

UPPER MORELAND TOWNSHIP
Committees Meeting Agenda
July 21, 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

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***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/Announcements

IV. Public Comments – Non-Agenda Items Only

V. Approval of Minutes – June 16, 2025 (attachment)

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

- A. Director of Finance
- B. Tax Enforcement Officers
- C. Investment Activity Report
- D. Quarterly Budget Review
- E. Quarterly Bond Issue Report
- F. Quarterly Capital Reserve Fund
- G. Quarterly Restricted Funds

VII. Review of Revenue & Expense Summaries (attachments)

VIII. Personnel:

A. Appointments/Reappointments – None at this time.

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 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.

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IX. Old Business

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 (attachments)
- B. Authorizing Notice to Bidders for Sale of Surplus Equipment (attachments)
- C. Tax Assessment Appeal between the Township, the School District of Upper Moreland and the tax payer, Cole HC Willow Grove PA, LLC, 3940 Commerce Avenue (attachments)
- D. Tax Assessment Appeal between the Township, the School District of Upper Moreland and the tax payer, 500 Manor House, LLC, 500 Manor House Lane (attachments)
- E. Consider the cancellation of the August 18, 2025 Finance and Administrative Committee Meeting.

XI. Other Items

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 Sean Kilkenny, Township Solicitor.
- V. **Announcements** – Nothing to report.
- VI. **Presentation:**
GKO Presentation on Township Building Renovations:
 - Kevin Godshall, AIA Principal discussed project goals and reviewed three draft design options with site plans.
 - The Committee commented about ADA parking, security, lower level offices, natural indoor lighting, wayfinding, grouping of departments, an employee lunch area and lighting around the facility. Opportunities for green energy and cost savings will also be considered in the plans.
 - Commissioner Scull commented about space for the Historical Association. Mr. Stasio stated that potential options include two rooms on the lower level, the SEPTA train station, and the plan also anticipates that the Association will move to a new location.
 - Commissioner McFatridge explained that open space purchased by the Township in the area behind the current building is intended for adding 5,000 sf to the Police Station. Noted that most of entire campus will be impervious except for the first row of parking, which will have minimal green space.
 - Commissioner McFatridge requested that the Committee review the project as a whole and return comments to Mr. Stasio within the week.
 - Mr. Stasio recommended Plan Option 3 as the preference by Township staff and commented that bids tend to be less expensive in the winter as compared to the spring.
 - The Committee requested to receive the Option 2 parking lot design.
 - Cathy Gilmore, Library Director, commented in favor of the Plan, and requested consideration for parking spaces, which are maximized during events and election days.
 - Jamie Lynch and Bob Hayes from CHA Consultants discussed the cost of \$27 million and schedule of the project. Mr. Stasio stated that the cost is conservative, was increased to ensure that numbers are accurate, takes inflation and world affairs into consideration, and

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Committees Meetings
June 16, 2025 - Meeting Minutes**

includes anticipation of the bids. There are opportunities for adjustments prior to bidding to help lower the cost.

- Commissioner McFatrige noted the new Plan's cost is \$7 million less than the previous plan.
- Dr. Lynnette Saunders, Environmental Advisory Council Chair, commented that the design must include bird-safety measures.
- The Committee recommends the Board of Commissioners approve at the July 7, 2025 Regular Meeting.

VII. Approval of Minutes – May 12, 2025:

Commissioner Lockard clarified **Section XIV., Other Items;**, to read, "...proposed that the Township provide a letter in support for additional State funding to SEPTA.

- The Committee unanimously approved the meeting minutes as amended.

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

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

A. Director of Finance

B. Tax Enforcement Officers

C. Investment Activity Report

- The Committee requested Mr. Bates provide a follow up on the Business Privilege Taxes.
- The Committee unanimously approved the above reports as submitted.

X. Review of Financial Statements – May 2025:

A. Revenue and Expense Summaries:

- Mr. Bates explained details of the following:
 - o Township contributions are taken from ARPA funds, which had not been spent until recently and include Montgomery County Community College. In Restricted Funds, the police ammunition expense is part of an annual equitable sharing program through the Department of Justice's Asset Forfeiture Program. Engineering services include multiple items paid by the Township upfront and then recouped to the Township by billing residents and developers. Many engineering services are reimbursed through grants that await submission or completion of items.
- The Committee unanimously approved the summaries as submitted.

XI. Personnel:

A. Appointments/Reappointments:

- The Committee recommends the Board of Commissioners approve at the July 7, 2025 Regular Meeting:
 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.

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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):

- The Committee directed anyone applying to the following vacancies to send their resume and a letter of interest to Pat Stasio, Township Manager:
 1. On the **Historical Commission** to fill the vacancy left by Albert DerMovsesian and serve a current three-year term that will expire on December 31, 2027.
 2. On the **Historical Commission** to fill the vacancy left by Thomas Murt and serve a current three-year term that will expire on December 31, 2027.
 3. On the **Historical Commission** to fill the vacancy left by Brian Tompkins and serve a new three-year term that will expire on December 31, 2026.
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 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.

XII. Old Business:

- A. Authorization to advertise Bid for Route 611/263 Green Light Go Project – Mr. Stasio explained the following:
- The Township was awarded a grant for \$513,000 with a 20% match to upgrade all lights along the York Road and Easton Road corridors from borderline to borderline, based on PennDOT specifications and MaxView systems. The project cost is less than \$650,000. Bids open September 5th and will be awarded by the Board of Commissioners in October. A plan will be implemented and completed by Spring 2026. The grant expires June 2026.
 - The Committee recommends the Board of Commissioners approve at the July 7, 2025 Regular Meeting.

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

- A. Tax Assessment Appeal between the Township, the School District of Upper Moreland and the tax payer, Kahuna Holdings, LLC, 2800 Turnpike Drive:

**Upper Moreland Township
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- The Committee recommends the Board of Commissioners approve at the July 7, 2025 Regular Meeting.
- B. Tax Assessment Appeal between the Township, the School District of Upper Moreland and the tax payer, Philadelphia Suburban Development Corp., 2607 Easton Road:
 - The Committee recommends the Board of Commissioners approve at the July 7, 2025 Regular Meeting.

XIV. Other Items:

- A. Solar panels for Library roof – Mr. Stasio explained the following:
 - Referred by Dr. Lynnette Saunders, Environmental Advisory Council Chair.
 - Met with provider and preparing a proposal for the Commissioners that includes cost savings on electric and possible recovery of costs through the generation of solar power, which benefits the Township.
 - The Committee will continue a discussion at a future Finance & Administrative Committee Meeting.

