

UPPER MORELAND TOWNSHIP
Committees Meeting Agenda
June 16, 2025 at 7:00 p.m.
AGENDA ITEMS ARE SUBJECT TO CHANGE

INSTRUCTIONS TO JOIN:

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

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

Finance & Administrative Committee Members: Commissioner and Committee Chair Benjamin Olszewski, Commissioner 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:

- GKO Presentation on Township Building Renovations

IV. Public Comments – Non-Agenda Items Only

V. Approval of Minutes – May 12, 2025 (attachment)

VI. Acceptance and approval of the following monthly reports (attachments):

- A. Director of Finance
- B. Tax Enforcement Officers
- C. Investment Activity Report

VII. Review of Revenue & Expense Summaries (attachments)

VIII. Personnel:

A. Appointments/Reappointments:

1. The reappointment of **Jay Silverman** as a **Ward 1 Representative** on the **Advisory Planning Agency** to serve a new two-year term to expire on June 1, 2027.
2. The reappointment of **Landon Synnestvedt** as a **Ward 3 Representative** on the **Advisory Planning Agency** to serve a new two-year term to expire on June 1, 2027.
3. The reappointment of **George Hartman** as a **Ward 5 Representative** on the **Advisory Planning Agency** to serve a new two-year term to expire on June 1, 2027.
4. The reappointment of **Arlene Rubin** as a **Ward 7 Representative** on the **Advisory Planning Agency** to serve a new two-year term to expire on June 1, 2027.
5. The appointment of **Alissa D. K. Wykes** on the **Environmental Advisory Council** to fill the vacancy left by Shawn Hopkins and serve the remaining three-year term that will expire on January 2, 2026.
6. The appointment of **Rebecca R. Berman** on the **Historical Commission** to fill a vacancy left by John Behan and serve a current three-year term that will expire on December 31, 2026.

B. Vacancy(ies):

1. On the **Historical Commission** to fill the vacancy left by Albert DerMovsesian and serve a current three-year term that will expire on December 31, 2027.
2. On the **Historical Commission** to fill the vacancy left by Thomas Murt and serve a current

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three-year term that will expire on December 31, 2027.

3. On the **Historical Commission** to fill the vacancy left by Brian Tompkins and serve a new three-year term that will expire on December 31, 2026.
4. On the **Historical Commission** to fill the vacancy left by Heather Flaherty and serve the remainder of the current three-year term that will expire on December 31, 2025.
5. On the **Human Relations Commission** to fill the vacancy left by Sharia Wallace and serve a current three-year term that will expire on December 31, 2027.
6. On the **Human Relations Commission** to fill the vacancy left by Akeelah Sides and serve a current three-year term that will expire on December 31, 2025.
7. On the **Parks and Recreation Advisory Council** to fill the **Ward 3** vacancy left by Joseph Paskus and serve a new two-year term that will expire on May 5, 2027.

IX. Old Business

- A. Authorization to advertise Bid for Route 611/263 Green Light Go Project (attachment).

X. New Business

- A. Tax Assessment Appeal between the Township, the School District of Upper Moreland and the tax payer, Kahuna Holdings, LLC, 2800 Turnpike Drive (attachments).
- B. Tax Assessment Appeal between the Township, the School District of Upper Moreland and the tax payer, Philadelphia Suburban Development Corp., 2607 Easton Road (attachments).

XI. Other Items

- A. Solar panels for Library roof

XII. Commissioner Comments

XIII. Adjournment

Finance & Administrative Committee Meeting

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

I. Moment of Silent Meditation

II. Pledge of Allegiance

III. Call to Order: Commissioner and Committee Chair Benjamin Olszewski called the meeting to order.

IV. Roll Call: Commissioner and Committee Chair Olszewski, Commissioner Lockard, Commissioner Mullen and Mr. Bates, Assistant Township Manager/Director of Finance. Also present: Patrick T. Stasio, Township Manager, and Alex Baumler, Township Solicitor.

V. Announcements – Nothing to report.

VI. Presentation:

Brad Remig, PFM - Bond Issuance for Capital Projects:

- Thanked Mr. Stasio for providing information to assist with creating a plan.
- A three-step issue process and explained the first step issue for \$6 million in 2025.
- Two bonds currently held by the Township are: \$7.4 million left on a 2021 bond and \$2.865 million on a 2022 bond. New financing is being structured in the approximate amount of \$30.2 million for projects over the next five years.
- Reviewed principals, drop-offs, payments, projections and timeline for the \$6 million bond.
- Bonds in 2026 and 2027 are conditional to potential building renovations and their estimates.
- Commissioner Lockard noted that \$2.6 million in Township cash was collected from an increased amount of taxes in 2024 and fees are estimated at \$200K.
- Commissioner McFatridge clarified that there is a \$0 tax increase to residents.
- The Committee recommends the Board of Commissioners approve an ordinance at the June 2, 2025 Regular Meeting.

VII. Approval of Minutes – April 21, 2025:

The Committee unanimously approved the meeting minutes as submitted.

VIII. Public Comments (non-Agenda Items) - Nothing to report.

IX. Acceptance and approval of the following reports – April 2025:

- A. Director of Finance
- B. Tax Enforcement Officers
- C. Investment Activity Report

- The Committee unanimously approved the above reports as submitted.

X. Review of Financial Statements – April 2025:

- A. Revenue and Expense Summaries:

- The Committee requested that Mr. Bates provide a copy of the 2024 statements.

Upper Moreland Township
Committees Meetings
May 12, 2025 - Meeting Minutes

- The Committee discussed and unanimously approved the summaries as submitted.

XI. Personnel:

A. Appointments/Reappointments:

- The Committee has no recommendations for the Board of Commissioners at the June 2, 2025 Regular Meeting.

A. 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 that will 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 **Human Relations Commission** to fill the vacancy left by Sharia Wallace and serve a current three-year term that will expire on December 31, 2027.
 6. On the **Human Relations Commission** to fill the vacancy left by Akeelah Sides and serve a current three-year term that will expire on December 31, 2025.
 7. On the **Parks and Recreation Advisory Council** to fill the vacancy left by Joseph Paskus and serve a current two-year term for Ward 3 that will expire on May 5, 2025.
- The Committee directed anyone interested in applying to fill vacancies to send their resume and a letter of interest to Pat Stasio, Township Manager.

XII. Old Business – Nothing to report.

XIII. New Business – Mr. Stasio discussed the following:

- A. Proposed Resolution for DCED grant application for Blair Mill Road widening project:
- Additional funding to widen the right stack turn lane on Blair Mill Road heading northeast, turning south onto Route 611.
 - The Township currently holds a grant in the amount of \$175,000. The project is estimated at a total of \$800,000. The Township is asking for a \$650,000 grant from the Department of Community and Economic Development (DCED) with no match; however, 10% is not covered for engineering.
 - The Committee recommends the Board of Commissioners approve a resolution at the June 2, 2025 Regular Meeting.

XIV. Other Items:

- Commissioner Lockard proposed to provide support to the State for additional SEPTA funding. There are plans to eliminate and reduce bus and rail transportation services and significantly increase fares, which will affect residents and businesses.
- The Committee recommends the Board of Commissioners approve a resolution at the June 2, 2025 Regular Meeting.

XV. Public Comments – Nothing to report.

**Upper Moreland Township
Committees Meetings
May 12, 2025 - Meeting Minutes**

XVI. Commissioner Comments – Nothing to report.

XVII. Adjournment - There being no further business for this Committee, the meeting was adjourned at 8:25 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: June 10, 2025
RE: Department Report for the Month of May 2025

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

TOWNSHIP OF UPPER MORELAND

Montgomery County, Pennsylvania
117 Park Avenue, Willow Grove, PA 19090-3215
Telephone (215) 659-3100
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 MAY 30, 2025

2024		2025	
	\$5,826,000		\$5,926,000
	YTD Receipts	% of Budget	YTD Receipts
BUSINESS PRIV.	2,880,932	85%	2,587,374
MERCANTILE	1,795,694	100%	1,755,485
LICENSE	22,989	88%	23,080
PRIOR YEAR MISC.	672,985	112%	1,010,442
TOTALS	\$ 5,372,600	92%	\$ 5,376,382
INCREASE IN RECEIPTS 2024/2025		\$ 3,782	OR 0.1%
AMOUNT UNDER BUDGET =		(\$549,618)	

2025 BUSINESSES REGISTERED	2,204
2024 BUSINESSES REGISTERED	2,191
AMOUNT OF INCREASE	13

2025 BUSINESSES TERMINATED	221
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SUBMITTED BY:
GEORGE KYRIAKODIS / KRISTI PAYNE
TAX ENFORCEMENT OFFICERS

