSITION

## LIQUID FUEL FUND

Fiscal Year 24 Period 11

## ASSETS

CASH ON HAND 370,677.79

TOTAL ASSETS ----- 370,677.79  
=====

## LIABILITIES &amp; FUND BALANCE

FUND BALANCE (SURPLUS) 342,298.30  
REVENUE CONTROL ACCOUNT 711,652.80  
EXPENSE CONTROL ACCOUNT ( 683,273.31)TOTAL LIABS. & FUND BAL. ----- 370,677.79  
=====

UPPER MORELAND TOWNSHIP  
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 FUND - 35 LIQUID FUEL FUND  
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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER)		AVAIL	
					BUDGET	PCT %	BUDGET	PCT %
<b>REVENUE</b>								
341-000	INTEREST EARNED	1,487.39	28,129.90	0.00	30,000.00	1,870.10	93.77	6.23
363-000	LIQUID FUELS ALLOC	0.00	677,189.04	0.00	671,267.00	( 5,922.04)	100.88	( 0.88)
363-100	SNOW REMOVAL GRANTS	0.00	6,333.86	0.00	95,000.00	88,666.14	6.67	93.33
380-000	FUND BALANCE TRANSFER	0.00	0.00	0.00	132,233.00	132,233.00	0.00	100.00
392-100	TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	<b>TOTAL REVENUE</b>	<b>1,487.39</b>	<b>711,652.80</b>	<b>0.00</b>	<b>928,500.00</b>	<b>216,847.20</b>	<b>76.65</b>	<b>23.35</b>
<b>EXPENDITURES</b>								
432-245	SNOW AND ICE MATERIALS	0.00	51,550.41	19,452.00	187,000.00	115,997.59	37.97	62.03
433-245	STREET SIGN MATERIALS	639.90	16,821.40	1,953.35	10,000.00	( 8,774.75)	187.75	( 87.75)
434-240	LIGHT FIXTURES	0.00	110.59	0.00	1,500.00	1,389.41	7.37	92.63
434-246	MATERIALS/SUPPLIES	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
434-361	ELECTRICITY	21,812.22	128,793.90	0.00	150,000.00	21,206.10	85.86	14.14
438-600	BRIDGE REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
438-740	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-200	PAVING MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-210	PUBLIC IMPROVEMENTS	0.00	485,997.01	6,418.00	575,000.00	82,584.99	85.64	14.36
	<b>TOTAL EXPENDITURES</b>	<b>22,452.12</b>	<b>683,273.31</b>	<b>27,823.35</b>	<b>928,500.00</b>	<b>217,403.34</b>	<b>76.59</b>	<b>23.41</b>

## UPPER MORELAND TOWNSHIP

## STATEMENT OF FINANCIAL POSITION

## DEBT FUND

Fiscal Year 24 Period 11

## ASSETS

CASH ON HAND	920,503.13
RE TAX LIENS RECEIVABLE	6,629.78
TOTAL ASSETS	-----
	927,132.91
	=====

## LIABS. &amp; FUND BALANCE

DEFERRED REVENUE CURB & SDWALK	8,204.92
DEFERRED REVENUE RE TAX LIENS	6,629.78
FUND BALANCE SURPLUS	78,966.48
REVENUE CONTROL ACCOUNT	1,819,714.06
EXPENSE CONTROL ACCOUNT	( 986,382.33)
TOTAL LIABS. & FUND BALANCE	-----
	927,132.91
	=====

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

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	MONTH ENDING 11/30/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 11/30/2024	BUDGETED AMOUNT	UNDER(OVER)		AVAIL	
					BUDGET	PCT %	BUDGET	PCT %
<b>REVENUE</b>								
301-150	DEBT SERVICE	1,025.13	1,792,976.57	0.00	1,811,177.00	18,200.43	99.00	1.00
301-200	PRIOR YEAR R/E TAXES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500	LIENS	22.51	8,722.93	0.00	7,000.00 (	1,722.93) 124.61 (	24.61)	
301-600	R/E INTERIMS	0.00	12,679.92	0.00	3,000.00 (	9,679.92) 422.66 (	322.66)	
301-820	DEBT CARRYOVER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-830	FEES FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
341-000	INTEREST EARNED	549.92	5,334.64	0.00	2,223.00 (	3,111.64) 239.97 (	139.97)	
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
	<b>TOTAL REVENUE</b>	<b>1,597.56</b>	<b>1,819,714.06</b>	<b>0.00</b>	<b>1,823,400.00</b>	<b>3,685.94</b>	<b>99.80</b>	<b>0.20</b>
392-000	TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
<b>EXPENDITURES</b>								
471-300	PRIN./INT.-BONDS	0.00	966,493.68	0.00	1,800,000.00	833,506.32	53.69	46.31
471-400	PRINCIPAL- NEW RADIOS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
471-600	LEASE PAYMENTS	1,683.07	18,595.65	0.00	22,150.00	3,554.35	83.95	16.05
471-700	OTHER EXPENSE	0.00	1,293.00	0.00	1,250.00 (	43.00) 103.44 (	3.44)	
492-861	TRANSFER TO FUND BALANC	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	<b>TOTAL EXPENDITURES</b>	<b>1,683.07</b>	<b>986,382.33</b>	<b>0.00</b>	<b>1,823,400.00</b>	<b>837,017.67</b>	<b>54.10</b>	<b>45.90</b>

## UPPER MORELAND TOWNSHIP

## STATEMENT OF FINANCIAL POSITION

## ESCROW

Fiscal Year 24 Period 11

## ASSETS

CASH	854,621.20
TOTAL ASSETS	-----
	854,621.20
	=====

## LIABILITIES

POLICE DOMESTIC VIOLENCE ROOM	3,810.00
PARKS	13,476.56
PARKS GOLDEN AGE CLUB	19,353.91
VETERANS MEMORIAL PARK	80,806.13
PROFESSIONAL SERVICE AGREEMENTS	186,790.58
CONTRACTED SERVICES	60.00
JERC PROTEST TAX ESCROW	( 37,328.14)
REAL ESTATE TAXES	16,756.51
1845 BYBERRY RD SUBDIVISION	18.00
POLICE	19,272.00
FIRE MARSHAL	520.00
FIRE CO.DONATION	400.00
Environmental Advisory Council	100.00
FAULKNER ESCROW 2255 WYNADOTTE	66,982.91
JERC Partners XXXIX LLC ESCROW	37,328.14
LICO ENTERPRISES ESCROW	8,671.95
BLAIR MILL ESCROW	16,803.06
FEDERAL REALTY ESCROW	413,146.99
FIRE ESCROW-VLADMIR SLIPCHENKO	7,652.60
TOTAL LIABILITIES	-----
	854,621.20
	=====

## UPPER MORELAND TOWNSHIP

## STATEMENT OF FINANCIAL POSITION

## General Fund

Fiscal Year 24 Period 12

## ASSETS

CASH	360,832.70
CASH - TD BANK	255,733.85
PETTY CASH	825.00
INVESTMENTS - CD'S	289,831.54
INVESTMENTS PLGIT	4,254,404.28
FEES IN LIEU OF PLANTINGS	232,476.23
STORMWATER MANAGEMENT	56,282.09
DEA PROCEEDS	20,442.80
TRAFFIC IMPACT FEES	210,711.13
AMERICAN RESCUE PLAN ACT	1,549,427.19
ACCOUNTS RECEIVABLE	183,922.57
TRASH FEES LIENED	72,611.05
CURB & SIDEWALK LIENS	6,167.39
MISC LIENS RECEIVABLE	33,184.50
RE TAX LIENS RECEIVABLE	( 35,182.62)
TAXES RECEIVABLE	1,155,634.44
DU <sup>E</sup> FROM BOND ISSUE	72,860.61
DU <sup>E</sup> FROM CAPITAL RESERVE FUND	68,200.00
	-----
TOTAL ASSETS	8,788,364.75
	=====

## LIABILITIES &amp; FUND BALANCE

ACCOUNTS PAYABLE	189,526.77
	-----
TAX ANTICIPATION NOTE	0.00
	-----
DUE TO GOVERNMENT UNITS	2,684.80
DEFERRED REVENUE TRASH FEES LIENED	61,520.00
DEFERRED REVENUES	1,342,188.83
DEFERRED REVENUE RE TAX LIENS	( 35,182.62)
FUND BALANCE (SURPLUS)	4,980,136.95
OPERATING RESERVE	1,296,864.19
RESTRICTED-FEES IN LIEU OF	232,476.23
RESTRICTED-STORMWATER MANAGEMENT	56,282.09
RESTRICTED DEA PROCEEDS	20,442.80
RESTRICTED TRAFFIC IMPACT	210,711.13
REVENUE CONTROL ACCOUNT	28,665,358.05
EXPENSE CONTROL ACCOUNT	( 28,234,644.47)
	-----
TOTAL LIABS & FUND BALANCE	8,788,364.75
	=====

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

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	MONTH ENDING 12/31/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/2024	BUDGETED AMOUNT	UNDER(OVER)		AVAIL	
					BUDGET	PCT %	PCT %	
REAL PROPERTY TAXES	32,775.14	8,951,872.30	0.00	8,965,787.00	13,914.70	99.84	0.16	
LOCAL ENABLING TAXES	325,055.04	12,517,073.65	0.00	11,825,000.00	( 692,073.65)	105.85	( 5.85)	
LICENSES & PERMITS	270.00	509,422.79	0.00	535,000.00	25,577.21	95.22	4.78	
FINES & FORFEITS	18,075.34	146,828.97	0.00	149,500.00	2,671.03	98.21	1.79	
INTEREST	25,399.70	351,939.73	0.00	375,000.00	23,060.27	93.85	6.15	
INTERGOVERNMENTAL REV	0.00	3,003,879.46	0.00	1,620,898.00	( 1,382,981.46)	185.32	( 85.32)	
DEPARTMENTAL EARNINGS	73,635.67	2,946,423.93	0.00	3,002,050.00	55,626.07	98.15	1.85	
MISC. INC	61,866.00	225,042.27	0.00	260,000.00	34,957.73	86.55	13.45	
INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
SURPLUS	0.00	0.00	0.00	188,038.00	188,038.00	0.00	100.00	
TOTAL RECEIPTS	537,076.89	28,652,483.10	0.00	26,921,273.00	( 1,731,210.10)	106.43	( 6.43)	

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

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	MONTH ENDING 12/31/2024	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/2024	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
<b>EXPENDITURES</b>							
400-997-00ADMIN-GEN GOVT	261,899.94	2,904,030.01	0.00	2,839,217.00	( 64,813.01)	102.28	( 2.28)
410-997-00PROTECTION/PERSONS & PR	1,011,223.42	8,716,639.84	0.00	8,031,771.00	( 684,868.84)	108.53	( 8.53)
413-997-00CODE ENFORCEMENT	72,421.74	431,589.85	0.00	447,854.00	16,264.15	96.37	3.63
415-997-00EMERGENCY MANAGEMENT	7,434.58	( 5,643.73)	0.00	20,150.00	25,793.73	( 28.01)	128.01
427-997-00PUB WORKS - SANITATION	162,820.54	2,273,620.12	0.00	1,755,647.00	( 517,973.12)	129.50	( 29.50)
430-997-00PUBLIC WORKS/HWY	262,970.65	3,047,914.21	0.00	2,631,655.00	( 416,259.21)	115.82	( 15.82)
450-995-00PARKS & RECREATIONS	101,992.98	1,974,476.24	0.00	1,852,273.00	( 122,203.24)	106.60	( 6.60)
456-997-00LIBRARY	0.00	938,752.00	0.00	938,752.00	0.00	100.00	0.00
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	2,563,351.86	7,953,265.93	0.00	8,169,253.00	215,987.07	97.36	2.64
492-997-00TOTAL OPERATING TRANSFE	0.00	0.00	0.00	300,000.00	300,000.00	0.00	100.00
<b>TOTAL EXPENDITURES</b>	<b>4,444,115.71</b>	<b>28,234,644.47</b>	<b>0.00</b>	<b>26,986,572.00</b>	<b>( 1,248,072.47)</b>	<b>104.62</b>	<b>( 4.62)</b>

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

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MONTH ENDING 12/31/24	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/24	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
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RECEIPTS

REAL PROPERTY TAXES

301-100	R/E TAXES CURRENT	28,864.08	7,203,201.30	0.00	7,243,205.00	40,003.70	99.45	0.55
301-110	LIBRARY	1,019.82	911,317.48	0.00	919,127.00	7,809.52	99.15	0.85
301-120	FIRE PROTECTION	2,482.39	672,923.20	0.00	676,935.00	4,011.80	99.41	0.59
301-200	R/E TAXES PRIOR	0.00	5,200.46	0.00	10,000.00	4,799.54	52.00	48.00
301-201	LIBRARY PRIOR	0.00	0.00	0.00	3,000.00	3,000.00	0.00	100.00
301-202	FIRE PRIOR	0.00	0.00	0.00	1,500.00	1,500.00	0.00	100.00
301-300	R/E TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500	R/E TAXES LIENED	25.93	71,149.25	0.00	75,000.00	3,850.75	94.87	5.13
301-501	LIBRARY LIENS	3.33	9,151.29	0.00	12,500.00	3,348.71	73.21	26.79
301-502	FIRE LIENS	2.09	6,077.52	0.00	5,250.00	827.52	115.76	(15.76)
301-600	R/E TAXES INTERIM	312.61	59,621.08	0.00	15,000.00	44,621.08	397.47	(297.47)
301-601	LIBRARY INTERIMS	39.67	7,596.16	0.00	3,000.00	4,596.16	253.21	(153.21)
301-602	FIRE INTERIMS	25.22	5,634.56	0.00	1,270.00	4,364.56	443.67	(343.67)
301-995	REAL PROPERTY TAXES	32,775.14	8,951,872.30	0.00	8,965,787.00	13,914.70	99.84	0.16

LOCAL ENABLING TAXES

310-100	REAL ESTATE TRANSFER TA	38,640.91	917,664.53	0.00	500,000.00	417,664.53	183.53	(83.53)
310-200	EARNED INCOME TAX	260,256.18	4,905,959.02	0.00	4,875,000.00	30,959.02	100.64	(0.64)
310-300	MERCANTILE TAX	358.65	1,852,174.65	0.00	1,800,000.00	52,174.65	102.90	(2.90)
310-500	OCCUPATIONAL PRIV. TAX	11,210.83	665,204.01	0.00	650,000.00	15,204.01	102.34	(2.34)
310-800	BUSINESS PRIVILEGE TAX	8,940.87	3,158,302.81	0.00	3,400,000.00	241,697.19	92.89	7.11
310-810	PRIOR YEAR BUSINESS TAX	5,647.60	1,017,768.63	0.00	600,000.00	417,768.63	169.63	(69.63)
310-995	LOCAL ENABLING TAXES	325,055.04	12,517,073.65	0.00	11,825,000.00	692,073.65	105.85	(5.85)