XV. Public Comments – Nothing to report.

XVI. Commissioner Comments – Nothing to report.

XVII. Adjournment - There being no further business for this Committee, the meeting was adjourned at 8:00 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: July 15, 2025

RE: Department Report for the Month of June 2025

1. Routine daily work (posting, filing, etc.)
2. Invoice processing and payment
3. Accounts Receivable billing and receipts
4. Close and balance books for previous month
5. Prepare financial statements
6. Balance bank statements
7. Preparation of monthly financial and business tax reports
8. Prepare Treasurer's Activity Report
9. Cash flow analysis and funds transfer
10. Initiate and review Township investments
11. Processing and reporting of daily business tax receipts
12. Review and auditing of business tax returns
13. Perform analysis and projects as required
14. 2024 Audit procedures
15. 2025 Bond Issue

Equal Opportunity Employer

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TOWNSHIP of UPPER MORELAND

Montgomery County, Pennsylvania
117 Park Avenue, Willow Grove, PA 19090-3215
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George Kyriakodis, MS, MBA, CFE
Tax Officer/Auditor
215-659-3100 x1045
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Kristi Payne
Tax Officer
215-659-3100 x1044
kpayne@uppermoreland.org

BUSINESS TAX OFFICE

REVENUE ANALYSIS AS OF JUNE 30, 2025

	2024		2025	
	\$5,826,000		\$5,926,000	
	YTD Receipts	% of Budget	YTD Receipts	% of Budget
BUSINESS PRIV.	2,951,633	87%	2,640,527	78%
MERCANTILE	1,800,617	100%	1,765,254	93%
LICENSE	23,697	91%	24,055	93%
PRIOR YEAR MISC.	753,228	126%	1,200,686	200%
TOTALS	\$ 5,529,175	95%	\$ 5,630,522	95%

INCREASE IN RECEIPTS 2024/2025 \$ 101,347 OR 1.8%

AMOUNT UNDER BUDGET = (\$295,478)

2025 BUSINESSES REGISTERED	2,279
2024 BUSINESSES REGISTERED	2,249
AMOUNT OF INCREASE	30

2025 BUSINESSES TERMINATED 237

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 JUNE 2025

Date of Purchase	Name Of Institution	Name of Fund	Investment Type	Amount of Investment	Rate of Interest	Date of Maturity
Various	PLGIT	General Fund		\$ 2,445,651.91	4.13%	N/A
6/4/2010	Hatboro Federal Savings	General Fund	CD	\$ 304,335.83	3.91%	
Total				\$ 2,749,987.74		
8/30/2013	PLGIT	Operating Reserve	Reserve - Class	\$ 1,710,648.29	4.22%	N/A
Various	PLGIT	Capital Reserve Fund	Class	\$ 249,723.45	4.13%	N/A
Various	PLGIT	Fire Truck Fund	Class	\$ 405.44	4.13%	N/A
Various	PLGIT	Liquid Fuels Account	Class	\$ 963,109.45	4.13%	N/A
10/29/2021	PLGIT	American Plan Rescue Act		\$ 1,581,768.08	4.13%	N/A
1/1/2021	PLGIT	GO Bond 2021	Arm	\$ 193,431.65	4.37%	N/A
4/7/2022	PLGIT	GO Bond 2022		\$ 1,015,520.15	4.37%	N/A

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

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

MEMORANDUM

To: Board of Commissioners

From: John Bates

Date: July 15, 2025

Re: Second Quarter Budget Review

The following is a review of the General Fund budget at the end of the second quarter. Please don't hesitate to contact me should you have any questions.

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

REVENUE	2025	2024	2023	2022
Property taxes	97	97	97	97
Business taxes	86	86	84	97
Earned income tax	54	51	54	56
Licenses & permits	57	52	52	30
Fines & forfeits	48	50	48	41
Public safety	48	51	56	60
Highway & sanitation	94	97	96	95
Interest earnings	37	43	177	75
Recreational facilities	85	82	79	47
Miscellaneous income	48	16	51	17
TOTAL REVENUE	78	79	78	81
EXPENDITURES	2025	2024	2023	2022
General administration	49	55	56	50
Police & fire protection	54	53	49	46
Code enforcement	47	47	53	50
Emergency management	44	30	-	56
Waste collection	38	49	46	41
Highway	65	68	52	63
Parks & recreation	41	59	46	38
Library	50	50	50	50
Property, liab. insurance, workers comp.	49	50	53	50
Health insurance, soc. security, pensions	30	26	26	26
TOTAL EXPENDITURES	46	49	47	47

NOTE: As of the end of the second quarter, there were no major variances or unexpected expenditures. Through the midway point of the year, both revenues and expenditures are at expected levels, and operating similarly to prior years.

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

2021 BOND Deposit- January 11, 2021	\$ 5,109,518
Interest Earned to Date	188,217
Less: Note Issuance Costs	(105,738)
Actual Expenditures To Date	<u>(4,993,672)</u>
2021 BOND Balance at 6/30/2025	<u>\$ 198,325</u>
Commitments	(172,200)
Available Balance	<u><u>\$ 26,125</u></u>

<u>Expenditures</u>	<u>Budget</u>	<u>Actual</u>	<u>Commitments</u>	<u>Status</u>
Wireless Access Security Locks	\$ 60,000	\$ 59,126	\$ -	Complete
Replace Fire Alarms	100,000	148,733	-	Complete
Library ADA Improvements	150,000	114,145	-	Complete
Library ADA Grant	(75,000)	(75,000)	-	Complete
Video Equipment Board Room	125,000	89,639	-	Complete
LED Streetlight Project	735,000	573,909	-	Complete
PW - Triaxle Body	103,000	101,185	-	Complete
PW - Small Roller	34,230	34,230	-	Complete
PW - Air Compressor	19,800	19,437	-	Complete
PW - Plow & Hydraulics	33,425	36,593	-	Complete
PW - F550 Crew Cab with Dump	80,789	78,790	-	Complete
PW Ford Explorer	55,000	40,500	-	Complete
PW Traffic Signal Truck	175,250	-	172,200	Q3 2025
Sanitation - Trash Truck	237,781	233,941	-	Complete
Mason's Mill Repave Tennis Courts	340,000	513,372	-	Complete
Mason's Mill Pavilion Replacement	30,000	29,717	-	Complete
Mason's Mill Pickleball Lights	18,000	-	-	Complete
Mason's Mill Safety Surface	80,000	56,875	-	Complete
Brooks St Park Playground Equip.	40,000	27,074	-	Complete
Fair Oaks Basin Grant Watershed	(200,000)	(200,000)	-	Complete
Fair Oaks Basin Grant Montco 2040	(195,000)	(195,000)	-	Complete
Fair Oaks Basin Grant Growing Greener	(165,000)	(165,500)	-	Complete
Township Bldg HVAC	-	34,253	-	Complete
PW Paver	435,000	418,529	-	Complete
Codes Vehicle	43,000	41,771	-	Complete
P&R Zero Turn Mower	13,000	12,464	-	Complete
Pileggi Park Paving	98,000	108,580	-	Complete
Playground Equipment N.Willow Grove	50,000	65,017	-	Complete
P&R Zero Turn Mower	13,000	12,799	-	Complete
P&R Van	30,000	35,000	-	Complete
Trash Cans	-	407,242	-	Complete
Tippers	(14,812)	14,812	-	Complete
Fair Oaks Basin	887,000	806,798	-	Complete
Twp / Police - Building Design & Reno	1,000,000	1,041,724	-	Complete
Replace Sanitary & Sewer Pumps	10,000	10,000	-	Complete
PW Plow Trucks	259,037	256,400	-	Complete
Tub Grinder	700,000	556,518	-	Complete
Grant Tub Grinder	(350,000)	(350,000)	-	Complete
Total	4,955,500.00	4,993,671.76	172,200.00	