TOWNSHIP OF UPPER MORELAND

Montgomery County, Pennsylvania

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



INVESTMENT ACTIVITY REPORT MAY 2025

Date of Purchase	Name Of Institution	Name of Fund	Investment Type	Amount of Investment	Rate of Interest	Date of Maturity
Various		General Fund		\$ 2,315,109.87	4.15%	
6/4/2010	Hatboro Federal Savings	General Fund	CD	\$ 289,831.54	4.43%	
Total				\$ 2,604,941.41		
8/30/2013	PLGIT	Operating Reserve	Reserve - Class	\$ 1,704,732.02	4.24%	N/A
Various	PLGIT	Capital Reserve Fund	Class	\$ 44,545.02	4.15%	N/A
Various	PLGIT	Fire Truck Fund	Class	\$ 404.07	4.15%	N/A
Various	PLGIT	Liquid Fuels Account	Class	\$ 965,460.62	4.15%	N/A
10/29/2021	PLGIT	American Plan Rescue Act		\$ 1,576,415.57	4.15%	N/A
1/1/2021	PLGIT	GO Bond 2021	Arm	\$ 192,739.82	4.38%	N/A
4/7/2022	PLGIT	GO Bond 2022		\$ 1,011,888.00	4.38%	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

STATEMENT OF FINANCIAL POSITION

General Fund

Fiscal Year 25 Period 05

ASSETS

CASH	9,132,403.56
PETTY CASH	825.00
INVESTMENTS - CD'S	289,831.54
INVESTMENTS PLGIT	4,017,167.65
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	1,576,415.57
ACCOUNTS RECEIVABLE	150,539.50
TRASH FEES LIENED	69,634.05
CURB & SIDEWALK LIENS	6,167.39
MISC LIENS RECEIVABLE	32,735.50
RE TAX LIENS RECEIVABLE	(67,249.24)
TAXES RECEIVABLE	1,197,904.75
DU ^E FROM BOND ISSUE	89,541.71
DU ^E FROM CAPITAL RESERVE FUND	238,234.14
DU ^E FROM ESCROW FUND	1,222.50
TOTAL ASSETS	----- 17,255,285.87 =====

LIABILITIES & FUND BALANCE

ACCOUNTS PAYABLE	5,833.86
TAX ANTICIPATION NOTE	0.00
DUE TO GOVERNMENT UNITS	3,967.30
DEFERRED REVENUE TRASH FEES LIENED	58,306.50
DEFERRED REVENUES	1,342,188.83
DEFERRED REVENUE RE TAX LIENS	(67,249.24)
FUND BALANCE (SURPLUS)	4,937,636.07
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	19,740,394.67
EXPENSE CONTROL ACCOUNT	(10,582,568.56)
TOTAL LIABS & FUND BALANCE	----- 17,255,285.87 =====

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

PAGE 1

	MONTH ENDING 05/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 05/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
REAL PROPERTY TAXES	157,307.46	8,672,420.69	0.00	9,349,705.00	677,284.31	92.76	7.24
LOCAL ENABLING TAXES	2,487,138.47	8,158,220.92	0.00	12,030,000.00	3,871,779.08	67.82	32.18
LICENSES & PERMITS	103,692.63	257,895.78	0.00	460,000.00	202,104.22	56.06	43.94
FINES & FORFEITS	9,317.03	49,452.07	0.00	132,500.00	83,047.93	37.32	62.68
INTEREST	23,368.37	89,858.08	0.00	350,000.00	260,141.92	25.67	74.33
INTERGOVERNMENTAL REV	33,500.00	37,661.19	0.00	1,030,359.00	992,697.81	3.66	96.34
DEPARTMENTAL EARNINGS	247,064.71	2,393,245.03	0.00	3,308,302.00	915,056.97	72.34	27.66
MISC. INC	7,876.94	76,413.66	0.00	235,000.00	158,586.34	32.52	67.48
INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
TOTAL RECEIPTS	3,069,265.61	19,735,167.42	0.00	27,476,879.00	7,741,711.58	71.82	28.18

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

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	MONTH ENDING 05/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 05/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
EXPENDITURES							
400-997-00ADMIN-GEN GOVT	339,463.46	1,093,873.34	24,774.10	2,716,801.00	1,598,153.56	41.18	58.82
410-997-00PROTECTION/PERSONS & PR	1,005,609.20	3,910,932.63	419,625.25	8,362,218.00	4,031,660.12	51.79	48.21
413-997-00CODE ENFORCEMENT	42,758.87	256,825.43	0.00	479,633.00	222,807.57	53.55	46.45
415-997-00EMERGENCY MANAGEMENT	2,311.66	2,948.80	7,302.50	23,200.00	12,948.70	44.19	55.81
427-997-00PUB WORKS - SANITATION	190,282.16	668,476.90	816,948.00	2,128,073.00	642,648.10	69.80	30.20
430-997-00PUBLIC WORKS/HWY	208,227.46	1,224,749.74	32,802.72	2,396,511.00	1,138,958.54	52.47	47.53
450-995-00PARKS & RECREATIONS	196,198.94	544,126.68	71,560.60	1,873,033.00	1,257,345.72	32.87	67.13
456-997-00LIBRARY	0.00	483,965.50	0.00	963,931.00	479,965.50	50.21	49.79
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	884,187.59	2,396,669.54	0.00	8,483,479.00	6,086,809.46	28.25	71.75
492-997-00TOTAL OPERATING TRANSFE	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100.00
TOTAL EXPENDITURES	2,869,039.34	10,582,568.56	1,373,013.17	27,526,879.00	15,571,297.27	43.43	56.57

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

PAGE 1

MONTH ENDING 5/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 5/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
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RECEIPTS

REAL PROPERTY TAXES

301-100	R/E TAXES CURRENT	120,666.60	7,090,872.33	0.00	7,620,269.00	529,396.67	93.05	6.95
301-110	LIBRARY	14,616.87	858,948.62	0.00	923,074.00	64,125.38	93.05	6.95
301-120	FIRE PROTECTION	10,765.24	632,613.76	0.00	679,842.00	47,228.24	93.05	6.95
301-200	R/E TAXES PRIOR	0.00	56,422.19	0.00	10,000.00 (	46,422.19) 564.22	(464.22)	
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	9,038.06	23,654.19	0.00	75,000.00	51,345.81	31.54	68.46
301-501	LIBRARY LIENS	1,096.23	2,901.97	0.00	12,500.00	9,598.03	23.22	76.78
301-502	FIRE LIENS	807.77	2,130.47	0.00	5,250.00	3,119.53	40.58	59.42
301-600	R/E TAXES INTERIM	267.56	4,011.42	0.00	15,000.00	10,988.58	26.74	73.26
301-601	LIBRARY INTERIMS	28.29	498.56	0.00	3,000.00	2,501.44	16.62	83.38
301-602	FIRE INTERIMS	20.84	367.18	0.00	1,270.00	902.82	28.91	71.09
301-995	REAL PROPERTY TAXES	157,307.46	8,672,420.69	0.00	9,349,705.00	677,284.31	92.76	7.24

LOCAL ENABLING TAXES

310-100	REAL ESTATE TRANSFER TA	37,296.14	124,195.37	0.00	570,000.00	445,804.63	21.79	78.21
310-200	EARNED INCOME TAX	944,721.87	2,350,223.23	0.00	4,890,000.00	2,539,776.77	48.06	51.94
310-300	MERCANTILE TAX	508,073.59	1,755,499.86	0.00	1,900,000.00	144,500.14	92.39	7.61
310-500	OCCUPATIONAL PRIV. TAX	128,063.87	330,190.58	0.00	670,000.00	339,809.42	49.28	50.72
310-800	BUSINESS PRIVILEGE TAX	812,995.78	2,587,669.47	0.00	3,400,000.00	812,330.53	76.11	23.89
310-810	PRIOR YEAR BUSINESS TAX	55,987.22	1,010,442.41	0.00	600,000.00 (	410,442.41) 168.41	(68.41)	
310-995	LOCAL ENABLING TAXES	2,487,138.47	8,158,220.92	0.00	12,030,000.00	3,871,779.08	67.82	32.18

LICENSES & PERMITS

321-000	BUSINESS LICENSES	643.01	18,201.45	0.00	26,000.00	7,798.55	70.01	29.99
321-620	CONTRACTORS REGISTRATIO	1,650.00	20,050.00	0.00	33,000.00	12,950.00	60.76	39.24
321-730	AMUSEMENT GAME PERMITS	0.00	600.00	0.00	1,000.00	400.00	60.00	40.00
321-800	CABLE TV FRANCHISE FEES	101,399.62	219,044.33	0.00	400,000.00	180,955.67	54.76	45.24
320-995	LICENSES & PERMITS	103,692.63	257,895.78	0.00	460,000.00	202,104.22	56.06	43.94

FINES & FORFEITS

331-110	MOTOR VEHICLE VIOLATION	200.00	460.00	0.00	1,000.00	540.00	46.00	54.00
331-120	CODE ENFORCEMENT FINES	0.00	15.00	0.00	3,500.00	3,485.00	0.43	99.57

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

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	MONTH ENDING 5/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 5/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %	
331-121	FALSE ALARM FINES	25.00	8,300.00	0.00	20,600.00	12,300.00	40.29	59.71
331-130	DISTRICT JUSTICES	9,092.03	40,677.07	0.00	107,400.00	66,722.93	37.87	62.13
331-131	MISC.FINES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
330-995	FINES & FORFEITS	9,317.03	49,452.07	0.00	132,500.00	83,047.93	37.32	62.68