LICENSES & PERMITS

321-000	BUSINESS LICENSES	20.00	26,998.76	0.00	26,000.00	998.76	103.84	(3.84)
321-620	CONTRACTORS REGISTRATIO	0.00	28,075.00	0.00	33,000.00	4,925.00	85.08	14.92
321-730	AMUSEMENT GAME PERMITS	250.00	1,000.00	0.00	1,000.00	0.00	100.00	0.00
321-800	CABLE TV FRANCHISE FEES	0.00	453,349.03	0.00	475,000.00	21,650.97	95.44	4.56
320-995	LICENSES & PERMITS	270.00	509,422.79	0.00	535,000.00	25,577.21	95.22	4.78

FINES & FORFEITS

331-110	MOTOR VEHICLE VIOLATION	60.00	1,800.00	0.00	1,000.00	800.00	180.00	(80.00)
331-120	CODE ENFORCEMENT FINES	0.00	16,939.83	0.00	3,500.00	13,439.83	484.00	(384.00)

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

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	MONTH ENDING 12/31/24	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/24	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %	
331-121	FALSE ALARM FINES	3,700.00	20,200.00	0.00	25,000.00	4,800.00	80.80	19.20
331-130	DISTRICT JUSTICES	14,315.34	107,889.14	0.00	120,000.00	12,110.86	89.91	10.09
331-131	MISC.FINES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
330-995	FINES & FORFEITS	18,075.34	146,828.97	0.00	149,500.00	2,671.03	98.21	1.79

UPPER MORELAND TOWNSHIP  
DETAIL REVENUE & EXPENSE REPORT  
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CURRENT YEAR BUDGET

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UPPER MORELAND TOWNSHIP  
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		MONTH ENDING 12/31/24	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/24	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
364-600	REFUSE COLLECTION FEE	7,095.00	1,518,643.90	0.00	1,515,000.00 (	3,643.90) 100.24 (	0.24)	
364-601	PRIOR YR.REFUSE COLLECT	494.50	14,083.50	0.00	13,000.00 (	1,083.50) 108.33 (	8.33)	
363-995	HIGHWAY & SANITATION	12,147.10	1,611,212.80	0.00	1,587,000.00 (	24,212.80) 101.53 (	1.53)	
<b>RECREATIONAL FACILITIES</b>								
367-000	RECREATIONAL FEES	26,253.20	181,281.12	0.00	180,000.00 (	1,281.12) 100.71 (	0.71)	
367-100	SUMMER CAMP FEES	0.00	463,125.55	0.00	450,000.00 (	13,125.55) 102.92 (	2.92)	
367-200	LEAGUE FEES	0.00	11,825.00	0.00	19,000.00	7,175.00 62.24	37.76	
367-900	DISCOUNT TICKET/TRIPS	5,317.00	19,634.30	0.00	45,000.00	25,365.70 43.63	56.37	
367-905	LITTLE BEARS CAMP	0.00	0.00	0.00	0.00	0.00 0.00	100.00	
367-995	RECREATIONAL FACILITIES	31,570.20	675,865.97	0.00	694,000.00	18,134.03 97.39	2.61	
	DEPARTMENTAL EARNINGS	73,635.67	2,946,423.93	0.00	3,002,050.00	55,626.07 98.15	1.85	

UPPER MORELAND TOWNSHIP  
 DETAIL REVENUE & EXPENSE REPORT  
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	MONTH ENDING 12/31/24	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/24	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
<b>MISCELLANEOUS INCOME</b>							
391-100	MISC. INCOME	0.00	87,389.75	125,000.00	37,610.25	69.91	30.09
391-200	INSURANCE INCOME	0.00	75,786.52	35,000.00	(40,786.52)	216.53	(116.53)
391-300	CURB & SIDEWALK ASSESSM	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	100.00
391-500	DEVELOPER CONTRIBUTIONS	61,866.00	61,866.00	100,000.00	38,134.00	61.87	38.13
380-995	MISCELLANEOUS INCOME	61,866.00	225,042.27	260,000.00	34,957.73	86.55	13.45
<b>INTERFUND OP. TRANS</b>							
392-000	TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	100.00
392-100	TRANSFER FROM FEES IN L	0.00	0.00	0.00	0.00	0.00	100.00
392-200	TRSF FROM STORMWATER	0.00	0.00	0.00	0.00	0.00	100.00
392-600	TRANSFER FROM TRAFFIC I	0.00	0.00	0.00	0.00	0.00	100.00
392-900	TRANSFER FROM CAPITAL R	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	100.00
392-902	TRANSFER FROM ESCROW	0.00	0.00	0.00	0.00	0.00	100.00
392-995	INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	100.00
<b>SURPLUS</b>							
395-000	FUND BALANCE TRANSFER	0.00	0.00	0.00	188,038.00	188,038.00	0.00 100.00
395-995	FUND BALANCE TRANSFER	0.00	0.00	0.00	188,038.00	188,038.00	0.00 100.00
<b>TOTAL RECEIPTS</b>		537,076.89	28,652,483.10	0.00	26,921,273.00	(1,731,210.10)	106.43 ( 6.43)

UPPER MORELAND TOWNSHIP  
 DETAIL REVENUE & EXPENSE REPORT  
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	MONTH ENDING 12/31/24	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/24	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
<b>EXPENDITURES</b>							
<b>ADMINISTRATION</b>							
400-113	SALARIES-ELECTED OFFICI	7,656.25	30,629.61	0.00	28,875.00 (	1,754.61) 106.08 (	6.08)
401-121	MANAGER COMPENSATION	14,218.07	286,490.97	0.00	183,458.00 (	103,032.97) 156.16 (	56.16)
401-130	SALARIES - OFFICE	75,034.76	961,975.63	0.00	1,047,749.00	85,773.37 91.81	8.19
401-200	MATERIAL & SUPPLIES	2,830.30	16,748.70	0.00	10,000.00 (	6,748.70) 167.49 (	67.49)
401-240	GENERAL EXPENSES	4,087.72	111,942.66	0.00	85,000.00 (	26,942.66) 131.70 (	31.70)
401-260	MINOR EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00 0.00	100.00
401-320	COMMUNICATION EXPENSES	43,453.70	252,133.95	0.00	313,860.00	61,726.05 80.33	19.67
401-340	ADVERTISING & PRINTING	0.00	8,303.12	0.00	18,000.00	9,696.88 46.13	53.87
401-374	EQUIP./MAINT. & REPAIRS	200.00	8,979.69	0.00	22,100.00	13,120.31 40.63	59.37
401-450	CONTRACTED SERVICES	14,321.24	187,685.25	0.00	130,000.00 (	57,685.25) 144.37 (	44.37)
401-460	RE TAX REFUNDS	15,272.02	34,048.06	0.00	5,000.00 (	29,048.06) 680.96 (	580.96)
401-520	CONTRIBUTIONS	3,152.53	310,464.28	0.00	380,500.00	70,035.72 81.59	18.41
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	20,525.00	77,855.00	0.00	44,290.00 (	33,565.00) 175.78 (	75.78)
402-312	EARNED INCOME TAX COLLE	31,212.36	71,933.78	0.00	50,000.00 (	21,933.78) 143.87 (	43.87)
402-314	LEGAL SERVICES	3,596.83	248,044.59	0.00	180,000.00 (	68,044.59) 137.80 (	37.80)
400-995	ADMINISTRATION	235,560.78	2,607,235.29	0.00	2,498,832.00 (	108,403.29) 104.34 (	4.34)
 <b>TAX COLLECTION</b>							
403-114	CONTRACT SERVICES	2,838.46	36,899.98	0.00	36,900.00	0.02 100.00	0.00
403-353	TAX COLLECTOR'S BOND	0.00	0.00	0.00	0.00	0.00 0.00	100.00
403-995	TAX COLLECTION	2,838.46	36,899.98	0.00	36,900.00	0.02 100.00	0.00
 <b>TOWNSHIP BUILDING</b>							
409-140	SALARIES & WAGES	3,113.36	33,353.36	0.00	36,565.00	3,211.64 91.22	8.78
409-200	MATERIALS & SUPPLIES	885.67	5,220.12	0.00	6,250.00	1,029.88 83.52	16.48
409-360	UTILITIES	6,208.60	64,719.42	0.00	85,000.00	20,280.58 76.14	23.86
409-373	MAINTENANCE & REPAIRS	3,621.98	93,385.33	0.00	103,190.00	9,804.67 90.50	9.50
409-375	SHADE TREE CARE	0.00	0.00	0.00	0.00	0.00 0.00	100.00
409-450	CONTRACT SERVICES	9,671.09	63,216.51	0.00	72,480.00	9,263.49 87.22	12.78
409-995	TOWNSHIP BUILDING	23,500.70	259,894.74	0.00	303,485.00	43,590.26 85.64	14.36
 <b>GENERAL ADMINISTRATION</b>							
		261,899.94	2,904,030.01	0.00	2,839,217.00 (	64,813.01) 102.28 (	2.28)

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<b>PROTECTION TO PERSONS &amp; PROPERTY</b>							
<b>POLICE PROTECTION</b>							
410-120	CHIEF COMPENSATION	13,720.20	202,971.95	0.00	175,301.00 (	27,670.95) 115.78 (	15.78)
410-130	SALARY - CROSSING GUARD	113.37	5,097.97	0.00	6,690.00	1,592.03 76.20	23.80
410-131	SALARY - LTS., SGTS.	146,700.61	1,305,301.84	0.00	1,261,687.00 (	43,614.84) 103.46 (	3.46)
410-132	SALARY - PATROL OFFICER	370,412.99	3,863,251.84	0.00	3,928,270.00	65,018.16 98.34	1.66
410-133	TWP.OVERTIME	63,317.85	472,803.76	0.00	325,000.00 (	147,803.76) 145.48 (	45.48)
410-134	REIMBURSE OVERTIME	4,513.71	69,974.70	0.00	50,000.00 (	19,974.70) 139.95 (	39.95)
410-135	OVERTIME/COURT/HEARINGS	6,641.89	58,925.35	0.00	50,000.00 (	8,925.35) 117.85 (	17.85)
410-140	SALARY - CLERICAL	30,396.61	389,861.60	0.00	391,583.00	1,721.40 99.56	0.44
410-200	MATERIAL & SUPPLIES	448.55	10,605.94	0.00	12,000.00	1,394.06 88.38	11.62
410-238	UNIFORMS	18,477.92	52,104.19	0.00	50,000.00 (	2,104.19) 104.21 (	4.21)
410-239	AMMUNITION	6,636.23	16,977.06	0.00	17,000.00	22.94 99.87	0.13
410-240	GENERAL EXPENSE	34,925.09	99,482.53	0.00	75,000.00 (	24,482.53) 132.64 (	32.64)
410-260	MINOR EQUIPMENT PURCHASES	0.00	46,883.40	0.00	25,265.00 (	21,618.40) 185.57 (	85.57)
410-317	CONTRACT SERVICES	400.00	87,254.01	0.00	84,231.00 (	3,023.01) 103.59 (	3.59)
410-320	COMMUNICATION EXPENSES	0.00	0.00	0.00	0.00	0.00 0.00	100.00
410-340	ADVERTISING & PRINTING	0.00	829.84	0.00	1,550.00	720.16 53.54	46.46
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	3,306.00	0.00	4,000.00	694.00 82.65	17.35
410-740	MAJOR EQUIPMENT PURCHASES	0.00	0.00	0.00	81,410.00	81,410.00 0.00	100.00
410-800	GRANT PROCEEDS	0.00	11,507.96	0.00	0.00 (	11,507.96) 0.00	100.00
410-995	POLICE PROTECTION	696,705.02	6,697,139.94	0.00	6,538,987.00 (	158,152.94) 102.42 (	2.42)

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<b>FIRE PROTECTION</b>							
411-120	FIRE CHIEF/MARSHALL	11,027.44	135,464.30	0.00	132,613.00 (	2,851.30) 102.15 (	2.15)
411-130	WAGES - STAFF	107,805.32	1,221,322.17	0.00	942,291.00 (	279,031.17) 129.61 (	29.61)
411-200	MATERIALS & SUPPLIES	2,735.94	3,548.07	0.00	2,000.00 (	1,548.07) 177.40 (	77.40)
411-210	GENERAL OFFICE SUPPLIES	0.00	103.86	0.00	0.00 (	103.86) 0.00	100.00
411-226	BUILDING JANITORIAL	0.00	0.00	0.00	0.00	0.00	100.00
411-227	JANITORIAL/SUB	0.00	0.00	0.00	0.00	0.00	100.00
411-232	ENGINEERING FUEL	1,052.39	10,488.09	0.00	13,000.00	2,511.91 80.68	19.32
411-238	UNIFORM EXPENSE	619.00	7,718.27	0.00	10,430.00	2,711.73 74.00	26.00
411-240	GENERAL FIRE POLICE	6,587.07	17,823.33	0.00	0.00 (	17,823.33) 0.00	100.00
411-241	FIRE POLICE REPLACEMENT	455.00	455.00	0.00	0.00 (	455.00) 0.00	100.00
411-242	EQUIPMENT REPLACEMENT	4,348.37	11,610.35	0.00	13,200.00	1,589.65 87.96	12.04
411-250	EQUIPMENT MAINTENANCE	1,845.27	9,953.61	0.00	12,150.00	2,196.39 81.92	18.08
411-260	EQUIPMENT NEW	1,435.46	14,684.46	0.00	11,500.00 (	3,184.46) 127.69 (	27.69)
411-327	COMMUNICATION MAINTENAN	2,434.86	9,429.95	0.00	9,000.00 (	429.95) 104.78 (	4.78)
411-328	STIPEND-CHIEFS	4,831.40	4,831.40	0.00	5,000.00	168.60 96.63	3.37
411-329	INCENTIVE FUND	13,470.14	35,989.11	0.00	40,000.00	4,010.89 89.97	10.03
411-331	TRAVEL EXPENSE	0.00	0.00	0.00	0.00	0.00	100.00
411-340	GENERAL FIRE PREVENTION	0.00	6,767.56	0.00	5,000.00 (	1,767.56) 135.35 (	35.35)
411-352	LIABILITY INSURANCE	0.00	0.00	0.00	6,500.00	6,500.00 0.00	100.00
411-354	WORKERS COMP. INSURANCE	3,529.00	29,409.00	0.00	34,000.00	4,591.00 86.50	13.50
411-360	BUILDING OPERATIONS	1,051.05	86,177.37	0.00	47,500.00 (	38,677.37) 181.43 (	81.43)
411-361	BLDG. OPER/SUB	1,084.76	2,849.42	0.00	0.00 (	2,849.42) 0.00	100.00
411-363	HYDRANT SERVICE	25,120.61	84,074.76	0.00	100,000.00	15,925.24 84.07	15.93
411-372	ENGINEERING MAINTENANCE	0.00	77,699.03	0.00	42,000.00 (	35,699.03) 185.00 (	85.00)
411-373	BUILDING MAINTENANCE	1,378.81	48,137.76	0.00	24,600.00 (	23,537.76) 195.68 (	95.68)
411-374	BLDG.MAINTENANCE SUB ST	444.10	444.10	0.00	0.00 (	444.10) 0.00	100.00
411-450	CONTRACTED SERVICES	420.00	5,995.00	0.00	6,000.00	5.00 99.92	0.08
411-460	GENERAL TRAINING	665.00	16,066.16	0.00	16,000.00 (	66.16) 100.41 (	0.41)
411-461	FIRE RELIEF ASSN STATE	122,177.41	122,177.41	0.00	0.00 (	122,177.41) 0.00	100.00
411-700	CAPITAL EQUIP.FUND	0.00	0.00	0.00	0.00	0.00	100.00
411-740	MAJOR EQUIPMENT	0.00	56,280.36	0.00	20,000.00 (	36,280.36) 281.40 (	181.40)
411-995	FIRE PROTECTION	314,518.40	2,019,499.90	0.00	1,492,784.00 (	526,715.90) 135.28 (	35.28)
	PROTECTION TO PERSON &	1,011,223.42	8,716,639.84	0.00	8,031,771.00 (	684,868.84) 108.53 (	8.53)