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

2022 BOND Deposit- April, 2022	\$ 3,000,000
Interest Earned to Date	144,912
Less: Note Issuance Costs	(107,109)
Actual Expenditures To Date	<u>(2,022,282)</u>
2022 BOND Balance at 6/30/2025	<u>\$ 1,015,520</u>
Commitments	(992,000)
Available Balance	<u><u>\$ 23,520</u></u>

<u>Expenditures</u>	<u>Budget</u>	<u>Actual</u>	<u>Commitments</u>
<u>Admin</u>			
118 Center Ave Purchase and Demo	\$ -	\$ 245,798	\$ -
Woodlawn Purchase and Demo	-	1,711,475	-
Woodlawn Park Master Plan	-	53,923	-
<u>Public Works</u>			
Trash Trucks (2)	-	-	817,000
<u>Fire</u>			
Squad 10 Vehicle (Refurbish)	-	-	75,000
Vehicle #2009 (Replacement)	-	-	60,000
<u>Park & Recreation</u>			
Truck Bed (Replacement)	-	-	22,000
Enclosed Trailer (Replacement)	-	-	18,000
Zero Turn Mower	-	11,087	-
Total	<u>-</u>	<u>2,022,282</u>	<u>992,000</u>

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

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

Capital Reserve Fund Balance at 1/1/25	\$ 149,501
Budgeted Transfer from General Fund	400,000
Interest Earned Year to Date	<u>1,289</u>
Capital Reserve Funds Available	\$ 550,790
2025 Capital Expenditures (detailed below)	<u>(301,066)</u>
Capital Reserve Fund Balance at 6/30/2025	<u>\$ 249,723</u>
Remaining Commitments	<u>(158,555)</u>
Available Balance @ 6/30/2025	<u><u>\$ 91,169</u></u>

2025 Budget Details

<u>Description</u>	<u>Budgeted Amount</u>	<u>Expenditures 6/30/2025</u>
<u>Police</u>		
Fleet Replacement	\$ 263,000	\$ 274,808
Equip. (Handguns, Radios, etc.)	51,600	-
Mobile In-Car & Body Worn Cameras	95,000	-
K9 - Patrol	21,396	1,100
Total Police	<u>\$ 430,996</u>	<u>\$ 275,908</u>
<u>Fire</u>		
PPE Gear (6 sets)	\$ 16,000	\$ 14,970
<u>Public Works</u>		
Sanitation - 95 Gallon Carts	\$ 2,625	\$ -
Garage Door	10,000	10,188
	<u>\$ 12,625</u>	<u>\$ 10,188</u>
Total Capital Expenditures	<u><u>\$ 459,621</u></u>	<u><u>\$ 301,066</u></u>

RESTRICTED FUNDS
TRAFFIC IMPACT FEE FUNDS
UPPER MORELAND TOWNSHIP

PROJECT

Beginning Balance 1/1/2025	\$ 210,711
Developer Contributions	-
Actual Expenditures	-
Traffic Impact Fee Balance at 6/30/2025	<u>\$ 210,711</u>
Commitments	(204,442)
Available Balance	<u><u>\$ 6,269</u></u>

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

RESTRICTED FUNDS
STORMWATER MANAGEMENT
UPPER MORELAND TOWNSHIP

PROJECT

Beginning Balance 1/1/2025	\$ 56,282
Developer Contributions	-
Actual Expenditures	-
Stormwater Management Balance at 6/30/2025	<u>\$ 56,282</u>
Commitments	(5,758)
Available Balance	<u><u>\$ 50,524</u></u>

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

RESTRICTED FUNDS
FEES IN LIEU OF PLANTINGS
UPPER MORELAND TOWNSHIP

PROJECT

Beginning Balance 1/1/2025	\$	232,476
Developer Contributions		-
Actual Expenditures		-
Fees in Lieu of Plantings Balance at 6/30/2025	\$	232,476
Commitments		(58,243)
Available Balance	\$	174,234

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

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

General Fund

Fiscal Year 25 Period 06

ASSETS

CASH	8,554,407.03	
PETTY CASH	825.00	
INVESTMENTS - CD'S	304,335.83	
INVESTMENTS PLGIT	4,155,385.20	
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	1,581,768.08	
ACCOUNTS RECEIVABLE	185,183.01	
TRASH FEES LIENED	69,634.05	
CURB & SIDEWALK LIENS	6,167.39	
MISC LIENS RECEIVABLE	32,933.50	
RE TAX LIENS RECEIVABLE	(72,895.52)	
TAXES RECEIVABLE	1,197,904.75	
DUE FROM BOND ISSUE	98,357.30	
DUE FROM CAPITAL RESERVE FUND	68,200.00	
TOTAL ASSETS		----- 16,702,117.87 =====

LIABILITIES & FUND BALANCE

ACCOUNTS PAYABLE	5,833.86	
TAX ANTICIPATION NOTE	0.00	
DUE TO GOVERNMENT UNITS	3,112.30	
DEFERRED REVENUE TRASH FEES LIENED	58,306.50	
DEFERRED REVENUES	1,342,188.83	
DEFERRED REVENUE RE TAX LIENS	(72,895.52)	
FUND BALANCE (SURPLUS)	4,937,490.54	
OPERATING RESERVE	1,296,864.19	
RESTRICTED-FEES IN LIEU OF	232,476.23	
RESTRICTED-STORMWATER MANAGEMENT	56,282.09	
RESTRICTED DEA PROCEEDS	20,442.80	
RESTRICTED TRAFFIC IMPACT	210,711.13	
REVENUE CONTROL ACCOUNT	21,326,299.41	
EXPENSE CONTROL ACCOUNT	(12,714,994.49)	
TOTAL LIABS & FUND BALANCE		----- 16,702,117.87 =====