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

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MONTH ENDING	YEAR-TO-DATE	ENCUMBERED	BUDGETED	UNDER(OVER)	AVAIL	
5/31/25	TRANSACTIONS AS OF 5/31/25		AMOUNT	BUDGET	PCT %	PCT %

INTEREST								
341-000	INTEREST EARNED	23,368.37	89,858.08	0.00	350,000.00	260,141.92	25.67	74.33
340-995	INTEREST	23,368.37	89,858.08	0.00	350,000.00	260,141.92	25.67	74.33

INTERGOVERNMENTAL REV

351-120	FEMA DISASTER RELIEF	0.00	0.00	0.00	0.00	0.00	0.00	100.00
355-010	GRANTS FROM STATE GOV'T	33,500.00	35,561.19	0.00	100,000.00	64,438.81	35.56	64.44
355-080	BEVERAGE LICENSES	0.00	2,100.00	0.00	5,500.00	3,400.00	38.18	61.82
355-140	ACT 205 PENSION	0.00	0.00	0.00	924,859.00	924,859.00	0.00	100.00
357-050	GRANTS FROM COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	100.00
350-995	INTERGOVERNMENTAL REV	33,500.00	37,661.19	0.00	1,030,359.00	992,697.81	3.66	96.34
	TAXES, PERMITS, FINES, IN	2,814,323.96	17,265,508.73	0.00	23,352,564.00	6,087,055.27	73.93	26.07

DEPARTMENTAL EARNINGS

361-300	ZONING, SUBDIVISION, LA	900.00	6,575.00	0.00	25,000.00	18,425.00	26.30	73.70
361-500	SALE-MAPS & PUBLICATION	0.00	66.25	0.00	50.00 (	16.25) 132.50 (	32.50)	
361-995	SALE-MAPS, ORDNANCES &	900.00	6,641.25	0.00	25,050.00	18,408.75	26.51	73.49

PUBLIC SAFETY

362-100	POLICE SERVICES	10,314.11	75,172.37	0.00	120,000.00	44,827.63	62.64	37.36
362-410	BUILDING PERMITS	26,965.00	201,235.00	0.00	571,222.00	369,987.00	35.23	64.77
362-420	ELECTRICAL PERMITS	1,925.00	38,050.50	0.00	125,000.00	86,949.50	30.44	69.56
362-430	PLUMBING PERMITS	2,042.00	10,622.50	0.00	25,000.00	14,377.50	42.49	57.51
362-460	HEALTH INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
362-461	FIRE CODE PERMITS	4,100.00	29,280.00	0.00	100,000.00	70,720.00	29.28	70.72
362-462	P.W. INSPECTION SERVICE	0.00	0.00	0.00	1,000.00	1,000.00	0.00	100.00
362-463	Police Grants/Contribut	0.00	7,500.00	0.00	10,000.00	2,500.00	75.00	25.00
362-464	TURNPIKE FUND	900.00	5,500.00	0.00	15,000.00	9,500.00	36.67	63.33
362-995	PUBLIC SAFETY	46,246.11	367,360.37	0.00	967,222.00	599,861.63	37.98	62.02

HIGHWAY & SANITATION

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		MONTH ENDING 5/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 5/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
364-600	REFUSE COLLECTION FEE	24,669.10	1,435,107.80	0.00	1,557,030.00	121,922.20	92.17	7.83
364-601	PRIOR YR.REFUSE COLLECT	3,225.00	6,503.00	0.00	13,000.00	6,497.00	50.02	49.98
363-995	HIGHWAY & SANITATION	32,694.10	1,468,497.40	0.00	1,630,030.00	161,532.60	90.09	9.91
RECREATIONAL FACILITIES								
367-000	RECREATIONAL FEES	8,737.00	76,929.01	0.00	180,000.00	103,070.99	42.74	57.26
367-100	SUMMER CAMP FEES	157,285.50	468,448.00	0.00	460,000.00	(8,448.00)	101.84	(1.84)
367-200	LEAGUE FEES	0.00	2,060.00	0.00	14,000.00	11,940.00	14.71	85.29
367-900	DISCOUNT TICKET/TRIPS	1,202.00	3,309.00	0.00	32,000.00	28,691.00	10.34	89.66
367-905	LITTLE BEARS CAMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
367-995	RECREATIONAL FACILITIES	167,224.50	550,746.01	0.00	686,000.00	135,253.99	80.28	19.72
	DEPARTMENTAL EARNINGS	247,064.71	2,393,245.03	0.00	3,308,302.00	915,056.97	72.34	27.66

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	MONTH ENDING 5/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 5/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %	
MISCELLANEOUS INCOME								
391-100	MISC. INCOME	0.00	262.69	100,000.00	99,737.31	0.26	99.74	
391-200	INSURANCE INCOME	7,876.94	76,150.97	35,000.00	(41,150.97)	217.57	(117.57)	
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	0.00	0.00	100,000.00	100,000.00	0.00	100.00	
380-995	MISCELLANEOUS INCOME	7,876.94	76,413.66	235,000.00	158,586.34	32.52	67.48	
INTERFUND OP. TRANS								
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	
SURPLUS								
395-000	FUND BALANCE TRANSFER	0.00	0.00	581,013.00	581,013.00	0.00	100.00	
395-995	FUND BALANCE TRANSFER	0.00	0.00	581,013.00	581,013.00	0.00	100.00	
TOTAL RECEIPTS		3,069,265.61	19,735,167.42	0.00	27,476,879.00	7,741,711.58	71.82	28.18

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MONTH ENDING 5/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 5/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
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EXPENDITURES

ADMINISTRATION

400-113	SALARIES-ELECTED OFFICI	0.00	7,656.25	0.00	30,625.00	22,968.75	25.00	75.00
401-121	MANAGER COMPENSATION	22,279.56	81,691.72	0.00	193,090.00	111,398.28	42.31	57.69
401-130	SALARIES - OFFICE	114,079.51	419,951.22	0.00	993,426.00	573,474.78	42.27	57.73
401-200	MATERIAL & SUPPLIES	1,965.91	7,162.74	0.00	15,000.00	7,837.26	47.75	52.25
401-240	GENERAL EXPENSES	4,634.81	44,373.31	0.00	100,000.00	55,626.69	44.37	55.63
401-260	MINOR EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
401-320	COMMUNICATION EXPENSES	19,205.44	83,162.78	8,222.10	361,380.00	269,995.12	25.29	74.71
401-340	ADVERTISING & PRINTING	0.00	3,363.48	0.00	15,500.00	12,136.52	21.70	78.30
401-374	EQUIP./MAINT. & REPAIRS	976.47	8,139.94	0.00	24,400.00	16,260.06	33.36	66.64
401-450	CONTRACTED SERVICES	28,296.39	99,714.63	0.00	150,000.00	50,285.37	66.48	33.52
401-460	RE TAX REFUNDS	375.34	2,491.68	0.00	5,000.00	2,508.32	49.83	50.17
401-520	CONTRIBUTIONS	76,301.67	86,661.67	0.00	48,500.00	(38,161.67)	178.68	(78.68)
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	4,200.00	6,300.00	0.00	65,000.00	58,700.00	9.69	90.31
402-312	EARNED INCOME TAX COLLE	1,991.00	(6,868.68)	0.00	50,000.00	56,868.68	(13.74)	113.74
402-314	LEGAL SERVICES	27,455.14	108,852.94	0.00	225,000.00	116,147.06	48.38	51.62
400-995	ADMINISTRATION	301,761.24	952,653.68	8,222.10	2,276,921.00	1,316,045.22	42.20	57.80

TAX COLLECTION

403-114	CONTRACT SERVICES	4,257.69	15,611.53	0.00	36,900.00	21,288.47	42.31	57.69
403-353	TAX COLLECTOR'S BOND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
403-995	TAX COLLECTION	4,257.69	15,611.53	0.00	36,900.00	21,288.47	42.31	57.69

TOWNSHIP BUILDING

409-140	SALARIES & WAGES	4,972.50	18,710.25	0.00	50,700.00	31,989.75	36.90	63.10
409-200	MATERIALS & SUPPLIES	323.30	1,688.25	0.00	6,250.00	4,561.75	27.01	72.99
409-360	UTILITIES	13,158.01	16,879.97	0.00	85,000.00	68,120.03	19.86	80.14
409-373	MAINTENANCE & REPAIRS	4,775.21	60,417.08	16,552.00	183,700.00	106,730.92	41.90	58.10
409-375	SHADE TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
409-450	CONTRACT SERVICES	10,215.51	27,912.58	0.00	77,330.00	49,417.42	36.10	63.90
409-995	TOWNSHIP BUILDING	33,444.53	125,608.13	16,552.00	402,980.00	260,819.87	35.28	64.72
	GENERAL ADMINISTRATION	339,463.46	1,093,873.34	24,774.10	2,716,801.00	1,598,153.56	41.18	58.82