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<b>CODE ENFORCEMENT</b>								
413-120	SALARY - DIRECTOR	9,815.08	128,413.42	0.00	124,646.00 (	3,767.42) 103.02 (	3.02)	
413-130	SALARY/PROFESSIONAL STA	6,665.84	87,115.78	0.00	86,546.00 (	569.78) 100.66 (	0.66)	
413-140	SALARY - CLERICAL	9,154.72	116,290.72	0.00	112,827.00 (	3,463.72) 103.07 (	3.07)	
413-200	MATERIALS & SUPPLIES	30.00	298.66	0.00	1,500.00	1,201.34	19.91	80.09
413-240	GENERAL EXPENSES	180.00	6,080.16	0.00	8,200.00	2,119.84	74.15	25.85
413-260	MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-314	ZONING HEARING SOLICITO	2,406.25	13,175.00	0.00	15,000.00	1,825.00	87.83	12.17
413-316	ZONING HEARING STENO.	4,821.00	13,986.00	0.00	15,000.00	1,014.00	93.24	6.76
413-317	PEST CONTROL	0.00	1,323.00	0.00	1,800.00	477.00	73.50	26.50
413-340	ADVERTISING & PRINTING	1,711.82	6,716.46	0.00	9,000.00	2,283.54	74.63	25.37
413-450	CONTRACT SERVICES	120.00	20,653.62	0.00	73,335.00	52,681.38	28.16	71.84
413-520	CONTRIBUTION TO INSTITU	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-740	MAJOR EQUIPMENT	37,517.03	37,537.03	0.00	0.00 (	37,537.03) 0.00	0.00	100.00
413-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	<b>CODE ENFORCEMENT</b>	<b>72,421.74</b>	<b>431,589.85</b>	<b>0.00</b>	<b>447,854.00</b>	<b>16,264.15</b>	<b>96.37</b>	<b>3.63</b>

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	MONTH ENDING 12/31/24	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/24	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
<b>EMERGENCY MANAGEMENT</b>							
415-120	FIRE CHIEF/MARSHALL	0.00 ( 495.19)	0.00	0.00	495.19	0.00	100.00
415-130	WAGES - STAFF	( 914.42)( 28,206.68)	0.00	0.00	28,206.68	0.00	100.00
415-200	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	100.00
415-238	UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	100.00
415-240	GENERAL EXPENSE	1,690.00	8,152.93	0.00	8,150.00 ( 2.93)	100.04 ( 0.04)	
415-450	CONTRACTED SERVICES	0.00	2,880.00	0.00	0.00 ( 2,880.00)	0.00	100.00
415-740	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	100.00
415-800	EMER MANAGEMENT COORD	6,659.00	12,025.21	0.00	12,000.00 ( 25.21)	100.21 ( 0.21)	
	<b>EMERGENCY MANAGEMENT</b>	<b>7,434.58 ( 5,643.73)</b>	<b>0.00</b>	<b>20,150.00</b>	<b>25,793.73 ( 28.01)</b>	<b>128.01</b>	

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	MONTH ENDING 12/31/24	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/24	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
<b>SOLID WASTE COLLECTION &amp; DISPOSAL</b>							
427-130	SALARIES & WAGES	90,636.08	1,138,538.24	0.00	1,127,955.00 (	10,583.24) 100.94 (	0.94)
427-131	OVERTIME	11,247.99	37,793.28	0.00	19,000.00 (	18,793.28) 198.91 (	98.91)
427-191	UNIFORM MAINTENANCE	907.83	11,052.52	0.00	12,000.00	947.48	92.10
427-192	SAFETY EQUIPMENT	224.14	2,189.43	0.00	5,000.00	2,810.57	43.79
427-195	BOOT ALLOWANCE	0.00	1,226.53	0.00	3,600.00	2,373.47	34.07
427-240	GENERAL EXPENSE	0.00	79.37	0.00	0.00 (	79.37) 0.00	100.00
427-331	BIO'GRDBL BAGS	0.00	0.00	0.00	0.00	0.00	100.00
427-365	DISPOSAL FEES	58,309.57	472,723.61	0.00	448,092.00 (	24,631.61) 105.50 (	5.50)
427-384	RECYCLING FEES	1,494.93	53,499.14	0.00	140,000.00	86,500.86	38.21
427-740	MAJOR EQUIPMENT PURCHASES	0.00	556,518.00	0.00	0.00 (	556,518.00) 0.00	100.00
427-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	100.00
	<b>SOLID WASTE COLLECTION</b>	<b>162,820.54</b>	<b>2,273,620.12</b>	<b>0.00</b>	<b>1,755,647.00 (</b>	<b>517,973.12) 129.50 (</b>	<b>29.50)</b>
<b>PUBLIC WORKS/HWY</b>							
430-120	SALARY - SUPT.	10,324.39	134,706.63	0.00	132,742.00 (	1,964.63) 101.48 (	1.48)
430-130	WAGES	90,852.96	1,099,212.90	0.00	1,163,255.00	64,042.10	94.49
430-131	OVERTIME	46,494.26	179,323.44	0.00	190,000.00	10,676.56	94.38
430-191	UNIFORM MAINTENANCE	848.06	10,792.30	0.00	11,500.00	707.70	93.85
430-195	PW BOOT ALLOWANCE	3,103.38	4,505.68	0.00	2,600.00 (	1,905.68) 173.30 (	73.30)
430-200	MATERIALS & SUPPLIES	747.72	12,094.84	0.00	25,000.00	12,905.16	48.38
430-210	OFFICE SUPPLIES	0.00	1,826.33	0.00	17,000.00	15,173.67	10.74
430-240	GENERAL EXPENSE	138.93	21,012.18	0.00	15,000.00 (	6,012.18) 140.08 (	40.08)
430-245	CEMENT/BLACKTOP	0.00	0.00	0.00	0.00	0.00	100.00
430-260	MINOR EQUIPMENT	0.00	677.25	0.00	5,000.00	4,322.75	13.55
430-313	ENGINEERING SERVICES	8,693.50	480,304.11	0.00	107,500.00 (	372,804.11) 446.79 (	346.79)
430-320	COMMUNICATION EXPENSE	0.00	0.00	0.00	0.00	0.00	100.00
430-330	VEHICLE OPERATING EXPEN	93,687.29	758,669.21	0.00	675,000.00 (	83,669.21) 112.40 (	12.40)
430-340	ADVERTISING & PRINTING	0.00	0.00	0.00	0.00	0.00	100.00
430-372	ROAD IMPROVEMENTS	0.00	162,686.00	0.00	0.00 (	162,686.00) 0.00	100.00
430-373	TRAFFIC SIGNAL PROGRAM	8,080.16	111,329.85	0.00	137,058.00	25,728.15	81.23
430-374	EQUIP./MAINT. & REPAIRS	0.00	0.00	0.00	0.00	0.00	100.00
430-384	RENTAL - EQUIPMENT	0.00	4,500.00	0.00	10,000.00	5,500.00	45.00
433-130	LIGHT & SIGN WAGES	0.00	0.00	0.00	0.00	0.00	100.00
436-300	DRAINAGE IMPROVEMENTS	0.00	3,825.93	0.00	15,000.00	11,174.07	25.51
438-300	CONTRACTED SERVICES	0.00	21,827.56	0.00	25,000.00	3,172.44	87.31
439-740	MAJOR EQUIPMENT PURCHASES	0.00	40,620.00	0.00	100,000.00	59,380.00	40.62
439-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	100.00
	<b>PUBLIC WORKS/HWY</b>	<b>262,970.65</b>	<b>3,047,914.21</b>	<b>0.00</b>	<b>2,631,655.00 (</b>	<b>416,259.21) 115.82 (</b>	<b>15.82)</b>

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<b>INTERGOVERNMENTAL EXPENDITURES</b>							
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
<b>MISC. GOVT. EXPENSES/EMPL</b>							
483-160	PENSION FUNDS	2,191,920.00	3,403,158.00	0.00	3,403,038.00 (	120.00) 100.00	0.00
483-161	SOCIAL SECURITY TAXES	76,749.04	1,009,164.52	0.00	982,543.00 (	26,621.52) 102.71 (	2.71
486-156	HEALTH & LIFE INSURANCE	229,281.58	2,508,917.93	0.00	2,800,000.00	291,082.07 89.60	10.40
486-162	UNEMPLOYMENT COMPENSATI	4,940.24	97,892.48	0.00	110,000.00	12,107.52 88.99	11.01
483-995	MISC GOVT EXPENSES/EMPL	2,502,890.86	7,019,132.93	0.00	7,295,581.00	276,448.07 96.21	3.79
<b>INSURANCE</b>							
486-352	PROP./LIAB. INSURANCE	0.00	397,051.00	0.00	397,051.00	0.00 100.00	0.00
486-354	WORKERS COMPENSATION	60,461.00	537,082.00	0.00	476,621.00 (	60,461.00) 112.69 (	12.69)
486-995	INSURANCE	60,461.00	934,133.00	0.00	873,672.00 (	60,461.00) 106.92 (	6.92)
	MISC GOVT EXPEND	2,563,351.86	7,953,265.93	0.00	8,169,253.00	215,987.07 97.36	2.64
<b>INTERFUND OPERATING TRANSFERS</b>							
492-860	TRANSFER TO STORMWATER	0.00	0.00	0.00	0.00	0.00	100.00
492-861	TRANSFER TO DEA PROCEED	0.00	0.00	0.00	0.00	0.00	100.00
492-862	TRANSFER TO FEES IN LIE	0.00	0.00	0.00	0.00	0.00	100.00
492-863	TRANSFER TO LIQUID FUEL	0.00	0.00	0.00	0.00	0.00	100.00
492-864	TRANSFER TO CAPITAL RES	0.00	0.00	300,000.00	300,000.00	0.00	100.00
492-865	TRANSFER TO TRAFFIC IMP	0.00	0.00	0.00	0.00	0.00	100.00
492-866	TRANSFER TO DEBT FUND	0.00	0.00	0.00	0.00	0.00	100.00
492-997	TOTAL OPERATING TRANSF	0.00	0.00	0.00	300,000.00	300,000.00	0.00 100.00
	TOTAL EXPENDITURES	4,444,115.71	28,234,644.47	0.00	26,986,572.00 (	1,248,072.47) 104.62 (	4.62)

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STATEMENT OF FINANCIAL POSITION

LIQUID FUEL FUND

Fiscal Year 24 Period 12

ASSETS

CASH ON HAND 456,682.80

TOTAL ASSETS ----- 456,682.80  
=====

LIABILITIES & FUND BALANCE

FUND BALANCE (SURPLUS) 342,298.30  
REVENUE CONTROL ACCOUNT 824,630.09  
EXPENSE CONTROL ACCOUNT ( 710,245.59)

TOTAL LIABS. & FUND BAL. ----- 456,682.80  
=====

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

PAGE 1

	MONTH ENDING 12/31/24	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/24	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
<b>REVENUE</b>							
341-000	INTEREST EARNED	1,684.07	29,813.97	0.00	30,000.00	186.03	99.38 0.62
363-000	LIQUID FUELS ALLOC	0.00	677,189.04	0.00	671,267.00	( 5,922.04)	100.88 ( 0.88)
363-100	SNOW REMOVAL GRANTS	111,293.22	117,627.08	0.00	95,000.00	( 22,627.08)	123.82 ( 23.82)
380-000	FUND BALANCE TRANSFER	0.00	0.00	0.00	132,233.00	132,233.00	0.00 100.00
392-100	TRANSFER, FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00 100.00
	<b>TOTAL REVENUE</b>	<b>112,977.29</b>	<b>824,630.09</b>	<b>0.00</b>	<b>928,500.00</b>	<b>103,869.91</b>	<b>88.81 11.19</b>
<b>EXPENDITURES</b>							
432-245	SNOW AND ICE MATERIALS	26,132.37	77,682.78	0.00	187,000.00	109,317.22	41.54 58.46
433-245	STREET SIGN MATERIALS	( 95.62)	16,725.78	0.00	10,000.00	( 6,725.78)	167.26 ( 67.26)
434-240	LIGHT FIXTURES	0.00	110.59	0.00	1,500.00	1,389.41	7.37 92.63
434-246	MATERIALS/SUPPLIES	0.00	0.00	0.00	5,000.00	5,000.00	0.00 100.00
434-361	ELECTRICITY	935.53	129,729.43	0.00	150,000.00	20,270.57	86.49 13.51
438-600	BRIDGE REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
438-740	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00 100.00
439-200	PAVING MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00 100.00
439-210	PUBLIC IMPROVEMENTS	0.00	485,997.01	0.00	575,000.00	89,002.99	84.52 15.48
	<b>TOTAL EXPENDITURES</b>	<b>26,972.28</b>	<b>710,245.59</b>	<b>0.00</b>	<b>928,500.00</b>	<b>218,254.41</b>	<b>76.49 23.51</b>