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REAL PROPERTY TAXES	378,915.22	9,051,335.91	0.00	9,349,705.00	298,369.09	96.81	3.19
LOCAL ENABLING TAXES	605,649.44	8,763,870.36	0.00	12,030,000.00	3,266,129.64	72.85	27.15
LICENSES & PERMITS	2,849.60	260,745.38	0.00	460,000.00	199,254.62	56.68	43.32
FINES & FORFEITS	14,702.36	64,154.43	0.00	132,500.00	68,345.57	48.42	51.58
INTEREST	38,100.03	127,958.11	0.00	350,000.00	222,041.89	36.56	63.44
INTERGOVERNMENTAL REV	322,100.59	359,761.78	0.00	1,030,359.00	670,597.22	34.92	65.08
DEPARTMENTAL EARNINGS	187,839.65	2,581,084.68	0.00	3,308,302.00	727,217.32	78.02	21.98
MISC.INC	35,535.35	111,949.01	0.00	235,000.00	123,050.99	47.64	52.36
INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
TOTAL RECEIPTS	1,585,692.24	21,320,859.66	0.00	27,476,879.00	6,156,019.34	77.60	22.40

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	MONTH ENDING 06/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 06/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
EXPENDITURES							
400-997-00ADMIN-GEN GOVT	181,082.79	1,274,956.13	58,550.50	2,716,801.00	1,383,294.37	49.08	50.92
410-997-00PROTECTION/PERSONS & PR	720,195.86	4,631,128.49	394,536.17	8,362,218.00	3,336,553.34	60.10	39.90
413-997-00CODE ENFORCEMENT	33,967.29	290,792.72	0.00	479,633.00	188,840.28	60.63	39.37
415-997-00EMERGENCY MANAGEMENT	0.00	2,948.80	7,302.50	23,200.00	12,948.70	44.19	55.81
427-997-00PUB WORKS - SANITATION	140,149.55	808,626.45	823,861.00	2,128,073.00	495,585.55	76.71	23.29
430-997-00PUBLIC WORKS/HWY	156,929.59	1,381,679.33	197,068.15	2,396,511.00	817,763.52	65.88	34.12
450-995-00PARKS & RECREATIONS	158,170.33	702,297.01	62,537.09	1,873,033.00	1,108,198.90	40.83	59.17
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	341,930.52	2,738,600.06	0.00	8,483,479.00	5,744,878.94	32.28	67.72
492-997-00TOTAL OPERATING TRANSFE	400,000.00	400,000.00	0.00	100,000.00 (	300,000.00)	400.00	(300.00)
TOTAL EXPENDITURES	2,132,425.93	12,714,994.49	1,543,855.41	27,526,879.00	13,268,029.10	51.80	48.20

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RECEIPTS

REAL PROPERTY TAXES

301-100	R/E TAXES CURRENT	298,650.03	7,389,522.36	0.00	7,620,269.00	230,746.64	96.97	3.03
301-110	LIBRARY	36,176.67	895,125.29	0.00	923,074.00	27,948.71	96.97	3.03
301-120	FIRE PROTECTION	26,644.00	659,257.76	0.00	679,842.00	20,584.24	96.97	3.03
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	4,162.09	27,816.28	0.00	75,000.00	47,183.72	37.09	62.91
301-501	LIBRARY LIENS	511.12	3,413.09	0.00	12,500.00	9,086.91	27.30	72.70
301-502	FIRE LIENS	378.40	2,508.87	0.00	5,250.00	2,741.13	47.79	52.21
301-600	R/E TAXES INTERIM	10,239.12	14,250.54	0.00	15,000.00	749.46	95.00	5.00
301-601	LIBRARY INTERIMS	1,240.31	1,738.87	0.00	3,000.00	1,261.13	57.96	42.04
301-602	FIRE INTERIMS	913.48	1,280.66	0.00	1,270.00 (	10.66)	100.84	(0.84)
301-995	REAL PROPERTY TAXES	378,915.22	9,051,335.91	0.00	9,349,705.00	298,369.09	96.81	3.19

LOCAL ENABLING TAXES

310-100	REAL ESTATE TRANSFER TA	53,227.54	177,422.91	0.00	570,000.00	392,577.09	31.13	68.87
310-200	EARNED INCOME TAX	275,078.64	2,625,301.87	0.00	4,890,000.00	2,264,698.13	53.69	46.31
310-300	MERCANTILE TAX	9,753.80	1,765,253.66	0.00	1,900,000.00	134,746.34	92.91	7.09
310-500	OCCUPATIONAL PRIV. TAX	24,487.99	354,678.57	0.00	670,000.00	315,321.43	52.94	47.06
310-800	BUSINESS PRIVILEGE TAX	52,857.72	2,640,527.19	0.00	3,400,000.00	759,472.81	77.66	22.34
310-810	PRIOR YEAR BUSINESS TAX	190,243.75	1,200,686.16	0.00	600,000.00 (	600,686.16)	200.11	(100.11)
310-995	LOCAL ENABLING TAXES	605,649.44	8,763,870.36	0.00	12,030,000.00	3,266,129.64	72.85	27.15

LICENSES & PERMITS

321-000	BUSINESS LICENSES	974.60	19,176.05	0.00	26,000.00	6,823.95	73.75	26.25
321-620	CONTRACTORS REGISTRATIO	1,875.00	21,925.00	0.00	33,000.00	11,075.00	66.44	33.56
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	0.00	219,044.33	0.00	400,000.00	180,955.67	54.76	45.24
320-995	LICENSES & PERMITS	2,849.60	260,745.38	0.00	460,000.00	199,254.62	56.68	43.32

FINES & FORFEITS

331-110	MOTOR VEHICLE VIOLATION	240.00	700.00	0.00	1,000.00	300.00	70.00	30.00
331-120	CODE ENFORCEMENT FINES	52.00	67.00	0.00	3,500.00	3,433.00	1.91	98.09

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331-121	FALSE ALARM FINES	0.00	8,300.00	0.00	20,600.00	12,300.00	40.29	59.71
331-130	DISTRICT JUSTICES	14,410.36	55,087.43	0.00	107,400.00	52,312.57	51.29	48.71
331-131	MISC.FINES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
330-995	FINES & FORFEITS	14,702.36	64,154.43	0.00	132,500.00	68,345.57	48.42	51.58