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5/31/25	TRANSACTIONS	AS OF 5/31/25	AMOUNT

PROTECTION TO PERSONS & PROPERTY

POLICE PROTECTION

410-120	CHIEF COMPENSATION	21,392.31	78,438.47	0.00	185,400.00	106,961.53	42.31	57.69
410-130	SALARY - CROSSING GUARD	907.20	1,330.56	0.00	7,256.00	5,925.44	18.34	81.66
410-131	SALARY - LTS., SGTS.	144,341.51	539,830.29	0.00	1,302,669.00	762,838.71	41.44	58.56
410-132	SALARY - PATROL OFFICER	445,165.93	1,795,370.49	0.00	3,965,424.00	2,170,053.51	45.28	54.72
410-133	TWP.OVERTIME	72,907.94	187,352.21	0.00	375,000.00	187,647.79	49.96	50.04
410-134	REIMBURSE OVERTIME	27,622.22	44,548.10	0.00	60,057.00	15,508.90	74.18	25.82
410-135	OVERTIME/COURT/HEARINGS	6,587.85	22,431.44	0.00	52,500.00	30,068.56	42.73	57.27
410-140	SALARY - CLERICAL	52,457.45	169,519.62	0.00	400,489.00	230,969.38	42.33	57.67
410-200	MATERIAL & SUPPLIES	1,052.85	7,144.61	0.00	18,600.00	11,455.39	38.41	61.59
410-238	UNIFORMS	7,558.86	12,821.92	16,549.74	75,000.00	45,628.34	39.16	60.84
410-239	AMMUNITION	0.00	12,158.52	46,709.52	21,000.00	(37,868.04)	280.32	(180.32)
410-240	GENERAL EXPENSE	4,228.27	16,217.97	0.00	84,750.00	68,532.03	19.14	80.86
410-260	MINOR EQUIPMENT PURCHASES	2,014.93	30,276.59	0.00	40,000.00	9,723.41	75.69	24.31
410-317	CONTRACT SERVICES	5,520.30	60,524.83	6,000.00	103,850.00	37,325.17	64.06	35.94
410-320	COMMUNICATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
410-340	ADVERTISING & PRINTING	0.00	720.00	0.00	1,628.00	908.00	44.23	55.77
410-372	TRAFFIC SIGNAL REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
410-374	EQUIP., MAINT. & REPAIR	1,508.00	2,214.00	0.00	4,215.00	2,001.00	52.53	47.47
410-740	MAJOR EQUIPMENT PURCHASES	14,411.78	56,987.52	252,416.69	0.00	(309,404.21)	0.00	100.00
410-800	GRANT PROCEEDS	1,431.25	4,523.20	0.00	0.00	(4,523.20)	0.00	100.00
410-995	POLICE PROTECTION	809,108.65	3,042,410.34	321,675.95	6,697,838.00	3,333,751.71	50.23	49.77

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		MONTH ENDING 5/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 5/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
FIRE PROTECTION								
411-120	FIRE CHIEF/MARSHALL	16,104.78	59,587.69	0.00	139,575.00	79,987.31	42.69	57.31
411-130	WAGES - STAFF	137,777.14	500,381.47	0.00	1,061,105.00	560,723.53	47.16	52.84
411-200	MATERIALS & SUPPLIES	0.00	0.00	0.00	2,000.00	2,000.00	0.00	100.00
411-210	GENERAL OFFICE SUPPLIES	0.00	213.74	0.00	0.00	(213.74)	0.00	100.00
411-226	BUILDING JANITORIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-227	JANITORIAL/SUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-232	ENGINEERING FUEL	0.00	3,931.45	0.00	15,000.00	11,068.55	26.21	73.79
411-238	UNIFORM EXPENSE	0.00	1,801.23	0.00	10,500.00	8,698.77	17.15	82.85
411-240	GENERAL FIRE POLICE	1,800.00	1,955.98	0.00	0.00	(1,955.98)	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	345.78	8,538.96	13,200.00	4,315.26	67.31	32.69
411-250	EQUIPMENT MAINTENANCE	179.88	2,551.49	0.00	18,000.00	15,448.51	14.17	85.83
411-260	EQUIPMENT NEW	0.00	759.00	0.00	11,500.00	10,741.00	6.60	93.40
411-327	COMMUNICATION MAINTENAN	709.30	1,436.70	0.00	9,000.00	7,563.30	15.96	84.04
411-328	STIPEND-CHIEFS	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
411-329	INCENTIVE FUND	450.00	7,965.50	6,200.00	40,000.00	25,834.50	35.41	64.59
411-331	TRAVEL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-340	GENERAL FIRE PREVENTION	0.00	3,955.22	0.00	5,000.00	1,044.78	79.10	20.90
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	6,495.00	29,507.00	0.00	45,000.00	15,493.00	65.57	34.43
411-360	BUILDING OPERATIONS	10,737.84	49,806.44	0.00	70,000.00	20,193.56	71.15	28.85
411-361	BLDG. OPER/SUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-363	HYDRANT SERVICE	3,302.76	32,980.14	0.00	100,000.00	67,019.86	32.98	67.02
411-372	ENGINEERING MAINTENANCE	2,882.62	10,362.64	0.00	50,000.00	39,637.36	20.73	79.27
411-373	BUILDING MAINTENANCE	6,993.73	28,791.18	0.00	32,000.00	3,208.82	89.97	10.03
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	3,597.25	0.00	15,000.00	11,402.75	23.98	76.02
411-460	GENERAL TRAINING	1,765.00	5,510.66	0.00	16,000.00	10,489.34	34.44	65.56
411-461	FIRE RELIEF ASSN STATE	0.00	115,779.23	0.00	0.00	(115,779.23)	0.00	100.00
411-700	CAPITAL EQUIP.FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-740	MAJOR EQUIPMENT	7,302.50	7,302.50	83,210.34	0.00	(90,512.84)	0.00	100.00
411-995	FIRE PROTECTION	196,500.55	868,522.29	97,949.30	1,664,380.00	697,908.41	58.07	41.93
	PROTECTION TO PERSON &	1,005,609.20	3,910,932.63	419,625.25	8,362,218.00	4,031,660.12	51.79	48.21

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CODE ENFORCEMENT								
413-120	SALARY - DIRECTOR	15,245.46	58,000.02	0.00	134,227.00	76,226.98	43.21	56.79
413-130	SALARY/PROFESSIONAL STA	10,274.91	39,374.67	0.00	90,749.00	51,374.33	43.39	56.61
413-140	SALARY - CLERICAL	14,094.00	50,822.03	0.00	122,157.00	71,334.97	41.60	58.40
413-200	MATERIALS & SUPPLIES	0.00	401.94	0.00	1,500.00	1,098.06	26.80	73.20
413-240	GENERAL EXPENSES	0.00	3,725.38	0.00	8,200.00	4,474.62	45.43	54.57
413-260	MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-314	ZONING HEARING SOLICITO	1,937.50	8,797.50	0.00	15,000.00	6,202.50	58.65	41.35
413-316	ZONING HEARING STENO.	792.00	2,873.75	0.00	15,000.00	12,126.25	19.16	80.84
413-317	PEST CONTROL	0.00	1,421.00	0.00	1,800.00	379.00	78.94	21.06
413-340	ADVERTISING & PRINTING	415.00	3,424.10	0.00	9,000.00	5,575.90	38.05	61.95
413-450	CONTRACT SERVICES	0.00	24,829.23	0.00	82,000.00	57,170.77	30.28	69.72
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	63,155.81	0.00	0.00	63,155.81	0.00	100.00
413-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	CODE ENFORCEMENT	42,758.87	256,825.43	0.00	479,633.00	222,807.57	53.55	46.45

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	MONTH ENDING 5/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 5/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
EMERGENCY MANAGEMENT							
415-120	FIRE CHIEF/MARSHALL	0.00	0.00	0.00	0.00	0.00	100.00
415-130	WAGES - STAFF	0.00	0.00	0.00	0.00	0.00	100.00
415-200	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	100.00
415-238	UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	100.00
415-240	GENERAL EXPENSE	296.73	296.73	0.00	11,200.00	10,903.27	2.65 97.35
415-450	CONTRACTED SERVICES	0.00	637.14	0.00	0.00	(637.14)	0.00 100.00
415-740	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	100.00
415-800	EMER MANAGEMENT COORD	2,014.93	2,014.93	7,302.50	12,000.00	2,682.57	77.65 22.35
	EMERGENCY MANAGEMENT	2,311.66	2,948.80	7,302.50	23,200.00	12,948.70	44.19 55.81