## UPPER MORELAND TOWNSHIP

## STATEMENT OF FINANCIAL POSITION

## DEBT FUND

Fiscal Year 24 Period 12

## ASSETS

CASH ON HAND	926,496.49
RE TAX LIENS RECEIVABLE	6,626.94
TOTAL ASSETS	----- 933,123.43

## LIABS. &amp; FUND BALANCE

DEFERRED REVENUE CURB & SDWALK	8,204.92
DEFERRED REVENUE RE TAX LIENS	6,626.94
FUND BALANCE SURPLUS	78,966.48
REVENUE CONTROL ACCOUNT	1,827,390.49
EXPENSE CONTROL ACCOUNT	( 988,065.40)
TOTAL LIABS. & FUND BALANCE	----- 933,123.43

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

PAGE 1

		MONTH ENDING 12/31/24	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 12/31/24	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
<b>REVENUE</b>								
301-150	DEBT SERVICE	6,631.07	1,799,607.64	0.00	1,811,177.00	11,569.36	99.36	0.64
301-200	PRIOR YEAR R/E TAXES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500	LIENS	2.84	8,725.77	0.00	7,000.00	1,725.77	124.65	( 24.65)
301-600	R/E INTERIMS	78.18	12,758.10	0.00	3,000.00	9,758.10	425.27	( 325.27)
301-820	DEBT CARRYOVER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-830	FEES FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
341-000	INTEREST EARNED	964.34	6,298.98	0.00	2,223.00	4,075.98	283.35	( 183.35)
391-300	CURB ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-350	LOAN PAYMENT FIRE CO	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-400	TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	100.00
395-000	SURPLUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	TOTAL REVENUE	7,676.43	1,827,390.49	0.00	1,823,400.00	3,990.49	100.22	( 0.22)
392-000	TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
<b>EXPENDITURES</b>								
471-300	PRIN./INT.-BONDS	0.00	966,493.68	0.00	1,800,000.00	833,506.32	53.69	46.31
471-400	PRINCIPAL- NEW RADIOS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
471-600	LEASE PAYMENTS	1,683.07	20,278.72	0.00	22,150.00	1,871.28	91.55	8.45
471-700	OTHER EXPENSE	0.00	1,293.00	0.00	1,250.00	43.00	103.44	( 3.44)
492-861	TRANSFER TO FUND BALANC	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	TOTAL EXPENDITURES	1,683.07	988,065.40	0.00	1,823,400.00	835,334.60	54.19	45.81

## UPPER MORELAND TOWNSHIP

## STATEMENT OF FINANCIAL POSITION

## ESCROW

Fiscal Year 24 Period 12

## ASSETS

CASH	846,097.53
TOTAL ASSETS	-----
	846,097.53
	=====

## LIABILITIES

POLICE DOMESTIC VIOLENCE ROOM	3,810.00
PARKS	13,476.56
PARKS GOLDEN AGE CLUB	14,705.24
VETERANS MEMORIAL PARK	80,806.13
PROFESSIONAL SERVICE AGREEMENTS	181,790.58
CONTRACTED SERVICES	60.00
JERC PROTEST TAX ESCROW	( 37,328.14)
REAL ESTATE TAXES	16,756.51
1845 BYBERRY RD SUBDIVISION	18.00
POLICE	20,397.00
FIRE MARSHAL	520.00
FIRE CO.DONATION	400.00
Environmental Advisory Council	100.00
FAULKNER ESCROW 2255 WYNADOTTE	66,982.91
JERC Partners XXXIX LLC ESCROW	37,328.14
LICO ENTERPRISES ESCROW	8,671.95
BLAIR MILL ESCROW	16,803.06
FEDERAL REALTY ESCROW	413,146.99
FIRE ESCROW-VLADMIR SLIPCHENKO	7,652.60
TOTAL LIABILITIES	-----
	846,097.53
	=====

UPPER MORELAND TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA

RESOLUTION NO. R-2025-XX

**RESOLUTION GRANTING A TCC DELEGATE APPOINTMENT**

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

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

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

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

Primary voting delegate: John D. Bates

First alternate voting delegate: Patrick T. Stasio

Second alternate voting delegate: \_\_\_\_\_

**DULY PRESENTED AND ADOPTED** by the Board of Commissioners of Upper Moreland Township, Montgomery County, Pennsylvania, this 3<sup>rd</sup> day of February, 2025.

Attest:

UPPER MORELAND TOWNSHIP  
BOARD OF COMMISSIONERS

---

Patrick T. Stasio, Secretary

---

Kip McFatrdge, President

# TOWNSHIP OF UPPER MORELAND

Montgomery County, Pennsylvania

117 Park Avenue, Willow Grove, PA 19090-3215

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

## COMMISSIONERS

KIP McFATRIDGE

*President*

CHERYL LOCKARD

*Vice President*

ANTHONY BENVENUTTI

DEMOND MULLEN

BENJAMIN W. OLSZEWSKI

NICHOLAS O. SCULL

CHARLES M. WHITING



## OFFICIALS

PATRICK T. STASIO

*Township Manager*

JOHN D. BATES

*Assistant Township Manager/*

*Director of Finance*

ALEX H. LEVY

*Township Treasurer*

SEAN P. KILKENNY, ESQ.

*Township Solicitor*

## Agenda Summary Regular Meeting – December 2, 2024

## Finance and Administration Committee Meeting – January 13, 2025

### Agenda Item:

### Maryland Road Culvert Repairs

#### Prepared by:

Patrick Stasio, Township Manager

#### Attachments:

#### Recommendation Letter

#### Background/Analysis:

The culvert under Maryland Road has been identified as failing and in need of repair. The Township successfully submitted a DCED grant application and was awarded \$897,375 for this project, 10% of which can be used for engineering inspections or \$89,737.50. The project was successfully bid and the lowest responsible bidder was identified and all references were verified. The low bid is for \$680,079.25.

#### Fiscal Impact/Sources:

The DCED grant will cover the cost of the improvements and since 10% of the grant may be used for inspections, most of the project will be covered completely via the grant.

Project Bid Cost:	\$680,079.25
Inspection Cost Not to exceed:	\$98,800.00
Total Cost Projection	\$778,879.25

The Township cost would be the difference between the inspection cost and the allowable amount permitted to be used for inspections (10% of the grant award)

Inspection Costs Allowed	\$89,737.50
Projected Inspection Costs	\$98,800.00
<b>Township Share</b>	<b>\$9,062.50</b>

#### Alternatives:

N/A

#### Recommend Action:

Committee recommends to move forward for consideration by the Board of Commissioners at the February 3, 2025 Regular Meeting.

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# Bowman

January 15, 2025

Mr. Patrick T. Stasio  
Upper Moreland Township  
117 Park Avenue,  
Willow Grove, PA 19090

RE: **Engineer's Recommendation of Award**  
Maryland Road Culvert Rehabilitation  
Maryland Road over Pennypack Creek Tributary No. 1  
Upper Moreland Township, Montgomery County, PA  
Project No.

Dear Mr. Stasio:

Bowman Consulting Group, Ltd. (Bowman) has reviewed the bids received on January 13, 2025, for the above referenced project. Below is a summary of the bids received from the nine (9) contractors:

	<b>Company</b>	<b>Total Base Bid</b>	<b>Status</b>
1	<b>Bi State Construction Company</b>	<b>\$680,079.25</b>	<b>Verified</b>
2	J.P.S. Construction Co., Inc.	\$699,000.00	Verified
3	Baseline Contracting Inc.	\$718,184.85	Verified
4	Driscoll Construction Co., Inc.	\$747,121.00	Verified
5	G&B Construction	\$818,908.56	Disqualified
6	Joseph J Danielle LLC	\$822,500.14	Disqualified
7	CMR Construction Inc.	\$844,660.00	Verified
8	Road-Con Inc.	\$960,106.35	Verified
9	James D Morrissey	\$966,817.90	Verified

Upon review, the bids received appear to be acceptable. Our office recommends the governing body consider awarding the contract to the qualified low bidder, Bi State Construction Company for a total of **\$680,079.25**.

If you have any questions, or require additional information, please contact me at [cseaman@bowman.com](mailto:cseaman@bowman.com).

Sincerely,



Christopher G. Seaman, P.E.

Regional Service Leader - Bridge

CGS/lsw

Q:\PA-EXTO-MC\mcm\eng\UPPERMO1\821A20.7P - Maryland Road Culvert Rehabilitation\Project\_Management\Advertisement\Bid Results\Recommendation of Award - Upper Moreland Township 2025-01-15.docx

# TOWNSHIP OF UPPER MORELAND

*Montgomery County, Pennsylvania*  
117 Park Avenue, Willow Grove, PA 19090-3215  
Telephone (215) 659-3100 / Fax (215) 659-7363

## COMMISSIONERS

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*Township Treasurer*  
SEAN P. KILKENNY, ESQ.  
*Township Solicitor*

## Agenda Summary Finance and Administration Committee Meeting – January 27, 2025

**Agenda Item:** PA Public Utility Commission One Call System Advocacy Letter

**Prepared by:** Patrick Stasio, Township Manager

**Attachments:** Draft Advocacy Letter

**Background/Analysis:** Failure to respond to PA One Call System (POCS) notification process within a two-hour time frame during an emergency is an unrealistic burden placed on Upper Moreland Township and others. As an example, an accident occurs at 2AM on a Saturday, Upper Moreland Township, and others, are required to mark all underground utilities within two-hour of notification, even if the Township has no underground structure in the area of the accident. In addition to possibly sending a crew within the two hours, the Township must also complete information on line, all within the two-hour time frame.

**Fiscal Impact/Sources:** Failure to completely respond within two-hours results in a fine of \$1,000 for each occurrence.

**Alternatives:** N/A

**Recommend Action:** The Committee recommends to move forward for full Board of Commissioner consideration at the February 3, 2025 meeting.

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*Township Manager*  
JOHN D. BATES  
*Assistant Township Manager/  
Director of Finance*  
ALEX H. LEVY  
*Township Treasurer*  
SEAN P. KILKENNY, ESQ.  
*Township Solicitor*

## DATE

### *Via U.S. Mail and Electronic Mail Transmission*

Amy Sturges, Deputy Executive Director for Advocacy  
Pennsylvania Municipal League  
414 North Second Street  
Harrisburg, PA 17120  
[asturges@pml.org](mailto:asturges@pml.org)

### **Re: Request for Advocacy on behalf of Upper Moreland Township**

Dear Ms. Sturges:

On behalf of PML and PSATC member Upper Moreland Township (the “Township”) I write to bring a legislative issue to your attention that is of great concern to the Township. Upper Moreland Township has been recently subjected to multiple notices of violations related to the Pennsylvania Public Utility Commission’s (PA PUC) administration of the Pennsylvania One Call System (POCS) which was created by the Legislature through the Pennsylvania One Call Law (Act 50). In short, Act 50 and the POCS regulations require the Township to have a designated official to receive electronic notices through the POCS in order to respond to incidents in which construction is occurring near public utilities and file a subsequent report concerning the same into the POCS system within two hours of receipt of the notification. The regulations are equally applicable if the work being performed on or near public utilities results in an emergency situation in which damage has occurred to a utility’s equipment or a routine notification to visit the site and confirm that utilities do or not exist in the intended construction area.

A failure to respond to the POCS notification in the two-hour timeframe results in a notice of violation and subjects the Township to a sliding scale monetary fine starting at \$1,000 for a first violation. ACT 50 and the POCS regulations provide for an opportunity to contest the violation before the PUC’s Damage Prevention Committee (DPC). Per the PUC regulations enacted concerning ACT 50, the DPC is to consider several factors in determining whether to uphold the violation and enforce the monetary fine. These factors, found in Section 7.10 of Act 50, require the DPC to consider: (1) the amount of injury or property damage caused by the party’s noncompliance; (2) the degree of threat to the public safety and inconvenience caused by the party’s noncompliance; (3) the party’s proposed modification to internal practices and procedures to ensure future compliance with statutes and regulations , and; (4) other factors as may be appropriate considering the facts and circumstances of the incident.

Amy Sturges, Deputy Executive Director for Advocacy  
Pennsylvania Municipal League

**DATE**

Page 2

Until this year the Township had never received a notice of violation of POCS. Suddenly, beginning in April of this year, the Township received multiple notices of violations for alleged failures to respond in a timely manner to the POCS notifications even though the work performed in each incident cited in the violations were on private property in which the Township had no utilities located on or near, the Township Public Works director notified the private parties of the same and sent Township personnel to the site in a timely manner once the damage to the public utility operators lines was reported, and responded in reasonable time frame in the POCS system.

The Township appealed the first notice of violation received and appeared before the DPC on November 13, 2024. Simply put, the DPC appeal process is sham and does not provide any actual due process to contest the violations. The DPC's meeting rules do not allow for the Township Solicitor to put on a case in defense of the violation and instead only allows lay testimony from the Township official who responded to the POCS notification; a person who is not a properly equipped to put on a defense to such a technical set of regulations. The DPC also does not in any form allow evidence or testimony to establish the factors contained in Section 7.10 of Act 50 to defend the violation or mitigate the amount of the imposed fine. Rather, the DPC affords the defending party a few scarce moments to discuss the incident before assuming control of the proceedings in which they impose the full fine of the violation and chastise the defendant for not having a better set of internal responsive procedures. By way of example, at the November 13 DPC meeting there were approximately 37 appeals of notices of violations. Repeatedly, the same pattern described above played out with the DPC not lowering the fine or dismissing the fine for all but one of the 37 appeals.

In addition to the lack of any meaningful due process afforded by the DPC during the appeal hearings on the notices of violation, the Township is equally concerned with the effect that the uncompromising decisions of the DPC impose on the Township. The Township, and all other parties to an incident, are expected to within two (2) hours of a POCS notification respond and clear the incident through the POCS electronic system or have a fine imposed. Repeatedly, the DPC asserted that it does not matter if the incident occurs in the early morning hours or after the normal working hours of the Township have concluded; nor does it matter if the incident occurs at any time over the weekend, a Township must respond within the two-hour window or face fines.

This ridged, inflexible view of Act 50 and the regulations renders it borderline impossible for the Township to respond in these "off-hour" situations and will require the Township to pay costly overtime monies and/or hire additional employees to respond to these incidents to avoid heavy fines. In this current economic climate with inflation running rampant and Township resources stretched to the breaking point, adding these additional costs simply to satisfy the DPC's warped and incorrect application of Act 50's requirements presents an incredible burden on not only Upper Moreland Township, but all classes of Townships, Boroughs and local political subdivisions. We respectfully implore PML to advocate to the PUC and the Legislature to address this untenable situation.