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		MONTH ENDING 6/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 6/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
364-600	REFUSE COLLECTION FEE	50,955.00	1,486,062.80	0.00	1,557,030.00	70,967.20	95.44	4.56
364-601	PRIOR YR.REFUSE COLLECT	236.50	6,739.50	0.00	13,000.00	6,260.50	51.84	48.16
363-995	HIGHWAY & SANITATION	61,418.50	1,529,915.90	0.00	1,630,030.00	100,114.10	93.86	6.14
RECREATIONAL FACILITIES								
367-000	RECREATIONAL FEES	9,288.02	86,217.03	0.00	180,000.00	93,782.97	47.90	52.10
367-100	SUMMER CAMP FEES	16,752.50	485,200.50	0.00	460,000.00 (	25,200.50)	105.48 (	5.48)
367-200	LEAGUE FEES	2,080.00	4,140.00	0.00	14,000.00	9,860.00	29.57	70.43
367-900	DISCOUNT TICKET/TRIPS	1,141.00	4,450.00	0.00	32,000.00	27,550.00	13.91	86.09
367-905	LITTLE BEARS CAMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
367-995	RECREATIONAL FACILITIES	29,261.52	580,007.53	0.00	686,000.00	105,992.47	84.55	15.45
	DEPARTMENTAL EARNINGS	187,839.65	2,581,084.68	0.00	3,308,302.00	727,217.32	78.02	21.98

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		MONTH ENDING 6/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 6/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
MISCELLANEOUS INCOME								
391-100	MISC. INCOME	19,727.96	19,990.65	0.00	100,000.00	80,009.35	19.99	80.01
391-200	INSURANCE INCOME	15,807.39	91,958.36	0.00	35,000.00	56,958.36	262.74	(162.74)
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	35,535.35	111,949.01	0.00	235,000.00	123,050.99	47.64	52.36
INTERFUND OP. TRANS								
392-000	TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-100	TRANSFER FROM FEES IN L	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-200	TRSF FROM STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-600	TRANSFER FROM TRAFFIC I	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-900	TRANSFER FROM CAPITAL R	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-901	TRANSFER FROM DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-902	TRANSFER FROM ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-995	INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS								
395-000	FUND BALANCE TRANSFER	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
395-995	FUND BALANCE TRANSFER	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
TOTAL RECEIPTS		1,585,692.24	21,320,859.66	0.00	27,476,879.00	6,156,019.34	77.60	22.40

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		MONTH ENDING 6/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 6/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
EXPENDITURES								
ADMINISTRATION								
400-113	SALARIES-ELECTED OFFICI	7,656.25	15,312.50	0.00	30,625.00	15,312.50	50.00	50.00
401-121	MANAGER COMPENSATION	14,853.04	96,544.76	0.00	193,090.00	96,545.24	50.00	50.00
401-130	SALARIES - OFFICE	76,624.09	496,575.31	0.00	993,426.00	496,850.69	49.99	50.01
401-200	MATERIAL & SUPPLIES	1,439.88	8,602.62	0.00	15,000.00	6,397.38	57.35	42.65
401-240	GENERAL EXPENSES	6,143.96	50,517.27	0.00	100,000.00	49,482.73	50.52	49.48
401-260	MINOR EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
401-320	COMMUNICATION EXPENSES	6,755.17	89,917.95	14,162.10	361,380.00	257,299.95	28.80	71.20
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	588.72	8,728.66	1,598.40	24,400.00	14,072.94	42.32	57.68
401-450	CONTRACTED SERVICES	38,037.46	137,752.09	16,500.00	150,000.00 (	4,252.09)	102.83 (	2.83)
401-460	RE TAX REFUNDS	0.00	2,491.68	0.00	5,000.00	2,508.32	49.83	50.17
401-520	CONTRIBUTIONS	1,174.13	87,835.80	0.00	48,500.00 (	39,335.80)	181.10 (	81.10)
401-740	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
401-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
402-100	TOWNSHIP AUDITOR	0.00	6,300.00	0.00	65,000.00	58,700.00	9.69	90.31
402-312	EARNED INCOME TAX COLLE	8,206.84	1,338.16	0.00	50,000.00	48,661.84	2.68	97.32
402-314	LEGAL SERVICES	9,539.77	118,392.71	0.00	225,000.00	106,607.29	52.62	47.38
400-995	ADMINISTRATION	171,019.31	1,123,672.99	32,260.50	2,276,921.00	1,120,987.51	50.77	49.23
TAX COLLECTION								
403-114	CONTRACT SERVICES	2,838.46	18,449.99	0.00	36,900.00	18,450.01	50.00	50.00
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	18,449.99	0.00	36,900.00	18,450.01	50.00	50.00
TOWNSHIP BUILDING								
409-140	SALARIES & WAGES	3,276.00	21,986.25	0.00	50,700.00	28,713.75	43.37	56.63
409-200	MATERIALS & SUPPLIES	278.61	1,966.86	0.00	6,250.00	4,283.14	31.47	68.53
409-360	UTILITIES	363.43	17,243.40	0.00	85,000.00	67,756.60	20.29	79.71
409-373	MAINTENANCE & REPAIRS	306.01	60,723.09	26,290.00	183,700.00	96,686.91	47.37	52.63
409-375	SHADE TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
409-450	CONTRACT SERVICES	3,000.97	30,913.55	0.00	77,330.00	46,416.45	39.98	60.02
409-995	TOWNSHIP BUILDING	7,225.02	132,833.15	26,290.00	402,980.00	243,856.85	39.49	60.51
GENERAL ADMINISTRATION		181,082.79	1,274,956.13	58,550.50	2,716,801.00	1,383,294.37	49.08	50.92