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	MONTH ENDING 5/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 5/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %	
SOLID WASTE COLLECTION & DISPOSAL								
427-130	SALARIES & WAGES	141,886.55	467,304.12	0.00 1,464,391.00	997,086.88	31.91	68.09	
427-131	OVERTIME	2,991.28	17,131.97	0.00 22,212.00	5,080.03	77.13	22.87	
427-191	UNIFORM MAINTENANCE	872.99	4,292.66	0.00 12,000.00	7,707.34	35.77	64.23	
427-192	SAFETY EQUIPMENT	239.89	2,046.81	0.00 5,000.00	2,953.19	40.94	59.06	
427-195	BOOT ALLOWANCE	0.00	180.00	0.00 3,600.00	3,420.00	5.00	95.00	
427-240	GENERAL EXPENSE	0.00	31.93	0.00 (0.00	31.93)	0.00	100.00	
427-331	BIO'GRDBL BAGS	0.00	0.00	0.00 0.00	0.00	0.00	100.00	
427-365	DISPOSAL FEES	44,291.45	176,177.89	0.00 480,870.00	304,692.11	36.64	63.36	
427-384	RECYCLING FEES	0.00	1,311.52	0.00 140,000.00	138,688.48	0.94	99.06	
427-740	MAJOR EQUIPMENT PURCHASES	0.00	0.00	0.00 (816,948.00)	816,948.00)	0.00	100.00	
427-800	GRANT PROCEEDS	0.00	0.00	0.00 0.00	0.00	0.00	100.00	
	SOLID WASTE COLLECTION	190,282.16	668,476.90	816,948.00	2,128,073.00	642,648.10	69.80	30.20
PUBLIC WORKS/HWY								
430-120	SALARY - SUPT.	16,120.65	60,809.05	0.00 141,412.00	80,602.95	43.00	57.00	
430-130	WAGES	134,739.94	485,801.62	0.00 998,445.00	512,643.38	48.66	51.34	
430-131	OVERTIME	4,689.93	89,289.53	0.00 190,000.00	100,710.47	46.99	53.01	
430-191	UNIFORM MAINTENANCE	872.99	4,292.68	0.00 11,500.00	7,207.32	37.33	62.67	
430-195	PW BOOT ALLOWANCE	400.00	799.95	0.00 2,600.00	1,800.05	30.77	69.23	
430-200	MATERIALS & SUPPLIES	3,702.50	7,906.70	0.00 30,000.00	22,093.30	26.36	73.64	
430-210	OFFICE SUPPLIES	55.15	55.15	0.00 1,800.00	1,744.85	3.06	96.94	
430-240	GENERAL EXPENSE	1,960.00	5,066.26	0.00 15,000.00	9,933.74	33.78	66.22	
430-245	CEMENT/BLACKTOP	0.00	0.00	0.00 0.00	0.00	0.00	100.00	
430-260	MINOR EQUIPMENT	2,890.78	2,890.78	0.00 9,000.00	6,109.22	32.12	67.88	
430-313	ENGINEERING SERVICES	40,208.34	202,784.75	0.00 107,500.00 (95,284.75)	188.64 (88.64)			
430-320	COMMUNICATION EXPENSE	0.00	0.00	0.00 0.00	0.00	0.00	100.00	
430-330	VEHICLE OPERATING EXPENSE	74,631.77	303,251.70	28,114.72 690,000.00	358,633.58	48.02	51.98	
430-340	ADVERTISING & PRINTING	0.00	0.00	0.00 0.00	0.00	0.00	100.00	
430-372	ROAD IMPROVEMENTS	0.00	0.00	0.00 0.00	0.00	0.00	100.00	
430-373	TRAFFIC SIGNAL PROGRAM (	72,044.59)	43,072.17	4,688.00 144,254.00	96,493.83	33.11	66.89
430-374	EQUIP./MAINT. & REPAIRS	0.00	0.00	0.00 0.00	0.00	0.00	100.00	
430-384	RENTAL - EQUIPMENT	0.00	0.00	0.00 10,000.00	10,000.00	0.00	100.00	
433-130	LIGHT & SIGN WAGES	0.00	0.00	0.00 0.00	0.00	0.00	100.00	
436-300	DRAINAGE IMPROVEMENTS	0.00	0.00	0.00 15,000.00	15,000.00	0.00	100.00	
438-300	CONTRACTED SERVICES	0.00	18,729.40	0.00 30,000.00	11,270.60	62.43	37.57	
439-740	MAJOR EQUIPMENT PURCHASES	0.00	0.00	0.00 0.00	0.00	0.00	100.00	
439-800	GRANT PROCEEDS	0.00	0.00	0.00 0.00	0.00	0.00	100.00	
	PUBLIC WORKS/HWY	208,227.46	1,224,749.74	32,802.72	2,396,511.00	1,138,958.54	52.47	47.53

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

PAGE 12

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

PAGE 13

	MONTH ENDING 5/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 5/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %	
INTERGOVERNMENTAL EXPENDITURES								
481-700	CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	100.00	
481-710	OPEN SPACE FUND	0.00	0.00	0.00	0.00	0.00	100.00	
481-720	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	100.00	
	INTERGOVERNMENTAL EXPEN	0.00	0.00	0.00	0.00	0.00	100.00	
MISC. GOVT. EXPENSES/EMPL								
483-160	PENSION FUNDS	0.00	40.00	0.00	3,313,427.00	3,313,387.00	0.00	100.00
483-161	SOCIAL SECURITY TAXES	116,802.72	456,294.48	0.00	1,034,127.00	577,832.52	44.12	55.88
486-156	HEALTH & LIFE INSURANCE	540,615.62	1,433,183.87	0.00	3,100,000.00	1,666,816.13	46.23	53.77
486-162	UNEMPLOYMENT COMPENSATI	0.00	58,612.69	0.00	115,000.00	56,387.31	50.97	49.03
483-995	MISC GOVT EXPENSES/EMPL	657,418.34	1,948,131.04	0.00	7,562,554.00	5,614,422.96	25.76	74.24
INSURANCE								
486-352	PROP./LIAB. INSURANCE	112,074.00	219,148.00	0.00	428,296.00	209,148.00	51.17	48.83
486-354	WORKERS COMPENSATION	114,695.25	229,390.50	0.00	492,629.00	263,238.50	46.56	53.44
486-995	INSURANCE	226,769.25	448,538.50	0.00	920,925.00	472,386.50	48.71	51.29
	MISC GOVT EXPEND	884,187.59	2,396,669.54	0.00	8,483,479.00	6,086,809.46	28.25	71.75
INTERFUND OPERATING TRANSFERS								
492-860	TRANSFER TO STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-861	TRANSFER TO DEA PROCEED	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-862	TRANSFER TO FEES IN LIE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-863	TRANSFER TO LIQUID FUEL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-864	TRANSFER TO CAPITAL RES	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100.00
492-865	TRANSFER TO TRAFFIC IMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-866	TRANSFER TO DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-997	TOTAL OPERATING TRANSFE	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100.00
	TOTAL EXPENDITURES	2,869,039.34	10,582,568.56	1,373,013.17	27,526,879.00	15,571,297.27	43.43	56.57

UPPER MORELAND TOWNSHIP
STATEMENT OF FINANCIAL POSITION
LIQUID FUEL FUND
Fiscal Year 25 Period 05

ASSETS

CASH ON HAND	965,460.62
ACCOUNTS RECEIVABLE	500.00
TOTAL ASSETS	----- 965,960.62 =====

LIABILITIES & FUND BALANCE

FUND BALANCE (SURPLUS)	456,682.80
REVENUE CONTROL ACCOUNT	691,126.45
EXPENSE CONTROL ACCOUNT	(181,848.63)
TOTAL LIABS. & FUND BAL.	----- 965,960.62 =====

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

PAGE 1

MONTH ENDING	YEAR-TO-DATE	ENCUMBERED	BUDGETED
5/31/25	TRANSACTIONS AS OF 5/31/25	AMOUNT	UNDER(OVER)

REVENUE

341-000	INTEREST EARNED	3,454.59	11,260.44	0.00	30,000.00	18,739.56	37.53	62.47
363-000	LIQUID FUELS ALLOC	0.00	677,582.40	0.00	664,692.00	(12,890.40)	101.94	(1.94)
363-100	SNOW REMOVAL GRANTS	500.00	2,283.61	0.00	0.00	(2,283.61)	0.00	100.00
380-000	FUND BALANCE TRANSFER	0.00	0.00	0.00	235,958.00	235,958.00	0.00	100.00
392-100	TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	TOTAL REVENUE	3,954.59	691,126.45	0.00	930,650.00	239,523.55	74.26	25.74

EXPENDITURES

432-245	SNOW AND ICE MATERIALS	0.00	93,687.20	100,160.00	172,150.00	(21,697.20)	112.60	(12.60)
433-245	STREET SIGN MATERIALS	2,209.49	8,451.68	0.00	12,000.00	3,548.32	70.43	29.57
434-240	LIGHT FIXTURES	0.00	210.00	4,905.00	1,500.00	(3,615.00)	341.00	(241.00)
434-246	MATERIALS/SUPPLIES	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
434-361	ELECTRICITY	12,578.76	79,499.75	0.00	150,000.00	70,500.25	53.00	47.00
438-600	BRIDGE REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
438-740	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-200	PAVING MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-210	PUBLIC IMPROVEMENTS	0.00	0.00	0.00	590,000.00	590,000.00	0.00	100.00
	TOTAL EXPENDITURES	14,788.25	181,848.63	105,065.00	930,650.00	643,736.37	30.83	69.17