Amy Sturges, Deputy Executive Director for Advocacy  
Pennsylvania Municipal League

**DATE**

Page 3

Thank you for attention to this matter and please do not hesitate to reach out to schedule a time to meet with the myself and the Township's officials and Solicitor to discuss this matter further.

Very truly yours,

UPPER MORELAND TOWNSHIP

By:

\_\_\_\_\_  
Clifton "Kip" McFatridge  
President, Upper Moreland Township Board  
of Commissioners

cc: Patrick Stasio, Manager, Upper Moreland Township (via email)  
David Elsier, Director of Public Works, Upper Moreland Township (via email)  
Sean Kilkenny, Esq. and Alex J. Baumler, Esq., Township Solicitors (via email)

# TOWNSHIP OF UPPER MORELAND

*Montgomery County, Pennsylvania*

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SEAN P. KILKENNY, ESQ.

*Township Solicitor*

## Agenda Summary

### Finance and Administration Committee Meeting – January 27, 2025

#### Agenda Item:

#### Special Event Ordinance Fee Schedule Resolution

#### Prepared By:

Patrick Stasio, Township Manager

#### Attachments:

#### Draft Resolution R-2025-XX

#### Background/Analysis:

Chapter 280, Section 280-7 of the Township Code of Ordinances requires that each applicant desiring a permit to conduct a special event shall pay an application fee to defray the administrative costs of the Township in reviewing and distributing the application and preparing for such special event, in an amount set forth in the Township's Fee Schedule.

#### Fiscal Impact/Source:

N/A

#### Alternatives:

N/A

#### Recommend Action:

Committee recommends the Board of Commissioners approve advertisement of Ordinance No. XXXX at the February 3, 2025 Regular Meeting.

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**UPPER MORELAND TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA**

**RESOLUTION NO. R-2025-XX**

**A RESOLUTION OF THE UPPER MORELAND TOWNSHIP BOARD OF COMMISSIONERS SETTING APPLICATION FEES FOR PERMITS TO CONDUCT SPECIAL EVENTS PURSUANT TO PART II: GENERAL LEGISLATION, CHAPTER 280: SPECIAL EVENT PERMITS, SECTION 280-7 OF THE UPPER MORELAND TOWNSHIP CODE OF ORDINANCES.**

**WHEREAS**, after a duly advertised public hearing before the Board of Commissioners of Upper Moreland Township was held on December 2, 2024, the Board adopted Township Ordinance No. 1761 which enacted a Special Events Permit ordinance which has subsequently been codified in the Upper Moreland Township Code of Ordinances in Part II: General Legislation, Chapter 280; and

**WHEREAS**, Chapter 280, Section 280-7 of the Township Code of Ordinances requires that each applicant for a permit to conduct a special event shall pay an application fee to defray the administrative costs of the Township in reviewing and distributing the application and making preparations for such special event, in an amount set forth in the Township's Fee Schedule, as amended by resolution from time to time by the Upper Moreland Board of Commissioners; and

**WHEREAS**, the Upper Moreland Township Board of Commissioners desires to set forth the initial special event permit application fees as required by Chapter 280, Section 280-7 of the Township Code of Ordinances.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Upper Moreland Township that the following shall be the application fees for special event permits pursuant to Chapter 280, Section 280-7 of the Township Code of Ordinances:

1. 1-day special event permit fee- \$75.00
2. Multiple day special event permit fee-\$125.00

**DULY PRESENTED AND ADOPTED** by the Board of Commissioners of Upper Moreland Township, Montgomery County, Pennsylvania, this 3rd day of February, 2025.

Attest:

**UPPER MORELAND TOWNSHIP  
BOARD OF COMMISSIONERS**

---

Patrick Stasio, Secretary

---

Clifton McFatridge, President

# TOWNSHIP OF UPPER MORELAND

Montgomery County, Pennsylvania

117 Park Avenue, Willow Grove, PA 19090-3215

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

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*Township Treasurer*

SEAN P. KILKENNY, ESQ.

*Township Solicitor*

## Agenda Summary

### Finance and Administration Committee Meeting – January 27, 2025

#### Agenda Item:

#### Tax Collector / Treasurer Compensation and Duplicate Fees

#### Prepared by:

Patrick Stasio, Township Manager

#### Attachments:

Ordinance 1623, dated February 11, 2013 - Compensation  
Ordinance 1727, dated March 7, 2022 – Duplicate Fees

#### Background/Analysis:

2026 is the start of the new Tax Collector / Treasurer term. The Tax Collector / Treasurer is proposing a 15% compensation increase for 2026 and then an increase each year thereafter of 2.5 percent or COLA, if COLA is less than 2.5 percent. The last increase to the Tax Collector / Treasurer compensation was established by Ordinance in 2013. If altered, the Tax Collector / Treasurer compensation must be set prior to February 15, 2025, so to inform compensation for those wishing to run for office. *A change in compensation requires an Ordinance.*

The Tax Collector / Treasurer is also requesting to increase the cost of tax duplicates fees from \$5.00 to \$7.00, and the cost of a tax certificates fees from \$35.00 to \$40.00. This would be for the time period of 2026 through 2029. These fees are paid directly by those requesting and do not impact the Township budget. The last increase to the duplicate fees was established by Ordinance in 2022, and has remained the same from that date. *A change in fees requires an Ordinance.*

#### Fiscal Impact/Sources:

**A 15% increase in Tax Collector / Treasurer fees results in an increase of \$4,035 in 2026, which is paid by Upper Moreland Township.**

#### Alternatives:

Do not increase the compensation, nor the duplicate and certificate fees.

#### Recommend Action:

Approve Ordinance Advertisements (2) and due to advertisement time requirements, recommend to full Board of Commissioners to hold a Special Meeting on Monday, February 10, for action on the Ordinances.

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UPPER MORELAND TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA  
ORDINANCE NO. 1623

**AN ORDINANCE AMENDING, MODIFYING AND ESTABLISHING THE DUTIES, POWERS AND COMPENSATION FOR THE OFFICE OF THE UPPER MORELAND REAL ESTATE TAX COLLECTOR AND THE UPPER MORELAND TREASURER.**

**WHEREAS**, Upper Moreland Township (“the Township”) is a first class township subject to the Pennsylvania First Class Township Code, 53 P.S. §§ 55101 *et seq.*, and

**WHEREAS**, the Pennsylvania Legislature passed and the Pennsylvania Governor signed into law Act 188 of 2012 entitled, “AN ACT CONCERNING TOWNSHIPS OF THE FIRST CLASS; AMENDING, REVISING, CONSOLIDATING, AND CHANGING THE LAW RELATING THERETO,’ PROVIDING FOR APPOINTMENT OF TOWNSHIP TREASURERS AND ELECTION OF TAX COLLECTORS; AND FURTHER DEFINING THE DUTIES AND AUTHORITY OF THE BOARD OF TOWNSHIP COMMISSIONERS”; and

**WHEREAS**, the Pennsylvania Legislature passed and the Pennsylvania Governor signed into law Act 166 of 2012, entitled “‘AN ACT RELATING TO THE COLLECTION OF TAXES LEVIED BY COUNTIES, COUNTY INSTITUTION DISTRICTS, CITIES OF THE THIRD CLASS, BOROUGHS, TOWNS, TOWNSHIPS, CERTAIN SCHOOL DISTRICTS AND VOCATIONAL SCHOOL DISTRICTS; CONFERRING POWERS AND IMPOSING DUTIES ON TAX COLLECTORS, COURTS AND VARIOUS OFFICERS OF SAID POLITICAL SUBDIVISIONS; AND PRESCRIBING PENALTIES,’ PROVIDING FOR A TRANSITION FROM TOWNSHIP TREASURERS TO TAX COLLECTORS IN FIRST CLASS TOWNSHIPS; AND MAKING EDITORIAL CHANGES.”

**WHEREAS**, Upper Moreland Township currently has one elected, unified position that serves as both the Tax Collector and Treasurer for Upper Moreland Township.

**NOW THEREFORE**, the Board of Commissioners of Upper Moreland Township does hereby ordain as follows:

**SECTION 1.** The current unified position of Tax Collector and Treasurer for Upper Moreland Township shall remain a single position hereafter referred to as Tax Collector/Treasurer with the same powers, duties and authority as is currently granted to this unified position.

**SECTION 2.** The compensation for the Tax Collector/Treasurer shall be fixed at the maximum of TEN THOUSAND DOLLARS (\$10,000) per annum beginning January 2014 for the purpose of collecting Township taxes under the Tax Collection Law, including Real Property Taxes.

**SECTION 3.** The Tax Collector/Treasurer shall also receive additional compensation in the amount of Twenty-Six Thousand and Nine Hundred Dollars (\$26,900) per annum beginning January 2014 for any and all actual expenses incurred in the performance of tax collecting duties and for the performance of additional duties as treasurer.

**SECTION 4. Severability.** In the event that any section, sentence, clause, phrase or word of this Ordinance shall be declared illegal, invalid or unconstitutional by any court of competent jurisdiction, such declaration shall not prevent, preclude, or otherwise foreclose enforcement of any of the remaining portions of this Ordinance.

**SECTION 5. Repealer.** All ordinances or parts of ordinances inconsistent herewith or in conflict with any of the specific terms enacted hereby, to the extent of said inconsistencies or conflicts, are hereby specifically repealed.

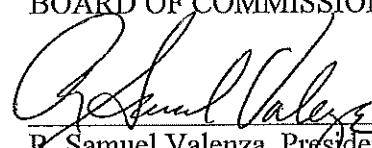
**ORDAINED AND ENACTED** by the Board of Commissioners of Upper Moreland Township on this 11<sup>th</sup> day of February , 2013.

Attest:



David A. Dodies, Secretary

UPPER MORELAND TOWNSHIP  
BOARD OF COMMISSIONERS



R. Samuel Valenza, President

**UPPER MORELAND TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 1727**

**AN ORDINANCE OF UPPER MORELAND TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, AMENDING ORDINANCES 1524 & 1556 RELATING TO THE ESTABLISHMENT OF INTERNAL CONTROL PROCEDURES FOR TAX CERTIFICATIONS TO PROVIDE FOR FEES FOR TAX CERTIFICATIONS AND TAX DUPLICATES; REPEALING ALL INCONSISTENT ORDINANCES, OR PARTS THEREOF IN CONFLICT THEREWITH; AND PROVIDING FOR A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.**

**WHEREAS**, Upper Moreland Township, Montgomery County, Pennsylvania (hereinafter "the Township") is a Township of the First Class, organized and existing under the laws of the Commonwealth of Pennsylvania; and

**WHEREAS**, Ordinance 1524 was enacted by the Upper Moreland Township Board of Commissioners on April 3, 2006, to provide that the Treasurer, in their capacity as the Real Estate Tax Collector was permitted to set a fee, not in excess of Twenty-Five (\$25) Dollars for the preparation of tax certifications and to follow certain procedures with respect to accounting for fees and tax certification transactions; and

**WHEREAS**, Ordinance 1556 was enacted by the Upper Moreland Township Board of Commissioners on April 7, 2008, to add a new Section 5 to Ordinance 1524 to authorize the Treasurer, in their capacity as the Real Estate Tax Collector to set a fee, not in excess of Two (\$2) Dollars for the preparation of duplicate tax bills; and

**WHEREAS**, the Treasurer reports that his office has been asked to prepare and mail out dozens of tax certifications and duplicate tax bills on an annual basis at a certain cost in terms of postage, as well as labor and paper supplies, all of which costs have risen with inflation over the past fourteen years while the Township fees have remained stagnant.

**NOW, THEREFORE**, be it, and it is hereby **ORDAINED** by the Upper Moreland Township Board of Commissioners, and it is hereby **ENACTED** and **ORDAINED** by authority of same as follows:

**SECTION 1: AMENDMENT.**

1. Section One of Township Ordinance 1524 is hereby amended to set a fee, not in excess of Thirty-Five (\$35) Dollars for the preparation of tax certifications.
2. Section Five of Township Ordinance 1556 is hereby amended to set a fee not in excess of Five (\$5) Dollars for the preparation of duplicate tax bills.
3. A new Section Six is hereby added to Ordinance 1524 as follows:

**Section 6.** The fees contemplated under this ordinance for the preparation of tax certifications and duplicate tax bills may be amended from time to time as deemed appropriate by the Board of Commissioners via the passage of a resolution.

**SECTION 2: SEVERABILITY.**

The terms, conditions and provisions of this Ordinance are hereby declared to be severable, and, should any portion, part or provision of this Ordinance be found by a court of competent jurisdiction to be invalid, unenforceable or unconstitutional, the Upper Moreland Township Board of Commissioners hereby declares its intent that the Ordinance shall have been enacted without regard to the invalid, unenforceable, or unconstitutional portion, part or provision of this Ordinance.

**SECTION 3: REPEALER.**

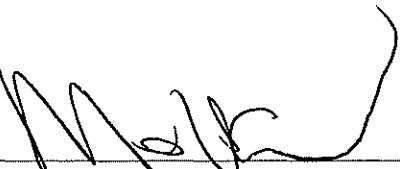
Any and all other Ordinances or parts of Ordinances in conflict with the terms, conditions and provisions of this Ordinance are hereby repealed to the extent of such irreconcilable conflict.

**SECTION 4: EFFECTIVE DATE.**

This Ordinance shall be effective five (5) days after enactment.

**ORDAINED AND ENACTED** by the Board of Commissioners of Upper Moreland Township, Montgomery County, Pennsylvania, this 7th day of March, 2022.

**ATTEST:**



---

Matthew H. Candland, Township Manager

**UPPER MORELAND TOWNSHIP  
BOARD OF COMMISSIONERS**



---

Kip McFatridge, President

# TOWNSHIP OF UPPER MORELAND

*Montgomery County, Pennsylvania*

117 Park Avenue, Willow Grove, PA 19090-3215

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

## COMMISSIONERS

KIP McFATRIDGE  
*President*  
CHERYL LOCKARD  
*Vice President*  
ANTHONY BENVENUTTI  
DEMOND MULLEN  
BENJAMIN W. OLSZEWSKI  
NICHOLAS O. SCULL  
CHARLES M. WHITING



## OFFICIALS

PATRICK T. STASIO  
*Township Manager*  
JOHN D. BATES  
*Assistant Township Manager/  
Director of Finance*  
ALEX H. LEVY  
*Township Treasurer*  
SEAN P. KILKENNY, ESQ.  
*Township Solicitor*

## Agenda Summary Finance and Administration Committee Meeting – January 27, 2025

**Agenda Item:** **Signers on TD Bank as depository**

**Prepared by:** John Bates, Director of Finance and Assistant Township Manager

**Attachments:** **Draft Resolution R-2025-XX**

**Background/Analysis:** The Township currently has one (1) Public Finance Money Market Account with TD Bank, which was opened as a requirement when the Township entered into a General Obligation Note in 2017. Other than accrued interest, the date of last activity on this account was in December 2021.