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PROTECTION TO PERSONS & PROPERTY							
POLICE PROTECTION							
410-120 CHIEF COMPENSATION	14,261.54	92,700.01	0.00	185,400.00	92,699.99	50.00	50.00
410-130 SALARY - CROSSING GUARD	221.76	1,552.32	0.00	7,256.00	5,703.68	21.39	78.61
410-131 SALARY - LTS., SGTS.	96,000.00	635,830.29	0.00	1,302,669.00	666,838.71	48.81	51.19
410-132 SALARY - PATROL OFFICER	297,422.21	2,092,792.70	0.00	3,965,424.00	1,872,631.30	52.78	47.22
410-133 TWP.OVERTIME	56,357.47	243,709.68	0.00	375,000.00	131,290.32	64.99	35.01
410-134 REIMBURSE OVERTIME	33,352.09	77,900.19	0.00	60,057.00 (	17,843.19)	129.71 (	29.71)
410-135 OVERTIME/COURT/HEARINGS	4,323.27	26,754.71	0.00	52,500.00	25,745.29	50.96	49.04
410-140 SALARY - CLERICAL	34,585.79	204,105.41	0.00	400,489.00	196,383.59	50.96	49.04
410-200 MATERIAL & SUPPLIES	160.16	7,304.77	0.00	18,600.00	11,295.23	39.27	60.73
410-238 UNIFORMS	21,597.57	34,419.49	12,766.66	75,000.00	27,813.85	62.91	37.09
410-239 AMMUNITION	569.17	12,727.69	46,709.52	21,000.00 (	38,437.21)	283.03 (	183.03)
410-240 GENERAL EXPENSE	700.24	16,918.21	0.00	84,750.00	67,831.79	19.96	80.04
410-260 MINOR EQUIPMENT PURCHAS	202.20	30,478.79	0.00	40,000.00	9,521.21	76.20	23.80
410-317 CONTRACT SERVICES	6,875.00	67,399.83	0.00	103,850.00	36,450.17	64.90	35.10
410-320 COMMUNICATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
410-340 ADVERTISING & PRINTING	330.00	1,050.00	0.00	1,628.00	578.00	64.50	35.50
410-372 TRAFFIC SIGNAL REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
410-374 EQUIP., MAINT. & REPAIR	93.25	2,307.25	0.00	4,215.00	1,907.75	54.74	45.26
410-740 MAJOR EQUIPMENT PURCHAS	0.00	56,987.52	252,416.69	0.00 (	309,404.21)	0.00	100.00
410-800 GRANT PROCEEDS	1,441.04	5,964.24	0.00	0.00 (	5,964.24)	0.00	100.00
410-995 POLICE PROTECTION	568,492.76	3,610,903.10	311,892.87	6,697,838.00	2,775,042.03	58.57	41.43

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FIRE PROTECTION							
411-120 FIRE CHIEF/MARSHALL	10,736.52	70,324.21	0.00	139,575.00	69,250.79	50.38	49.62
411-130 WAGES - STAFF	104,025.99	604,407.46	0.00	1,061,105.00	456,697.54	56.96	43.04
411-200 MATERIALS & SUPPLIES	286.35	286.35	0.00	2,000.00	1,713.65	14.32	85.68
411-210 GENERAL OFFICE SUPPLIES	0.00	213.74	0.00	0.00 (	213.74)	0.00	100.00
411-226 BUILDING JANITORIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-227 JANITORIAL/SUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-232 ENGINEERING FUEL	3,172.23	7,103.68	0.00	15,000.00	7,896.32	47.36	52.64
411-238 UNIFORM EXPENSE	487.44	2,288.67	0.00	10,500.00	8,211.33	21.80	78.20
411-240 GENERAL FIRE POLICE	3,210.00	5,165.98	0.00	0.00 (	5,165.98)	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	2,453.00	2,798.78	6,085.96	13,200.00	4,315.26	67.31	32.69
411-250 EQUIPMENT MAINTENANCE	439.99	2,991.48	0.00	18,000.00	15,008.52	16.62	83.38
411-260 EQUIPMENT NEW	281.90	1,040.90	0.00	11,500.00	10,459.10	9.05	90.95
411-327 COMMUNICATION MAINTENAN	683.46	2,120.16	0.00	9,000.00	6,879.84	23.56	76.44
411-328 STIPEND-CHIEFS	183.12	183.12	0.00	5,000.00	4,816.88	3.66	96.34
411-329 INCENTIVE FUND	0.00	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	0.00	29,507.00	0.00	45,000.00	15,493.00	65.57	34.43
411-360 BUILDING OPERATIONS	3,363.43	53,169.87	0.00	70,000.00	16,830.13	75.96	24.04
411-361 BLDG. OPER/SUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00
411-363 HYDRANT SERVICE	3,626.56	36,606.70	0.00	100,000.00	63,393.30	36.61	63.39
411-372 ENGINEERING MAINTENANCE	3,848.36	14,211.00	0.00	50,000.00	35,789.00	28.42	71.58
411-373 BUILDING MAINTENANCE	35.42	28,826.60	0.00	32,000.00	3,173.40	90.08	9.92
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	268.33	5,778.99	0.00	16,000.00	10,221.01	36.12	63.88
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	14,601.00	21,903.50	70,357.34	0.00 (	92,260.84)	0.00	100.00
411-995 FIRE PROTECTION	151,703.10	1,020,225.39	82,643.30	1,664,380.00	561,511.31	66.26	33.74
PROTECTION TO PERSON &	720,195.86	4,631,128.49	394,536.17	8,362,218.00	3,336,553.34	60.10	39.90

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

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	MONTH ENDING 6/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 6/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
CODE ENFORCEMENT							
413-120 SALARY - DIRECTOR	10,163.64	68,163.66	0.00	134,227.00	66,063.34	50.78	49.22
413-130 SALARY/PROFESSIONAL STA	6,849.94	46,224.61	0.00	90,749.00	44,524.39	50.94	49.06
413-140 SALARY - CLERICAL	9,396.00	60,218.03	0.00	122,157.00	61,938.97	49.30	50.70
413-200 MATERIALS & SUPPLIES	0.00	401.94	0.00	1,500.00	1,098.06	26.80	73.20
413-240 GENERAL EXPENSES	125.00	3,850.38	0.00	8,200.00	4,349.62	46.96	53.04
413-260 MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-314 ZONING HEARING SOLICITO	2,675.00	11,472.50	0.00	15,000.00	3,527.50	76.48	23.52
413-316 ZONING HEARING STENO.	4,070.00	6,943.75	0.00	15,000.00	8,056.25	46.29	53.71
413-317 PEST CONTROL	0.00	1,421.00	0.00	1,800.00	379.00	78.94	21.06
413-340 ADVERTISING & PRINTING	687.71	4,111.81	0.00	9,000.00	4,888.19	45.69	54.31
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	33,967.29	290,792.72	0.00	479,633.00	188,840.28	60.63	39.37

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

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	MONTH ENDING 6/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 6/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
EMERGENCY MANAGEMENT							
415-120 FIRE CHIEF/MARSHALL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-130 WAGES - STAFF	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-200 MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-238 UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-240 GENERAL EXPENSE	0.00	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	0.00	100.00
415-800 EMER MANAGEMENT COORD	0.00	2,014.93	7,302.50	12,000.00	2,682.57	77.65	22.35
EMERGENCY MANAGEMENT	0.00	2,948.80	7,302.50	23,200.00	12,948.70	44.19	55.81