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

DEBT FUND

Fiscal Year 25 Period 05

ASSETS

CASH ON HAND	2,523,498.98
RE TAX LIENS RECEIVABLE	1,513.76
TOTAL ASSETS	----- 2,525,012.74
	=====

LIABS. & FUND BALANCE

DEFERRED REVENUE CURB & SDWALK	8,204.92
DEFERRED REVENUE RE TAX LIENS	1,513.76
FUND BALANCE SURPLUS	918,291.57
REVENUE CONTROL ACCOUNT	1,702,184.24
EXPENSE CONTROL ACCOUNT	(105,181.75)
TOTAL LIABS. & FUND BALANCE	----- 2,525,012.74
	=====

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

PAGE 1

	MONTH ENDING 5/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 5/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %	
REVENUE								
301-150	DEBT SERVICE	28,802.99	1,692,592.24	0.00	1,818,954.00	126,361.76	93.05	6.95
301-200	PRIOR YEAR R/E TAXES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500	LIENS	2,137.40	5,113.18	0.00	8,000.00	2,886.82	63.91	36.09
301-600	R/E INTERIMS	21.82	948.48	0.00	3,000.00	2,051.52	31.62	68.38
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	1,053.63	3,530.34	0.00	6,000.00	2,469.66	58.84	41.16
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	32,015.84	1,702,184.24	0.00	1,835,954.00	133,769.76	92.71	7.29
392-000	TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
EXPENDITURES								
471-300	PRIN./INT.-BONDS	0.00	95,283.77	0.00	1,812,511.00	1,717,227.23	5.26	94.74
471-400	PRINCIPAL- NEW RADIOS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
471-600	LEASE PAYMENTS	1,764.95	8,497.23	0.00	22,150.00	13,652.77	38.36	61.64
471-700	OTHER EXPENSE	754.25	1,400.75	0.00	1,293.00	(107.75)	108.33	(8.33)
492-861	TRANSFER TO FUND BALANC	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	TOTAL EXPENDITURES	2,519.20	105,181.75	0.00	1,835,954.00	1,730,772.25	5.73	94.27

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

ESCROW

Fiscal Year 25 Period 05

ASSETS

CASH	920,394.71
TOTAL ASSETS	-----
	920,394.71
	=====

LIABILITIES

POLICE DOMESTIC VIOLENCE ROOM	3,810.00
PARKS	13,976.56
PARKS GOLDEN AGE CLUB	26,302.45
VETERANS MEMORIAL PARK	80,806.13
PROFESSIONAL SERVICE AGREEMENTS	189,290.58
CONTRACTED SERVICES	45.00
JERC PROTEST TAX ESCROW	(37,328.14)
REAL ESTATE TAXES	16,756.51
1845 BYBERRY RD SUBDIVISION	18.00
POLICE	20,597.00
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
FIRE ESCROW - GENE BALL	30,999.42
FIRE ESCROW - MAKSIM SIMANAU	23,515.55
TOTAL LIABILITIES	-----
	920,394.71
	=====

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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CHERYL LOCKARD
Vice President

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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

Agenda Summary

Finance and Administration Committee Meeting – June 16, 2025

Agenda Item: Authorization to Advertise Bid for Rt. 611 and 263 Signal Upgrades

Prepared by: Patrick Stasio, Township Manager

Attachments: N/A

Background/Analysis: The project includes the addition of video/radar stopbar and dilemma zone detection along the York Rd and Easton Rd. corridors. The controllers will be UCC compatible and will connect to the PennDOT TMC Maxview system. The project includes the installation of new signal heads with retro-reflective backplates.

The route 611 corridor is identified by PennDOT as a super critical corridor of the area transportation network. The project allows for future expandability of the system to provide Advanced Traffic Management to handle additional growth.

Fiscal Impact/Sources: A Green Light Go grant in the amount of \$513,360 was awarded. The Township match is 20% or \$128,340. The complete project is estimated to be less than \$650,000.

Alternatives: N/A

Recommend Action: Recommend the Committee move this for Board of Commissioners action at the July 7, 2025, Regular Meeting.

Equal Opportunity Employer

VISIT US ON THE WEB @ www.uppermoreland.org

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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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 – June 16, 2025

Agenda Item: **Tax Assessment Appeal – Kahuna Holdings, LLC**

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

Attachments: 2800 Turnpike Drive Settlement Memo 5-6-25

Background/Analysis: The School District has negotiated a tax settlement with Kahuna Holdings, LLC for a property located at 2800 Turnpike Drive. The settlement would increase the assessed value of the property for tax year 2025 as follows:

Old Assessment - \$296,520
New Assessment - \$435,920

Fiscal Impact/Source: \$1,019 underpayment owed to the Township for tax year 2025

Additionally, the Taxpayer's tax obligation will be increased by \$1,019 for tax year 2025 onward

Alternatives: N/A

Recommended Action: The Board of Commissioners approve the proposed settlement of Tax Assessment Appeal for 2800 Turnpike Drive at the July 7, 2025 Regular Meeting.

CONFIDENTIAL MEMORANDUM

TO: **Upper Moreland Township**

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

DATE: **May 6, 2025**

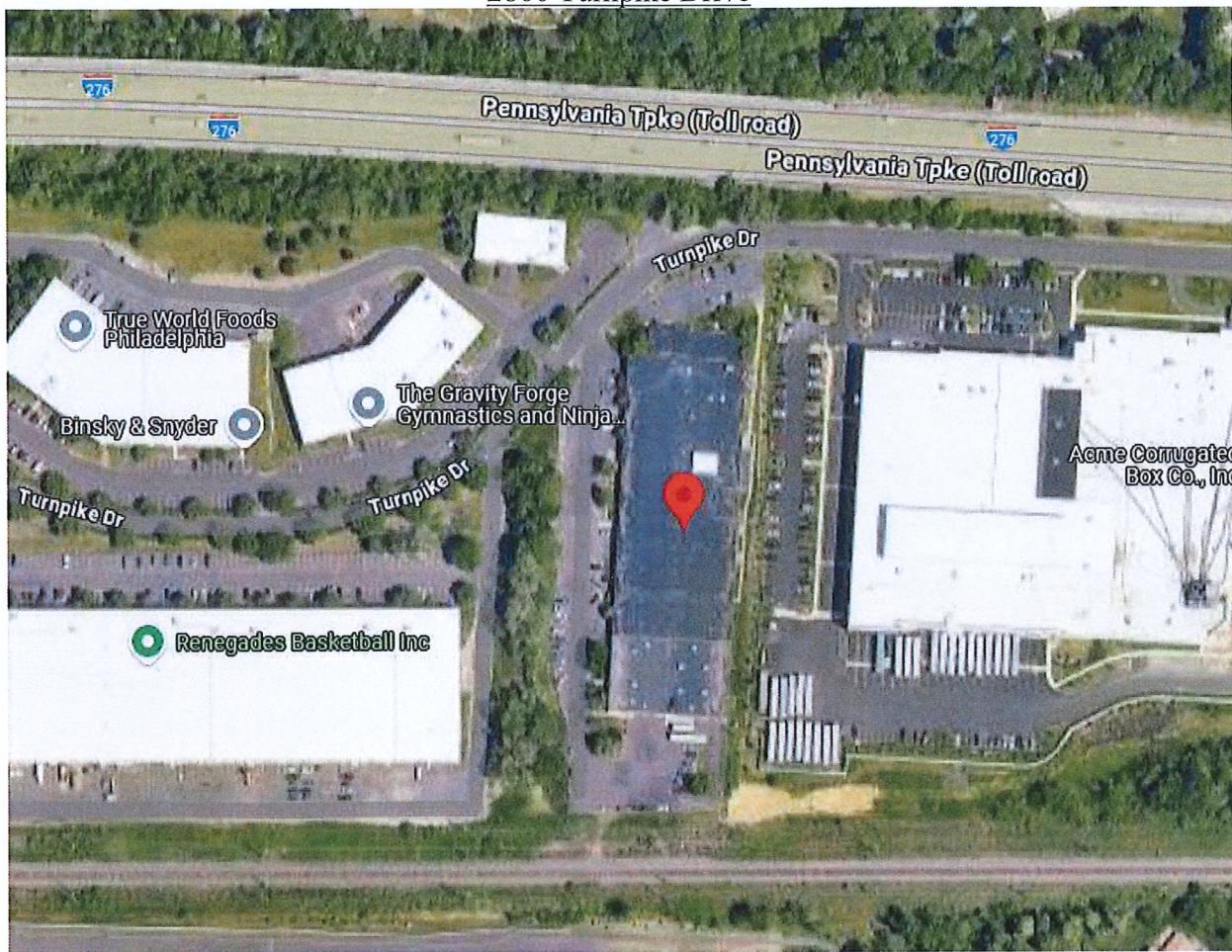
RE: **2800 Turnpike Drive, Upper Moreland Township**
Upper Moreland School District v. Montgomery County Board of
Assessment Appeals, et al., Montgomery County, CCP, Docket No. 2024-
27437