The account will remain in active status for six (6) months, beginning on January 16, 2025. Before any decision can be made on account reconciliation, the authorized signers list must be updated.

**Fiscal Impact/Sources:** N/A

**Alternatives:** N/A

**Recommend Action:** Committee recommends to Board of Commissioners for approval at the February 3, 2025 Regular Meeting.

UPPER MORELAND TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA

**RESOLUTION NO. R-2025-XX**

**A RESOLUTION AUTHORIZING THE TD BANK AS A  
DEPOSITORY FOR TOWNSHIP FUNDS**

**WHEREAS**, under the First Class Township Code, as amended from time to time, the Board of Commissioners of the Township shall have the power to provide for the investment of monies for the general Township fund or for special funds pursuant to Section 1705.1, and

**WHEREAS**, John D. Bates, as the Upper Moreland Township Director of Finance and Assistant Township Manager has researched the possibilities and has advised that the TD Bank would be an advisable choice for a depository for the Township,

**NOW THEREFORE, BE IT RESOLVED** this 10<sup>th</sup> day of July, 2017, that the TD Bank, at any one or more of its offices or branches, be and hereby is designated as an approved financial institution and depository for the funds of Upper Moreland Township which may be deposited in the TD Bank and withdrawn therefrom as authorized by the Board of Commissioners, and

**BE IT FURTHER RESOLVED** that the Township Manager, Patrick T. Stasio, acting as Secretary, the Board of Commissioners President Kip McFatridge and John D. Bates as Assistant Township Manager and Director of Finance, may, and hereby are, authorized to sign whatever documents are necessary to effectuate this Resolution.

**DULY PRESENTED AND ADOPTED** by the Board of Commissioners of Upper Moreland Township, Montgomery County, Pennsylvania, this 3<sup>rd</sup> day of February, 2025.

BOARD OF COMMISSIONERS  
UPPER MORELAND TOWNSHIP

Attest:

\_\_\_\_\_  
Patrick T. Stasio, Secretary

By: \_\_\_\_\_  
Kip McFatridge, President

# TOWNSHIP OF UPPER MORELAND

*Montgomery County, Pennsylvania*

117 Park Avenue, Willow Grove, PA 19090-3215

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

## COMMISSIONERS

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*President*

CHERYL LOCKARD  
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CHARLES M. WHITING



## OFFICIALS

PATRICK T. STASIO  
*Interim Township Manager*

JOHN D. BATES  
*Assistant Township Manager/  
Director of Finance*

ALEX H. LEVY  
*Township Treasurer*  
SEAN P. KILKENNY, ESQ.  
*Township Solicitor*

## Agenda Summary

### Finance and Administration Committee Meeting – January 27, 2025

**Agenda Item:** **Tax Assessment Appeal – The Gardens at Willow Grove, LLC**

**Prepared by:** John Bates, Asst. Township Manager / Director of Finance

**Attachments:** 409 Easton Road Settlement Memo 12-9-24

**Background/Analysis:** The School District has negotiated a tax settlement with The Gardens at Willow Grove, LLC for a property located at 409 Easton Road. The settlement would increase the assessed value of the property as follows:

2023 Tax Year - \$611,087

2024 Tax Year - \$303,587

2025 Tax Year - \$108,587

**Fiscal Impact/Source:** \$6,475.90 underpayment owed to the Township for tax years 2023-2024

Additionally, the Taxpayer's tax obligation will be increased by \$768.80 for tax year 2025

**Alternatives:** N/A

**Recommended Action:** The Board of Commissioners approve the proposed settlement of Tax Assessment Appeal for 409 Easton Road

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**CONFIDENTIAL MEMORANDUM**

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**TO:** Upper Moreland Township

**FROM:** Alex Baumler, Esq.  
James F. Gallagher, Jr., Esq.

**DATE:** December 10, 2024

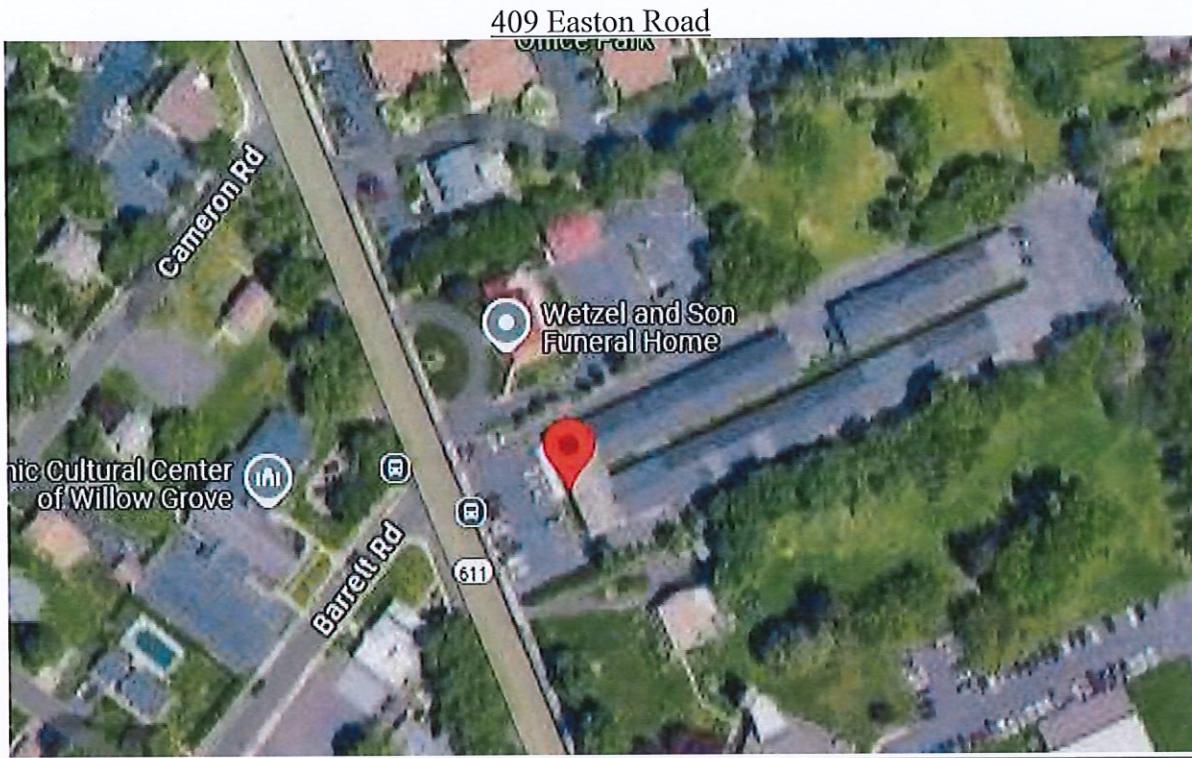
**RE:** 409 Easton Road, Upper Moreland Township  
Upper Moreland School District v. Montgomery County Board of  
Assessment Appeals, et al., Montgomery County, CCP, Docket No. 2022-  
23610

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This summary memorandum regards an assessment appeal filed by Upper Moreland School District. Our office has been contacted by the attorney representing the School District to propose a settlement of this pending appeal. This memorandum provides the Board of Commissioners with a summary of the pertinent information to evaluate and vote on a course of action.

**I. PROPERTY DESCRIPTION**

The property at issue is situated on 2.19 acres, is identified as Parcel #59-00-05581-00-3 with address of 409 Easton Road, Upper Moreland Township, and is owned by The Gardens at Willow Grove, LLC (“the Taxpayer”). This property is improved with a garden-style apartment complex.



The Schol District filed an appeal for the property tax for the 2023 tax year. The assessed value for 409 Easton Road is \$2,358,913.00. Based upon the applicable Common Level Ratio, the implied market value is \$5,956,851.01 for tax year 2023 (CLR of 39.6%); \$6,644,825.35 for tax year 2024 (CLR of 35.5%); and, \$7,169,948.33 for tax year 2025 (CLR of 32.9%). In 2022, after the School District presented its evidence, the Board of Assessment Appeals issued a Notice of No Change in Assessment. The School District thereafter filed an appeal to the Court of Common Pleas.

## **II. PROPOSED SETTLEMENT**

The proposed settlement negotiated between the Taxpayer and the School District is a fair market value of \$7,500,000.00 for tax year 2023. Applying the applicable Common Level Ratio, the assessed value would become \$2,970,000.00, resulting in an increase of the assessed value of \$611,087.00 for 2023.

The fair market value would become \$7,500,000.00 for tax year 2024. Applying the applicable Common Level Ratio, the assessed value would become \$2,662,500.00, resulting in an increase of the assessed value of \$303,587.00 for 2024.

The fair market value would become \$7,500,000.00 for tax year 2025. Applying the applicable Common Level Ratio, the assessed value would become \$2,467,500.00, resulting in an increase of the assessed value of \$108,587.00 for 2025.

This settlement is premised upon the negotiations between the School District and the Taxpayer. The chart below displays the effect of the change to the Township's taxes for 409 Easton Road, should the settlement offer be accepted.

**UPPER MORELAND TOWNSHIP**

Year	Old Assessment	New Assessment	Difference in Assessment	Millage Rate	Underpayment or Increase
2023	\$2,358,913.00	\$2,970,000.00	\$611,087.00	.00708	\$4,326.50
2024	\$2,358,913.00	\$2,662,500.00	\$303,587.00	.00708	\$2,149.40
2025	\$2,358,913.00	\$2,467,500.00	\$108,587.00	.00708	\$768.80

Based on the proposed settlement, Should the Township agree to the settlement, the Taxpayer will owe an additional \$6,475.90 for tax years 2023-2024. Additionally, the Taxpayer's tax obligation will be increased by \$768.80 for tax year 2025.

Within sixty days of approval of the settlement by the Court the Township should issue, if necessary, a new tax bill with new discount, face and penalty periods. It is requested that both the millage rate and the amount owed be confirmed by the Tax Collector. Per the settlement, the assessment for the Property will be increased to \$2,467,500.00 for the 2025 tax year and moving forward and will remain at this amount unless otherwise appealed or reassessed by the Board of Assessment.

**III. ANALYSIS OF PROPOSED SETTLEMENT**

Our office has reviewed the proposed settlement and discussed the terms with the parties. Based on our communications with the parties and overall evaluation of the case, we recommend joining in the settlement as it appears reasonable. We ask that the settlement be placed on the next available agenda for approval via a public vote. Our office is always available if there are any questions regarding the proposed settlement. Thank you for your time.

**WISLER PEARLSTINE, LLP**  
**JUSTIN D. BARBETTA, ESQUIRE**  
Attorney I.D. No. 318221  
Blue Bell Executive Campus  
460 Norristown Road, Suite 110  
Blue Bell, Pennsylvania 19422  
(610) 825-8400

Attnorneys for Appellant/Taxing District

**UPPER MORELAND SCHOOL DISTRICT  
2900 Terwood Road  
Willow Grove, PA 19090**

V.

**MONTGOMERY COUNTY BOARD OF  
ASSESSMENT APPEALS  
One Montgomery Plaza, Suite 301  
Norristown, PA 19404-0311**

IN THE COURT OF COMMON PLEAS  
MONTGOMERY COUNTY, PENNSYLVANIA

NO.  
CIVIL ACTION - LAW  
TAX ASSESSMENT APPEAL  
Parcel No. 59-00-05581-00-3

## ORDER

AND NOW, this \_\_\_\_\_ day of \_\_\_\_\_, 2024, it is hereby ORDERED and  
DECREED that the terms and conditions of the attached Stipulation to Settle are accepted as terms  
and conditions of a binding Court Order.

IT IS FURTHER Ordered and Decreed that the Montgomery County Board of Assessment Appeals shall make the appropriate increase in assessment as agreed to in the attached Stipulation to Settle, that the Property Owner shall make the appropriate payments for any underpayment as a result of the increase in assessment, and that the Prothonotary shall mark the above-captioned action "Settled, Discontinued and Ended."

BY THE COURT

By: \_\_\_\_\_

J.

**WISLER PEARLSTINE, LLP**  
**JUSTIN D. BARBETTA, ESQUIRE**  
Attorney I.D. No. 318221  
Blue Bell Executive Campus  
460 Norristown Road, Suite 110  
Blue Bell, Pennsylvania 19422  
(610) 825-8400

Atorneys for Appellant/Taxing District

**UPPER MORELAND SCHOOL DISTRICT  
2900 Terwood Road  
Willow Grove, PA 19090**

**IN THE COURT OF COMMON PLEAS  
MONTGOMERY COUNTY, PENNSYLVANIA**

**NO.**  
**CIVIL ACTION - LAW**

**TAX ASSESSMENT APPEAL**

**Parcel No. 59-00-05581-00-3**

**STIPULATION TO SETTLE**

It is hereby stipulated by and between Petitioner, Upper Moreland School District ("the District" or "Petitioner"), Respondent, Montgomery County Board of Assessment Appeals ("the "Board"); Intervenors, The Gardens at Willow Grove, LLC and The Gardens at Willow Grove 2, LLC; Intervenor, Montgomery County ("the County"); and Intervenor, Upper Moreland Township ("the Township" and collectively with the District, County, and the Board "the Taxing Authorities"), that the above-captioned assessment appeal, related to 409 Easton Road, Montgomery County, Pennsylvania, being Parcel No. 59-00-05581-00-3 (the "Property"), is settled based upon the following agreements:

1. Effective January 1, 2023, for the Township and County and July 1, 2023, for the School District, the assessment for the Property shall be **Increased** from 2,358,913 to 2,970,000.
2. Effective January 1, 2024, for the Township and County and July 1, 2024, for the School District, the assessment for the Property shall be **Increased** from 2,358,913 to 2,662,500.