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

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	MONTH ENDING 6/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 6/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
SOLID WASTE COLLECTION & DISPOSAL							
427-130 SALARIES & WAGES	94,180.67	561,484.79	0.00	1,464,391.00	902,906.21	38.34	61.66
427-131 OVERTIME	2,015.80	19,147.77	0.00	22,212.00	3,064.23	86.20	13.80
427-191 UNIFORM MAINTENANCE	870.34	5,163.00	0.00	12,000.00	6,837.00	43.03	56.97
427-192 SAFETY EQUIPMENT	0.00	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'GRDBLE BAGS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
427-365 DISPOSAL FEES	19,911.71	196,089.60	0.00	480,870.00	284,780.40	40.78	59.22
427-384 RECYCLING FEES	23,171.03	24,482.55	6,913.00	140,000.00	108,604.45	22.43	77.57
427-740 MAJOR EQUIPMENT PURCHAS	0.00	0.00	816,948.00	0.00 (	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	140,149.55	808,626.45	823,861.00	2,128,073.00	495,585.55	76.71	23.29
PUBLIC WORKS/HWY							
430-120 SALARY - SUPT.	10,747.10	71,556.15	0.00	141,412.00	69,855.85	50.60	49.40
430-130 WAGES	91,804.00	577,605.62	0.00	998,445.00	420,839.38	57.85	42.15
430-131 OVERTIME	6,841.97	96,131.50	0.00	190,000.00	93,868.50	50.60	49.40
430-191 UNIFORM MAINTENANCE	870.34	5,163.02	0.00	11,500.00	6,336.98	44.90	55.10
430-195 PW BOOT ALLOWANCE	0.00	799.95	0.00	2,600.00	1,800.05	30.77	69.23
430-200 MATERIALS & SUPPLIES	2,723.44	10,630.14	0.00	30,000.00	19,369.86	35.43	64.57
430-210 OFFICE SUPPLIES	57.23	112.38	0.00	1,800.00	1,687.62	6.24	93.76
430-240 GENERAL EXPENSE	648.04	5,714.30	0.00	15,000.00	9,285.70	38.10	61.90
430-245 CEMENT/BLACKTOP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-260 MINOR EQUIPMENT	464.00	3,354.78	0.00	9,000.00	5,645.22	37.28	62.72
430-313 ENGINEERING SERVICES (	3,810.86)	198,973.89	0.00	107,500.00 (	91,473.89)	185.09 (	85.09)
430-320 COMMUNICATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
430-330 VEHICLE OPERATING EXPEN	38,824.33	342,076.03	20,180.15	690,000.00	327,743.82	52.50	47.50
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	7,760.00	50,832.17	4,688.00	144,254.00	88,733.83	38.49	61.51
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 PURCHAS	0.00	0.00	172,200.00	0.00 (	172,200.00)	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	156,929.59	1,381,679.33	197,068.15	2,396,511.00	817,763.52	65.88	34.12

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

PAGE 13

	MONTH ENDING 6/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 6/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
INTERGOVERNMENTAL EXPENDITURES							
481-700 CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-710 OPEN SPACE FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-720 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
INTERGOVERNMENTAL EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	100.00
MISC. GOVT. EXPENSES/EMPL							
483-160 PENSION FUNDS	0.00	40.00	0.00	3,313,427.00	3,313,387.00	0.00	100.00
483-161 SOCIAL SECURITY TAXES	82,365.25	538,659.73	0.00	1,034,127.00	495,467.27	52.09	47.91
486-156 HEALTH & LIFE INSURANCE	259,565.27	1,692,749.14	0.00	3,100,000.00	1,407,250.86	54.60	45.40
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	341,930.52	2,290,061.56	0.00	7,562,554.00	5,272,492.44	30.28	69.72
INSURANCE							
486-352 PROP./LIAB. INSURANCE	0.00	219,148.00	0.00	428,296.00	209,148.00	51.17	48.83
486-354 WORKERS COMPENSATION	0.00	229,390.50	0.00	492,629.00	263,238.50	46.56	53.44
486-995 INSURANCE	0.00	448,538.50	0.00	920,925.00	472,386.50	48.71	51.29
MISC GOVT EXPEND	341,930.52	2,738,600.06	0.00	8,483,479.00	5,744,878.94	32.28	67.72
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	400,000.00	400,000.00	0.00	100,000.00 (	300,000.00)	400.00	(300.00)
492-865 TRANSFER TO TRAFFIC IMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-866 TRANSFER TO DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-997 TOTAL OPERATING TRANSFE	400,000.00	400,000.00	0.00	100,000.00 (	300,000.00)	400.00	(300.00)
TOTAL EXPENDITURES	2,132,425.93	12,714,994.49	1,543,855.41	27,526,879.00	13,268,029.10	51.80	48.20

UPPER MORELAND TOWNSHIP
STATEMENT OF FINANCIAL POSITION

LIQUID FUEL FUND

Fiscal Year 25 Period 06

ASSETS

CASH ON HAND	963,109.45	
TOTAL ASSETS	-----	963,109.45 =====

LIABILITES & FUND BALANCE

FUND BALANCE (SURPLUS)	456,682.80	
REVENUE CONTROL ACCOUNT	694,402.39	
EXPENSE CONTROL ACCOUNT	(187,975.74)	
TOTAL LIABS. & FUND BAL.	-----	963,109.45 =====

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

PAGE 1

	MONTH ENDING 6/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 6/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
REVENUE							
341-000 INTEREST EARNED	3,275.94	14,536.38	0.00	30,000.00	15,463.62	48.45	51.55
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	0.00	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	3,275.94	694,402.39	0.00	930,650.00	236,247.61	74.61	25.39
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	95.85	8,547.53	0.00	12,000.00	3,452.47	71.23	28.77
434-240 LIGHT FIXTURES	5,034.00	5,244.00	0.00	1,500.00 (	3,744.00)	349.60 (	249.60)
434-246 MATERIALS/SUPPLIES	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
434-361 ELECTRICITY	997.26	80,497.01	0.00	150,000.00	69,502.99	53.66	46.34
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	6,127.11	187,975.74	100,160.00	930,650.00	642,514.26	30.96	69.04

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

DEBT FUND

Fiscal Year 25 Period 06

ASSETS

CASH ON HAND	2,599,114.49	
RE TAX LIENS RECEIVABLE	618.77	
TOTAL ASSETS	-----	2,599,733.26 =====

LIABS. & FUND BALANCE

DEFERRED REVENUE CURB & SDWALK	8,204.92	
DEFERRED REVENUE RE TAX LIENS	618.77	
FUND BALANCE SURPLUS	918,291.57	
REVENUE CONTROL ACCOUNT	1,777,845.30	
EXPENSE CONTROL ACCOUNT	(105,227.30)	
TOTAL LIABS. & FUND BALANCE	-----	2,599,733.26 =====