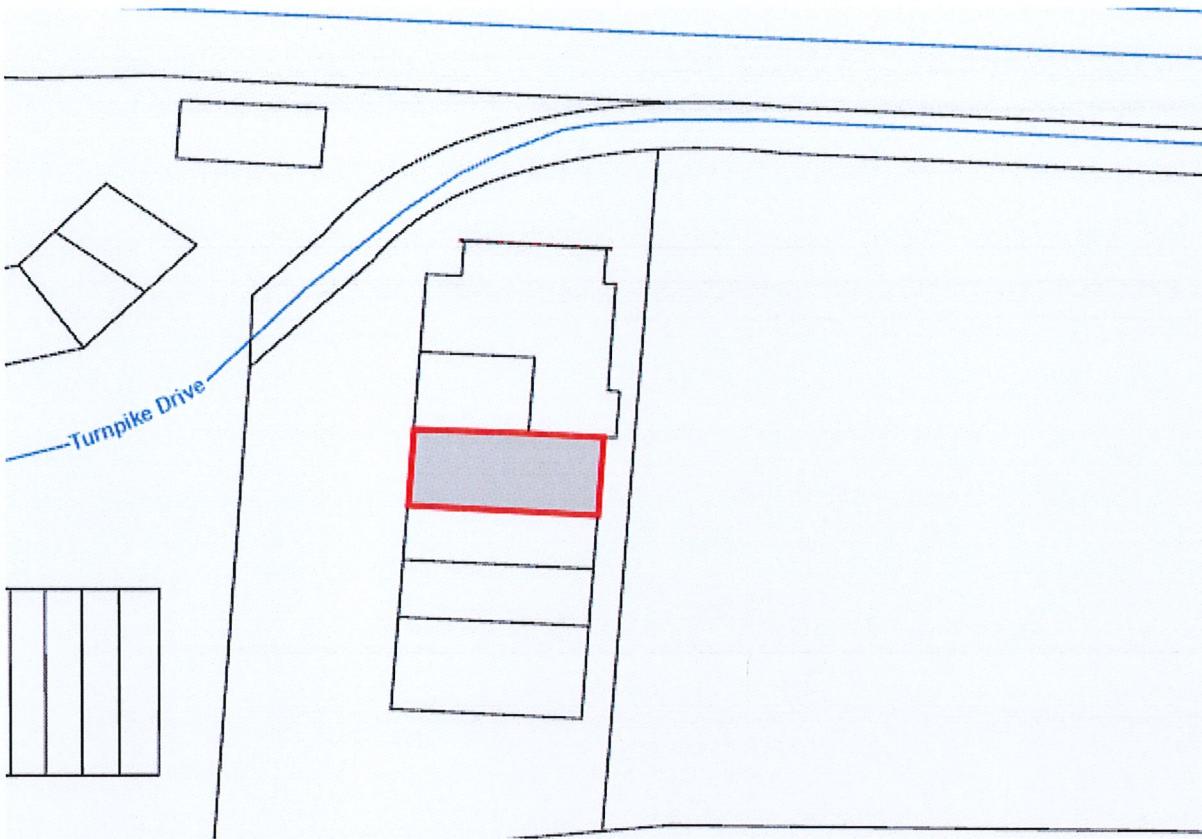
This summary memorandum regards an assessment appeal filed by the Upper Moreland School District. Our office has been contacted by the attorney representing the School District to propose a settlement of this pending appeal. This memorandum provides the Board of Commissioners with a summary of the pertinent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

I. PROPERTY DESCRIPTION

The property at issue is situated on 13,486 square feet, is identified as Parcel #59-00-17698-03-6 with address of 2800 Turnpike Drive, Upper Moreland Township, and is owned by Kahuna Holdings, LLC (“the Taxpayer”). This property is improved with an industrial building.

2800 Turnpike Drive





The School District filed an appeal for the property tax for the 2025 tax year. The assessed value for 2800 Turnpike Drive is \$296,520.00. Based upon the applicable Common Level Ratio, the implied market value is \$901,276.60 for tax year 2025 (CLR of 32.9%). In 2024, 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 \$1,324,984.80 for tax year 2025. Applying the applicable Common Level Ratio, the assessed value would become \$435,920.00, resulting in an increase of the assessed value of \$139,400.00 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 2800 Turnpike Drive, should the settlement offer be accepted.

UPPER MORELAND TOWNSHIP

Year	Old Assessment	New Assessment	Difference in Assessment	Millage Rate	Underpayment
2025	\$296,520	\$435,920	\$139,400	7.309	\$1,019.00

Based on the proposed settlement, Should the Township agree to the settlement, the Taxpayer will owe an additional \$1,019.00 for tax year 2025. Additionally, the Taxpayer's tax obligation will be increased by \$1,019.00 for tax year 2025 onward.

Within sixty days of approval of the settlement by the Court the Township should, 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 increased to \$435,920.00 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.

**UPPER MORELAND SCHOOL
DISTRICT,**

v.

**: IN THE COURT OF COMMON PLEAS
MONTGOMERY COUNTY, PENNSYLVANIA
:
No. 2024 - 27437**

**MONTGOMERY COUNTY BOARD OF
ASSESSMENT APPEALS, ET AL**

**: CIVIL ACTION - LAW
Parcel No. 59-00-17698-03-6**

ORDER

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

IT IS FURTHER Ordered and Decreed that the Montgomery County Board of Assessment Appeals shall make the appropriate 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
DEBORAH R. STAMBAUGH, ESQUIRE
Attorney I.D. No. 318221/ 325032
Blue Bell Executive Campus
460 Norristown Road, Suite 110
Blue Bell, Pennsylvania 19422
(610) 825-8400

Attorneys for Intervenors,
Upper Moreland School District

**UPPER MORELAND SCHOOL
DISTRICT,**

: **IN THE COURT OF COMMON PLEAS**
: **MONTGOMERY COUNTY, PENNSYLVANIA**
:
: **No. 2024 - 27437**
:
:
: **CIVIL ACTION - LAW**
: **Parcel No. 59-00-17698-03-6**

STIPULATION TO SETTLE

It is hereby stipulated by and between Justin D. Barbeta, Esquire, attorney for Upper Moreland School District, Appellant; Samantha A. Magee, Esquire, solicitor for the Montgomery County Board of Assessment Appeals, Appellee; Property Owner, Kahuna Holdings LLC, by its attorney, Benjamin R. Picker, Esquire, Brian O. Phillips, Esquire, Assistant County Solicitor for Montgomery County, and James Gallagher, Esquire, attorney for Upper Moreland Township, Intervenors, that the above-captioned assessment appeal is settled based upon the following agreements:

1. Effective January 1, 2025 for the Township and County and July 1, 2025 for the School District, the assessment for tax parcel number 59-00-17698-03-6, being 2800 Turnpike Drive, Upper Moreland Township, Montgomery County, Pennsylvania (hereinafter the "Property") shall be increased from Two Hundred Ninety Six Thousand, Five Hundred Twenty (296,520), which results in a Market Value of Nine Hundred One Thousand, Two Hundred Seventy Seven (901,277) Dollars to Four Hundred Thirty Five Thousand, Nine Hundred Twenty (435,920), which results in a Market Value of One Million, Three Hundred Twenty Four

Thousand, Nine Hundred Eighty Five (1,324,985) Dollars. This will be an increase in assessment of One Hundred Thirty Nine Thousand, Four Hundred (139,400).

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

<u>Township</u>					
<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Underpayment</u>
2025	296,520	435,920	139,400	7.309	1,019.00

<u>County</u>					
<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Underpayment</u>
2025	296,520	435,920	139,400	5.252	732.00

<u>Community College</u>					
<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Underpayment</u>
2025	296,520	435,920	139,400	0.39	54.00

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

4. Property Owner shall pay the additional taxes due under this Stipulation pursuant to interim bills and/or invoices, which shall include a new two percent (2%) discount period and a ten percent (10%) penalty provision for late payments, issued by the taxing authorities reflecting such amounts.

5. The District and Property Owner agree to not appeal the assessment on the Property through the 2027 tax year unless there is a change in assessment due to a countywide reassessment 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 for the Property shall remain 435,920 unless changed by reason of an assessment appeal, countywide reassessment, change in the Property, or otherwise as permitted by applicable law.

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

8. 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.

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

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

11. 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.

Benjamin R. Picker, Esquire
Attorney for Property Owner

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

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

Brian O. Phillips, Esquire
Attorney for Montgomery County

James Gallagher, Esquire
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

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

Agenda Summary

Finance and Administration Committee Meeting – June 16, 2025

Agenda Item:	Tax Assessment Appeal – Philadelphia Suburban Development Corp.
Prepared by:	John Bates, Asst. Township Manager / Director of Finance
Attachments:	2607 Easton Road Settlement Memo 5-6-25
Background/Analysis:	The School District has negotiated a tax settlement with Philadelphia Suburban Development Corp. for a property located at 2607 Easton Road. The settlement would increase the assessed value of the property for tax year 2025 as follows: Old Assessment - \$312,550 New Assessment - \$394,800
Fiscal Impact/Source:	\$601 underpayment owed to the Township for tax year 2025 Additionally, the Taxpayer's tax obligation will be increased by \$601 for tax year 2025 onward
Alternatives:	N/A
Recommended Action:	The Board of Commissioners approve the proposed settlement of Tax Assessment Appeal for 2607 Easton Road at the July 7, 2025 Regular Meeting.