3. Effective January 1, 2025, for the Township and County and July 1, 2025, for the School District, the assessment for the Property shall be **Increased** from 2,358,913 to 2,467,500.
4. Based upon the assessment established by this Stipulation to Settle, the taxing authorities are entitled to the following underpayments for the 2023 and 2024 tax years as follows:

<u>School District</u>			
<u>Year</u>	<u>Assessment</u>	<u>New Assessment</u>	<u>Underpayment</u>
2023-2024	2,358,913	2,970,000	\$22,058
2024-2025	2,358,913	2,662,500	\$10,958

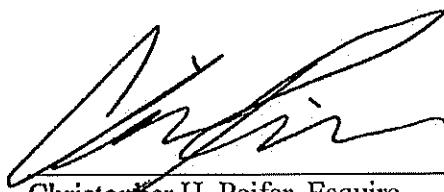
<u>County</u>			
<u>Year</u>	<u>Assessment</u>	<u>New Assessment</u>	<u>Underpayment</u>
2023	2,358,913	2,970,000	\$2,925.88
2024	2,358,913	2,662,500	\$1,453.57

<u>Community College</u>			
<u>Year</u>	<u>Assessment</u>	<u>New Assessment</u>	<u>Underpayment</u>
2023	2,358,913	2,970,000	\$238.32
2024	2,358,913	2,662,500	\$118.40

<u>Township</u>			
<u>Year</u>	<u>Assessment</u>	<u>New Assessment</u>	<u>Underpayment</u>
2023	2,358,913	2,970,000	\$4,326.50
2024	2,358,913	2,662,500	\$2,149.40

5. The Taxing Districts shall send to Taxpayer interim increase tax bills providing for payment of the above taxes (subject to review by each) and offering discount, face, or penalty options for payment.
6. The assessment shall remain at 2,467,500 unless changed by reason of an assessment appeal, countywide reassessment, change in Property, or otherwise as permitted by law.
7. The parties acknowledge that each participant in this appeal shall bear their own costs and attorneys' fees.

8. The parties acknowledge and request that this appeal be marked settled, discontinued, and ended upon Court approval of this Stipulation.
9. This Stipulation may be executed in one or more counterparts, all of which together shall be one instrument and all of which shall be considered duplicate originals. A signed faxed or PDF copy of this Stipulation shall have the same force and effect as the original signed Stipulation.



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Christopher H. Peifer, Esquire  
KAO Law Associates  
Attorney for The Gardens at Willow  
Grove, LLC and The Gardens at Willow  
Grove 2, LLC

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

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

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Brian O. Phillips, Esquire  
Attorney for Montgomery County

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James Gallagher, Esquire  
Kilkenny Law, LLC  
Attorney for Upper Moreland Township

# TOWNSHIP OF UPPER MORELAND

*Montgomery County, Pennsylvania*  
117 Park Avenue, Willow Grove, PA 19090-3215  
Telephone (215) 659-3100 / Fax (215) 659-7363

## COMMISSIONERS

KIP McFATRIDGE  
*President*  
CHERYL LOCKARD  
*Vice President*  
ANTHONY BENVENUTTI  
DEMOND MULLEN  
BENJAMIN W. OLSZEWSKI  
NICHOLAS O. SCULL  
CHARLES M. WHITING



## OFFICIALS

PATRICK T. STASIO  
*Interim Township Manager*  
JOHN D. BATES  
*Assistant Township Manager/  
Director of Finance*  
ALEX H. LEVY  
*Township Treasurer*  
SEAN P. KILKENNY, ESQ.  
*Township Solicitor*

## Agenda Summary

### Finance and Administration Committee Meeting – January 27, 2025

**Agenda Item:** **Tax Assessment Appeal – Barbara A. Jacquelin**

**Prepared by:** John Bates, Asst. Township Manager / Director of Finance

**Attachments:** 705 Easton Road Settlement Memo 12-4-24

**Background/Analysis:** The School District has negotiated a tax settlement with Barbara A. Jacquelin for a property located at 705 Easton Road. The settlement would decrease the assessed value of the property as follows:

2024 Tax Year - \$230,750  
2025 Tax Year - \$213,850

**Fiscal Impact/Source:** \$251.34 overpayment owed to the Taxpayer for tax year 2024

Additionally, the Taxpayer's tax obligation will be decreased by \$370.99 for tax year 2025

**Alternatives:** N/A

**Recommended Action:** The Board of Commissioners approve the proposed settlement of Tax Assessment Appeal for 705 Easton Road

**CONFIDENTIAL MEMORANDUM**

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**TO:** Upper Moreland Township

**FROM:** Alex Baumler, Esq.  
James F. Gallagher, Jr., Esq.

**DATE:** December 4, 2024

**RE:** 705 Easton Road, Upper Moreland Township  
Barbara A. Jacquelin v. Montgomery County Board of Assessment  
Appeals, et al., Montgomery County, CCP, Docket No. 2023-26025

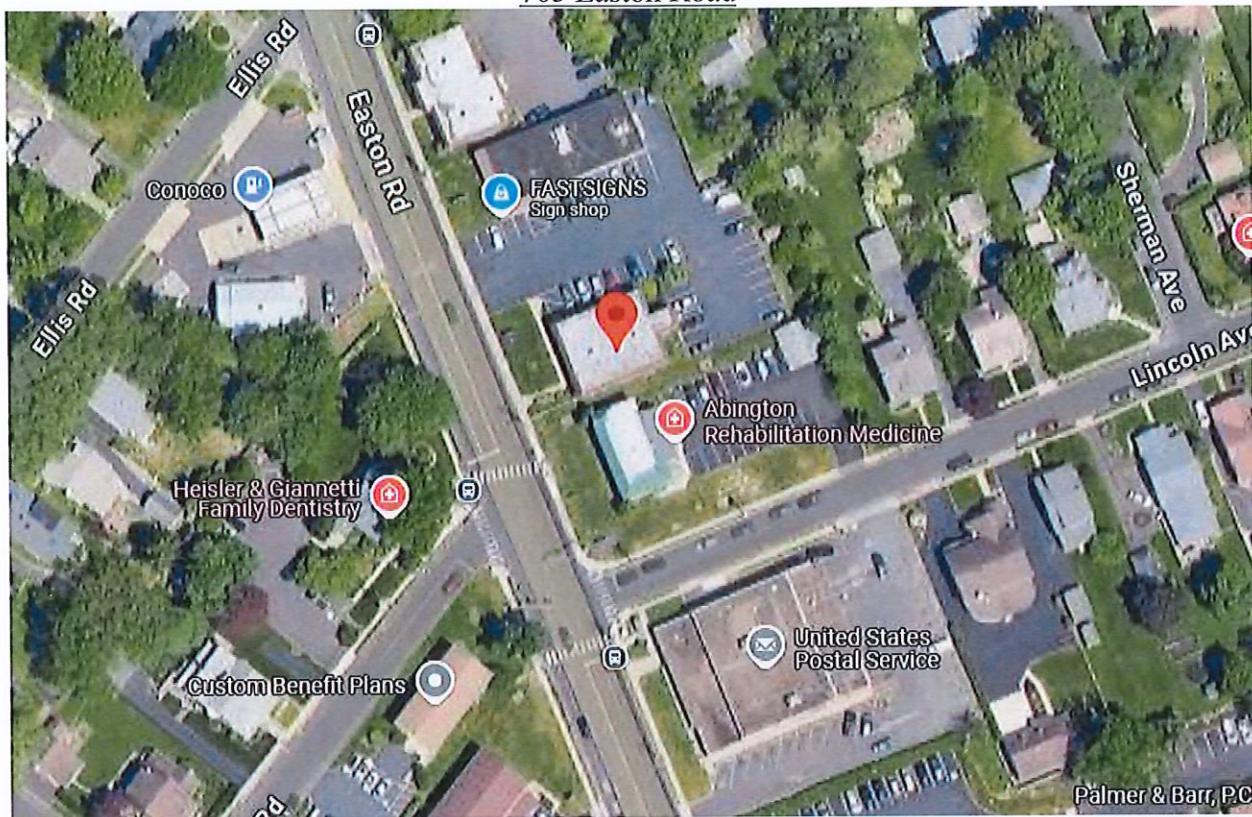
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This summary memorandum regards an assessment appeal filed by Barbara A. Jacquelin. Our office has been contacted by the attorney representing the School District to propose a settlement of this pending appeal. This memorandum provides the Board of Commissioners with a summary of the pertinent information to evaluate and vote on a course of action.

**I. PROPERTY DESCRIPTION**

The property at issue is situated on 20,000 square feet, is identified as Parcel #59-00-05566-00-9 with address of 705 Easton Road, Upper Moreland Township, and is owned by Barbara A. Jacquelin (“the Taxpayer”). This property is improved with a multi-story office building.

705 Easton Road



The Taxpayer filed an appeal for the property tax for the 2024 tax year. The assessed value for 705 Easton Road is \$266,250.00. Based upon the applicable Common Level Ratio, the implied market value is \$750,000.00 for tax year 2024 (CLR of 35.5%); and, \$809,270.52 for tax year 2025 (CLR of 32.9%). In 2023, after the Taxpayer presented its evidence, the Board of Assessment Appeals issued a Notice of No Change in Assessment. The Taxpayer thereafter filed an appeal to the Court of Common Pleas.

## **II. PROPOSED SETTLEMENT**

The proposed settlement negotiated between the Taxpayer and the School District is a fair market value of \$650,000.00 for tax year 2024. Applying the applicable Common Level Ratio, the assessed value would become \$230,750.00, resulting in a decrease of the assessed value of \$35,500.00 for 2024.

The fair market value would become \$650,000.00 for tax year 2025. Applying the applicable Common Level Ratio, the assessed value would become \$213,850.00, resulting in a decrease of the assessed value of \$52,400.00 for 2025.

This settlement is premised upon the negotiations between the School District and the Taxpayer. The chart below displays the effect of the change to the Township's taxes for 705 Easton Road, should the settlement offer be accepted.

**UPPER MORELAND TOWNSHIP**

Year	Old Assessment	New Assessment	Difference in Assessment	Millage Rate	Refund or Reduction
2024	\$266,250.00	\$230,750.00	\$35,500.00	.00708	\$251.34
2025	\$266,250.00	\$213,850.00	\$52,400.00	.00708	\$370.99

Based on the proposed settlement, Should the Township agree to the settlement, the Taxpayer will be due a refund of \$251.34 for tax year 2024. Additionally, the Taxpayer's tax obligation will be decreased by \$370.99 for tax year 2025.

Within sixty days of approval of the settlement by the Court the Township should issue a refund and, if necessary, issue a new tax bill with new discount, face and penalty periods. It is requested that both the millage rate and the amount owed be confirmed by the Tax Collector. Per the settlement, the assessment for the Property will be decreased to \$213,850.00 for the 2025 tax year and moving forward and will remain at this amount unless otherwise appealed or reassessed by the Board of Assessment.

**III. ANALYSIS OF PROPOSED SETTLEMENT**

Our office has reviewed the proposed settlement and discussed the terms with the parties. Based on our communications with the parties and overall evaluation of the case, we recommend joining in the settlement as it appears reasonable. We ask that the settlement be placed on the next available agenda for approval via a public vote. Our office is always available if there are any questions regarding the proposed settlement. Thank you for your time.

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

Attorneys for Intervenor,  
Upper Moreland School District

BARBARA A. JACQUELIN

: IN THE COURT OF COMMON PLEAS  
: MONTGOMERY COUNTY, PENNSYLVANIA

v.

MONTGOMERY COUNTY BOARD OF  
ASSESSMENT APPEALS, ET AL.

: No. 2023-26025

: CIVIL ACTION - LAW  
: Parcel No. 59-00-05566-00-9

ORDER

AND NOW, this \_\_\_\_\_ day of \_\_\_\_\_, 2024, it is hereby ORDERED and  
DECREED that the terms and conditions of the attached Stipulation to Settle are accepted as terms  
and conditions of a binding Court Order.

IT IS FURTHER Ordered and Decreed that the Montgomery County Board of Assessment  
Appeals shall make the appropriate increase in assessment as agreed to in the attached Stipulation  
to Settle, that the Property Owner shall make the appropriate payments for any underpayment as a  
result of the increase in assessment, and that the Prothonotary shall mark the above-captioned action  
“Settled, Discontinued and Ended.”

BY THE COURT

By: \_\_\_\_\_

J.

WISLER PEARLSTINE, LLP  
JUSTIN D. BARBETTA, ESQUIRE  
Attorney I.D. No. 318221  
Blue Bell Executive Campus  
460 Norristown Road, Suite 110  
Blue Bell, Pennsylvania 19422  
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Attorneys for Intervenor,  
Upper Moreland School District

BARBARA A. JACQUELIN : IN THE COURT OF COMMON PLEAS  
v. : MONTGOMERY COUNTY, PENNSYLVANIA  
MONTGOMERY COUNTY BOARD OF : No. 2023-26025  
ASSESSMENT APPEALS, ET AL. : CIVIL ACTION - LAW  
: Parcel No. 59-00-05566-00-9

**STIPULATION TO SETTLE**

It is hereby stipulated by and between Petitioner, Barbara A. Jacquelin (“Petitioner” or “Jacquelin”); Intervenor, Upper Moreland School District (“the District” or “Intervenor”), Respondent, Montgomery County Board of Assessment Appeals (“the “Board”); Intervenor, Montgomery County (“the County”); and Intervenor, Upper Moreland Township (“the Township” and collectively with the District, County, and the Board “the Taxing Authorities”), that the above-captioned assessment appeal, related to 705 Easton Road, Willow Grove, Pennsylvania 19090, is settled based upon the following agreements:

1. Effective January 1, 2024, for the Township and County and July 1, 2024, for the School District, the assessment for the Property shall be **Decreased** from 266,250 to 230,750.
2. Effective January 1, 2025, for the Township and County and July 1, 2025, for the School District, the assessment for the Property shall be **Decreased** from 266,250 to 213,850.
3. Based upon the assessment established by this Stipulation to Settle, the taxing authorities have received overpayments for the 2024 tax years as follows:

**School District**

<u>Year</u>	<u>Assessment</u>	<u>New Assessment</u>	<u>Overpayment</u>
2024-2025	266,250	230,750	\$1,341.05

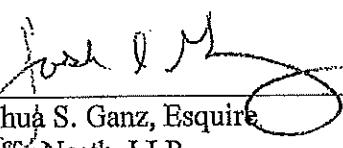
<u>Year</u>	<u>Assessment</u>	<u>County</u> <u>New Assessment</u>	<u>Overpayment</u>
2024	266,250	230,750	\$169.97

<u>Year</u>	<u>Assessment</u>	<u>Community College</u> <u>New Assessment</u>	<u>Overpayment</u>
2024	266,250	230,750	\$13.85

<u>Year</u>	<u>Assessment</u>	<u>Township</u> <u>New Assessment</u>	<u>Overpayment</u>
2024	266,250	230,750	\$251.34

4. The payments referenced in paragraph no. 3 shall be subject to final review by the taxing authorities' representatives and due no later than 60 calendar days following Court-approval of this Stipulation to Settle.
5. The parties agree to not appeal the assessment of the Property through the 2027 tax year unless there is a change in assessment due to a countywide reassessment or other change in assessment as provided by law, including, but not limited to, any interim assessment on the property.
6. Subject to paragraph 5, the assessment shall remain at 213,850 unless changed by reason of an assessment appeal, countywide reassessment, change in Property, or otherwise as permitted by law.
7. The parties acknowledge that this Stipulation to Settle is a compromise of an existing matter. If there is any subsequent appeal filed by any party or successor in interest then the value agreed to herein is inadmissible in any other proceeding.

8. The parties acknowledge that each participant in this appeal shall bear their own costs and attorneys' fees.
9. The parties acknowledge and request that this appeal be marked settled, discontinued, and ended upon Court approval of this Stipulation.
10. This Stipulation may be executed in one or more counterparts, all of which together shall be one instrument and all of which shall be considered duplicate originals. A signed faxed or PDF copy of this Stipulation shall have the same force and effect as the original signed Stipulation.



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Josh S. Ganz, Esquire  
Duffy North, LLP  
Attorney for Barbara A. Jacqueline

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

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

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Brian O. Phillips, Esquire  
Attorney for Montgomery County

---

James Gallagher, Esquire  
Kilkenny Law, LLC  
Attorney for Upper Moreland Township

# TOWNSHIP OF UPPER MORELAND

*Montgomery County, Pennsylvania*  
117 Park Avenue, Willow Grove, PA 19090-3215  
Telephone (215) 659-3100 / Fax (215) 659-7363

## COMMISSIONERS

KIP McFATRIDGE  
*President*  
CHERYL LOCKARD  
*Vice President*  
ANTHONY BENVENUTTI  
DEMOND MULLEN  
BENJAMIN W. OLSZEWSKI  
NICHOLAS O. SCULL  
CHARLES M. WHITING



## OFFICIALS

PATRICK T. STASIO  
*Interim Township Manager*  
JOHN D. BATES  
*Assistant Township Manager/  
Director of Finance*  
ALEX H. LEVY  
*Township Treasurer*  
SEAN P. KILKENNY, ESQ.  
*Township Solicitor*

## Agenda Summary

### Finance and Administration Committee Meeting – January 27, 2025

**Agenda Item:** **Tax Assessment Appeal – Barbara A. Jacquelin**

**Prepared by:** John Bates, Asst. Township Manager / Director of Finance

**Attachments:** 709 Easton Road Settlement Memo 12-4-24

**Background/Analysis:** The School District has negotiated a tax settlement with Barbara A. Jacquelin for a property located at 709 Easton Road. The settlement would decrease the assessed value of the property as follows:

2024 Tax Year - \$218,330  
2025 Tax Year - \$202,340

**Fiscal Impact/Source:** \$339.27 overpayment owed to the Taxpayer for tax year 2024

Additionally, the Taxpayer's tax obligation will be decreased by \$452.48 for tax year 2025

**Alternatives:** N/A

**Recommended Action:** The Board of Commissioners approve the proposed settlement of Tax Assessment Appeal for 709 Easton Road

**CONFIDENTIAL MEMORANDUM**

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**TO:** Upper Moreland Township

**FROM:** Alex Baumler, Esq.  
James F. Gallagher, Jr., Esq.

**DATE:** December 4, 2024

**RE:** 709 Easton Road, Upper Moreland Township  
Barbara A. Jacquelin v. Montgomery County Board of Assessment  
Appeals, et al., Montgomery County, CCP, Docket No. 2023-26029

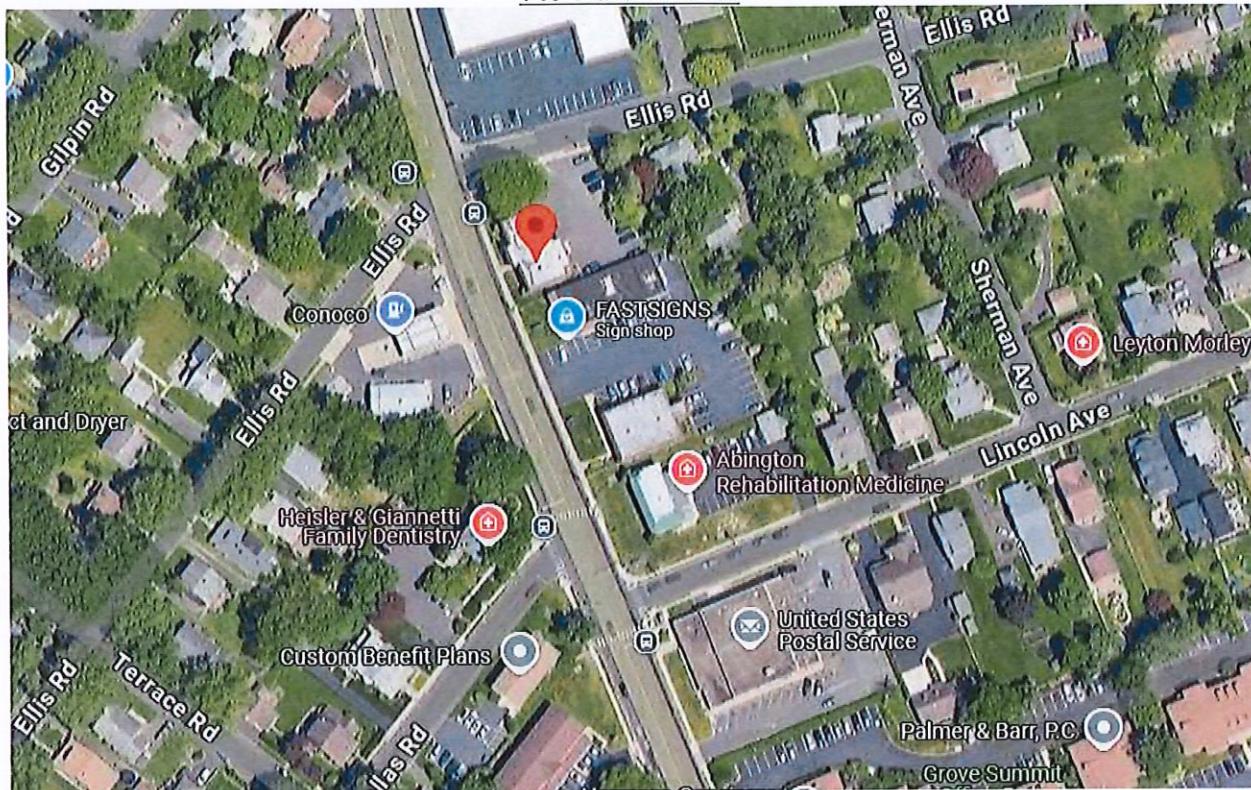
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This summary memorandum regards an assessment appeal filed by Barbara A. Jacquelin. Our office has been contacted by the attorney representing the School District to propose a settlement of this pending appeal. This memorandum provides the Board of Commissioners with a summary of the pertinent information to evaluate and vote on a course of action.

**I. PROPERTY DESCRIPTION**

The property at issue is situated on 17,568 square feet, is identified as Parcel #59-00-05560-00-6 with address of 709 Easton Road, Upper Moreland Township, and is owned by Barbara A. Jacquelin (“the Taxpayer”). This property is improved with a multi-story office building.

709 Easton Road



The Taxpayer filed an appeal for the property tax for the 2024 tax year. The assessed value for 709 Easton Road is \$266,250.00. Based upon the applicable Common Level Ratio, the implied market value is \$750,000.00 for tax year 2024 (CLR of 35.5%); and, \$809,270.52 for tax year 2025 (CLR of 32.9%). In 2023, after the Taxpayer presented its evidence, the Board of Assessment Appeals issued a Notice of No Change in Assessment. The Taxpayer thereafter filed an appeal to the Court of Common Pleas.

**II. PROPOSED SETTLEMENT**

The proposed settlement negotiated between the Taxpayer and the School District is a fair market value of \$615,014.08 for tax year 2024. Applying the applicable Common Level Ratio, the assessed value would become \$218,330.00, resulting in a decrease of the assessed value of \$47,920.00 for 2024.

The fair market value would become \$615,015.20 for tax year 2025. Applying the applicable Common Level Ratio, the assessed value would become \$202,340.00, resulting in a decrease of the assessed value of \$63,910.00 for 2025.

This settlement is premised upon the negotiations between the School District and the Taxpayer. The chart below displays the effect of the change to the Township's taxes for 709 Easton Road, should the settlement offer be accepted.

**UPPER MORELAND TOWNSHIP**

<b>Year</b>	<b>Old Assessment</b>	<b>New Assessment</b>	<b>Difference in Assessment</b>	<b>Millage Rate</b>	<b>Refund or Reduction</b>
2024	\$266,250.00	\$218,330.00	\$47,920.00	.00708	\$339.27
2025	\$266,250.00	\$202,340.00	\$63,910.00	.00708	\$452.48

Based on the proposed settlement, Should the Township agree to the settlement, the Taxpayer will be due a refund of \$339.27 for tax year 2024. Additionally, the Taxpayer's tax obligation will be decreased by \$452.48 for tax year 2025.

Within sixty days of approval of the settlement by the Court the Township should issue a refund and, if necessary, issue a new tax bill with new discount, face and penalty periods. It is requested that both the millage rate and the amount owed be confirmed by the Tax Collector. Per the settlement, the assessment for the Property will be decreased to \$202,340.00 for the 2025 tax year and moving forward and will remain at this amount unless otherwise appealed or reassessed by the Board of Assessment.

**III. ANALYSIS OF PROPOSED SETTLEMENT**

Our office has reviewed the proposed settlement and discussed the terms with the parties. Based on our communications with the parties and overall evaluation of the case, we recommend joining in the settlement as it appears reasonable. We ask that the settlement be placed on the next available agenda for approval via a public vote. Our office is always available if there are any questions regarding the proposed settlement. Thank you for your time.

WISLER PEARLSTINE, LLP  
JUSTIN D. BARBETTA, ESQUIRE  
Attorney I.D. No. 318221  
Blue Bell Executive Campus  
460 Norristown Road, Suite 110  
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(610) 825-8400

Attorneys for Intervenor,  
Upper Moreland School District

BARBARA A. JACQUELIN

: IN THE COURT OF COMMON PLEAS  
MONTGOMERY COUNTY, PENNSYLVANIA

v.

: No. 2023-26029

MONTGOMERY COUNTY BOARD OF  
ASSESSMENT APPEALS, ET AL.

: CIVIL ACTION - LAW  
Parcel No. 59-00-05560-00-6

ORDER

AND NOW, this \_\_\_\_\_ day of \_\_\_\_\_, 2024, it is hereby ORDERED and  
DECREED that the terms and conditions of the attached Stipulation to Settle are accepted as terms  
and conditions of a binding Court Order.

IT IS FURTHER Ordered and Decreed that the Montgomery County Board of Assessment  
Appeals shall make the appropriate increase in assessment as agreed to in the attached Stipulation  
to Settle, that the Property Owner shall make the appropriate payments for any underpayment as a  
result of the increase in assessment, and that the Prothonotary shall mark the above-captioned action  
“Settled, Discontinued and Ended.”

BY THE COURT

By: \_\_\_\_\_

J.

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Attorneys for Intervenor,  
Upper Moreland School District

BARBARA A. JACQUELIN

: IN THE COURT OF COMMON PLEAS  
: MONTGOMERY COUNTY, PENNSYLVANIA  
:  
: No. 2023-26029  
:  
: CIVIL ACTION – LAW  
: Parcel No. 59-00-05560-00-6

v.

MONTGOMERY COUNTY BOARD OF  
ASSESSMENT APPEALS, ET AL.

**STIPULATION TO SETTLE**

It is hereby stipulated by and between Petitioner, Barbara A. Jacquelin (“Petitioner” or “Jacquelin”); Intervenor, Upper Moreland School District (“the District” or “Intervenor”), Respondent, Montgomery County Board of Assessment Appeals (“the “Board”); Intervenor, Montgomery County (“the County”); and Intervenor, Upper Moreland Township (“the Township” and collectively with the District, County, and the Board “the Taxing Authorities”), that the above-captioned assessment appeal, related to 709 Easton Road, Willow Grove, Pennsylvania 19090, is settled based upon the following agreements:

1. Effective January 1, 2024, for the Township and County and July 1, 2024, for the School District, the assessment for the Property shall be **Decreased** from 266,250 to 218,330.
2. Effective January 1, 2025, for the Township and County and July 1, 2025, for the School District, the assessment for the Property shall be **Decreased** from 266,250 to 202,340.
3. Based upon the assessment established by this Stipulation to Settle, the taxing authorities have received overpayments for the 2024 tax years as follows:

**School District**

<u>Year</u>	<u>Assessment</u>	<u>New Assessment</u>	<u>Overpayment</u>
2024-2025	266,250	218,330	\$1,810.23

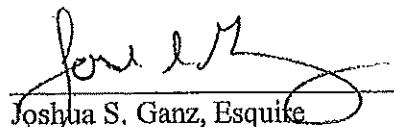
<u>Year</u>	<u>County</u>		
	<u>Assessment</u>	<u>New Assessment</u>	<u>Overpayment</u>
2024	266,250	218,330	\$229.44

<u>Year</u>	<u>Community College</u>		
	<u>Assessment</u>	<u>New Assessment</u>	<u>Overpayment</u>
2024	266,250	218,330	\$18.69

<u>Year</u>	<u>Township</u>		
	<u>Assessment</u>	<u>New Assessment</u>	<u>Overpayment</u>
2024	266,250	218,330	\$339.27

4. The payments referenced in paragraph no. 3 shall be subject to final review by the taxing authorities' representatives and due no later than 60 calendar days following Court-approval of this Stipulation to Settle.
5. The parties agree to not appeal the assessment of the Property through the 2027 tax year unless there is a change in assessment due to a countywide reassessment or other change in assessment as provided by law, including, but not limited to, any interim assessment on the property.
6. Subject to paragraph 5, the assessment shall remain at 202,340 unless changed by reason of an assessment appeal, countywide reassessment, change in Property, or otherwise as permitted by law.
7. The parties acknowledge that each participant in this appeal shall bear their own costs and attorneys' fees.
8. The parties acknowledge and request that this appeal be marked settled, discontinued, and ended upon Court approval of this Stipulation.

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



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Joshua S. Ganz, Esquire  
Duffy North, LLP  
Attorney for Barbara A. Jacquelin

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

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

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Brian O. Phillips, Esquire  
Attorney for Montgomery County

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