CONFIDENTIAL MEMORANDUM

TO: **Upper Moreland Township**

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

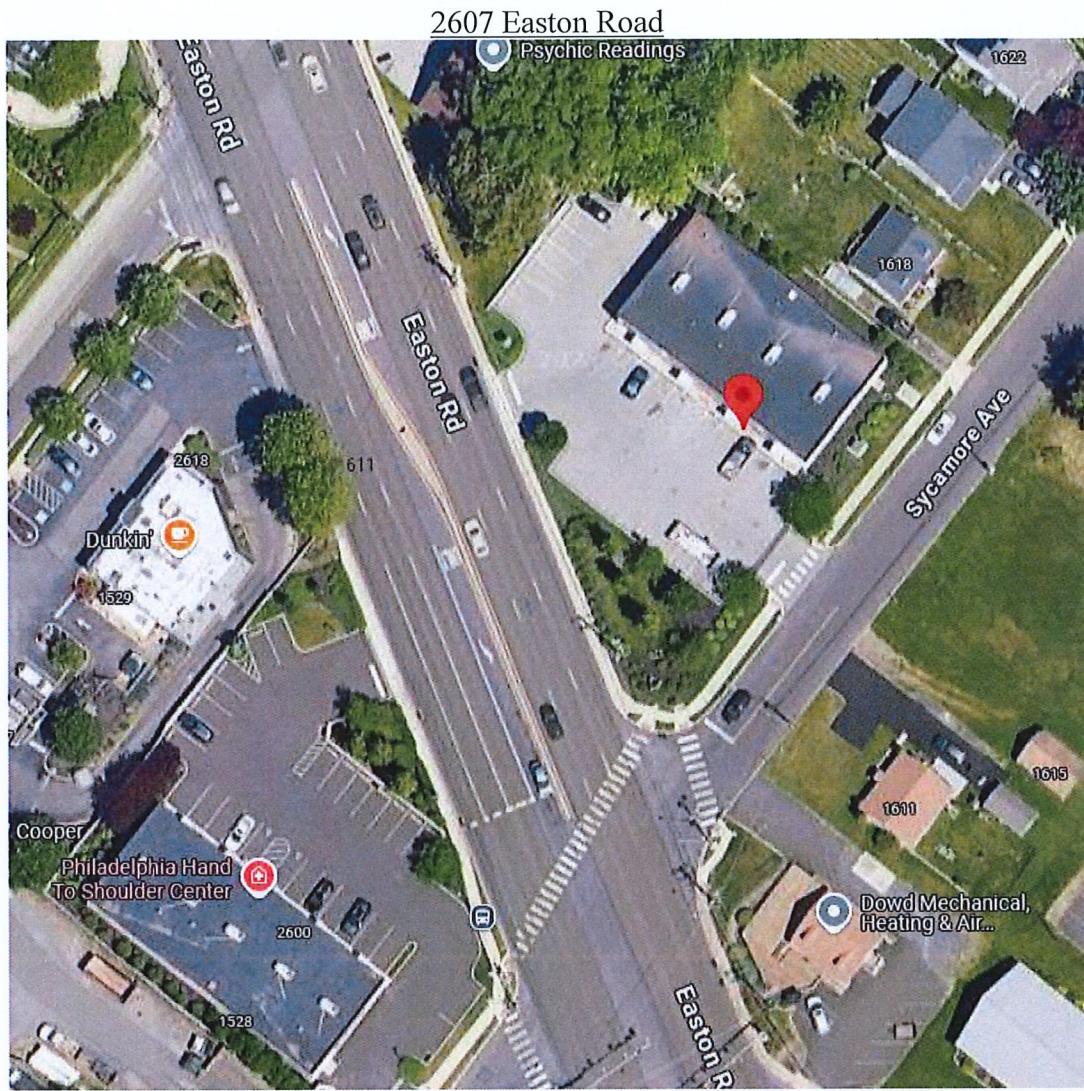
DATE: **May 6, 2025**

RE: **2607 Easton Road, Upper Moreland Township**
Upper Moreland School District v. Montgomery County Board of
Assessment Appeals, et al., Montgomery County, CCP, Docket No. 2024-
27436

This summary memorandum regards an assessment appeal filed by the 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 26,667 square feet, is identified as Parcel #59-00-05464-00-3 with address of 2607 Easton Road, Upper Moreland Township, and is owned by Philadelphia Suburban Development Corp. (“the Taxpayer”). This property is improved with a strip mall.



The School District filed an appeal for the property tax for the 2025 tax year. The assessed value for 2607 Easton Road is \$312,550.00. Based upon the applicable Common Level Ratio, the implied market value is \$950,000.00 for tax year 2025 (CLR of 32.9%). In 2024, 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 \$1,200,000.00 for tax year 2025. Applying the applicable Common Level Ratio, the assessed value would become \$394,800.00, resulting in an increase of the assessed value of \$82,250.00 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 2607 Easton Road, should the settlement offer be accepted.

UPPER MORELAND TOWNSHIP

Year	Old Assessment	New Assessment	Difference in Assessment	Millage Rate	Underpayment
2025	\$312,550	\$394,800	\$82,250	7.309	\$601.00

Based on the proposed settlement, Should the Township agree to the settlement, the Taxpayer will owe an additional \$601.00 for tax year 2025. Additionally, the Taxpayer's tax obligation will be increased by \$601.00 for tax year 2025 onward.

Within sixty days of approval of the settlement by the Court the Township should, 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 increased to \$394,800.00 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.

UPPER MORELAND SCHOOL : IN THE COURT OF COMMON PLEAS
DISTRICT, : MONTGOMERY COUNTY, PENNSYLVANIA
: :
v. : No. 2024 - 27436
: :
MONTGOMERY COUNTY BOARD OF : CIVIL ACTION - LAW
ASSESSMENT APPEALS, : Parcel No. 59-00-05464-00-3

ORDER

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

IT IS FURTHER Ordered and Decreed that the Montgomery County Board of Assessment
Appeals shall make the appropriate 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
460 Norristown Road, Suite 110
Blue Bell, PA 19422
(610) 825-8400

*Attorneys for Appellant,
Upper Moreland School District*

**UPPER MORELAND SCHOOL
DISTRICT,**

v.

**: IN THE COURT OF COMMON PLEAS
MONTGOMERY COUNTY, PENNSYLVANIA**
**:
: No. 2024 - 27436**

**MONTGOMERY COUNTY BOARD OF
ASSESSMENT APPEALS,**

**: CIVIL ACTION – LAW
: Parcel No. 59-00-05464-00-3**

STIPULATION TO SETTLE

It is hereby stipulated by and between Justin D. Barbetta, Esquire, attorney for Upper Moreland School District, Appellant; Samantha A. Magee, Esquire, solicitor for the Montgomery County Board of Assessment Appeals, Appellee; Property Owner, Philadelphia Suburban Development Corp, by its attorney, George J. Ozorowski, Esquire, Brian O. Phillips, Esquire, Assistant County Solicitor for Montgomery County, and James Gallagher, Esquire, attorney for Upper Moreland Township, Intervenors, that the above-captioned assessment appeal is settled based upon the following agreements:

1. Effective January 1, 2025 for the Township and County and July 1, 2025 for the School District, the assessment for tax parcel number 59-00-05464-00-3, being 2607 Easton Road, Upper Moreland Township, Montgomery County, Pennsylvania (hereinafter the “Property”) shall be increased from Three Hundred Twelve Thousand, Five Hundred Fifty (312,550), which results in a Market Value of Nine Hundred Fifty Thousand (950,000) Dollars to Three Hundred Ninety Four Thousand, Eight Hundred (394,800), which results in a Market Value of One Million, Two Hundred Thousand (1,200,000) Dollars. This will be an increase in assessment of Eighty Two Thousand, Two Hundred Fifty (82,250).

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

<u>Township</u>					
<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Underpayment</u>
2025	312,550	394,800	82,250	7.309	\$601.00

<u>County</u>					
<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Underpayment</u>
2025	312,550	394,800	82,250	5.252	\$432.00

<u>Community College</u>					
<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Underpayment</u>
2025	312,550	394,800	82,250	0.39	\$32.00

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

4. Property Owner shall pay the additional taxes due under this Stipulation pursuant to interim bills and/or invoices, which shall include a new two percent (2%) discount period and a ten percent (10%) penalty provision for late payments, issued by the taxing authorities reflecting such amounts.

5. The assessment for the Property shall remain 394,800 unless changed by reason of an assessment appeal, countywide reassessment, change in the Property, or otherwise as permitted by applicable law.

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

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.

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George J. Ozorowski, Esquire
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