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

PAGE 1

	MONTH ENDING 6/30/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 6/30/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
REVENUE							
301-150 DEBT SERVICE	71,287.57	1,763,879.81	0.00	1,818,954.00	55,074.19	96.97	3.03
301-200 PRIOR YEAR R/E TAXES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500 LIENS	894.99	6,008.17	0.00	8,000.00	1,991.83	75.10	24.90
301-600 R/E INTERIMS	2,444.07	3,392.55	0.00	3,000.00 (	392.55)	113.09 (	13.09)
301-820 DEBT CARRYOVER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-830 FEE FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
341-000 INTEREST EARNED	1,034.43	4,564.77	0.00	6,000.00	1,435.23	76.08	23.92
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	75,661.06	1,777,845.30	0.00	1,835,954.00	58,108.70	96.84	3.16
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	45.55	8,542.78	0.00	22,150.00	13,607.22	38.57	61.43
471-700 OTHER EXPENSE	0.00	1,400.75	0.00	1,293.00 (	107.75)	108.33 (	8.33)
492-861 TRANSFER TO FUND BALANC	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL EXPENDITURES	45.55	105,227.30	0.00	1,835,954.00	1,730,726.70	5.73	94.27

UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

ESCROW

Fiscal Year 25 Period 06

ASSETS

CASH	920,888.35		
TOTAL ASSETS		-----	920,888.35
			=====

LIABILITIES

POLICE DOMESTIC VIOLENCE ROOM	3,810.00		
PARKS	13,976.56		
PARKS GOLDEN AGE CLUB	26,796.09		
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		-----	920,888.35
			=====

TOWNSHIP of UPPER MORELAND

Montgomery County, Pennsylvania

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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 – July 21, 2025

Agenda Item: Grant Application Resolution – DCED, Main Street Matters

Prepared by: Patrick Stasio, Township Manager

Attachments: Draft Resolution R-2025-XX

Background/Analysis: Upper Moreland Township owns a downtown parking lot consisting of (13) parking spaces. The lot is located at the intersection of Davisville and York Roads. The Township wishes to improve and redesign the parking lot as part of the downtown beautification projects.

The grant application is for \$69,576.50 and includes: redesigning the parking lot, retaining (9) parking spaces, the addition of a raised area for pedestrian seating, plantings, walkways, and other improvements. The enhancement and redesign will provide a safe passage way for downtown visitors to make their way from the parking lot to local downtown shops. The improvement will also provide an outdoor seating area for downtown visitors and improve accessibility for all visitors to the downtown area.

The parking paving improvement is ineligible for the grant; however, all other aspects of the project are eligible for total the grant amount noted above.

Fiscal Impact/Sources: The grant requires a match. The project construction estimate is \$134,676.50, with an additional \$20,000 for engineering. Township funding for this project has been identified in the recent bond issue.

Alternatives: Do not improvements and leave the parking area in its current condition.

Recommend Action: Recommend the Board of Commissioner approve the resolution at the August 4, 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 AUTHORIZING THE SUBMISSION OF A MAIN STREET MATTERS PROGRAM GRANT FROM THE PENNSYLVANIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT (DCED) TO FUND THE UPPER MORELAND WILLOW GROVE DOWNTOWN PARKING LOT & PUBLIC PARK.

BE IT RESOLVED, that the Township of Upper Moreland of Montgomery County (the “Applicant”) hereby requests a Main Street Matters Program grant of \$69,576.50, with a contribution of \$34,788.25 from the Applicant, from the Pennsylvania Department of Community and Economic Development (DCED) to be used for the planned improvements to the downtown Willow Grove parking lot which will reduce the existing small thirteen (13) parking lot space down to nine (9) spaces to benefit the community by redeveloping the remaining space into a public park area.

BE IT FURTHER RESOLVED, that the Applicant does hereby designate Patrick Stasio, Township Manager and Secretary to the Board of Commissioners as the official to execute all documents and agreements between Upper Moreland Township and the Pennsylvania Department of Community and Economic Development to facilitate and assist in obtaining the requested grant.

I hereby certify that this Resolution was adopted by the Upper Moreland Township Board of Commissioners this 4th day of August, 2025.

Attest:

**UPPER MORELAND TOWNSHIP
BOARD OF COMMISSIONERS**

Patrick Stasio, Secretary

Clifton McFatridge, President

I, Patrick Stasio, duly qualified Secretary of the Township of Upper Moreland Montgomery County, Pennsylvania, hereby certifies that the foregoing is a true and correct copy of a Resolution duly adopted by a majority vote of the Board of Commissioners at a regular meeting held August 4, 2025, and said Resolution has been recorded in the minutes of the Upper Moreland Township Board of Commissioners meeting and remains in effect as of this date.

IN WITNESS THEREOF, I affix my hand and attach the seal of the Township of Upper Moreland, this fourth day of August, 2025.

Patrick Stasio, Secretary
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

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 – July 21, 2025

Agenda Item:	Approval of Equipment List to go to Auction
Prepared by:	J. Scott Bendig, Chief of Police
Attachments:	Draft Resolution
Background/Analysis:	Equipment that has been replaced through Capital purchases will be auctioned off on Municibid.
Fiscal Impact/Source:	N/A
Alternatives:	No alternatives.
Recommended Action:	Approve the notice to bidders for the sale of equipment on Municibid and recommend the Board of Commissioners take action on the resolution at their August 4, 2025 Regular Meeting.

Equal Opportunity Employer

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**UPPER MORELAND TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA**

RESOLUTION NO. R-2025-XX

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF UPPER MORELAND TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, AUTHORIZING NOTICE TO BIDDERS FOR THE SALE OF CERTAIN VEHICLES AND EQUIPMENT.

WHEREAS, Upper Moreland Township (the “Township”) is in the possession of certain vehicles and equipment, a true and correct list of said vehicles and equipment is attached hereto and incorporated herein, marked as Exhibit A; and

WHEREAS, the Township has determined that the listed vehicles and equipment are no longer needed for public use and are not otherwise dedicated or restricted pursuant to law; and

WHEREAS, the Township is desirous to sell the vehicles and equipment, which is authorized under the Pennsylvania First-Class Township Code Article XV § 1501: Suits; Property; and

WHEREAS, the Commonwealth of Pennsylvania authorizes the municipal sale of the personal property, requiring advertisement of sale and bidding under 53 P.S. § 1501; and

WHEREAS, the vehicles and equipment have a value in excess of \$2,000.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Upper Moreland Township, that the Township Manager or his designee is hereby authorized and directed by the Board of Commissioners to advertise for bids to sell said vehicles and equipment and take any and all further action as required to accomplish said sale including the appropriate advertising as required by law and such other advertising as determined to be in the best interest of the Township by the Township Manager or his designee;

BE IT FURTHER RESOLVED, that any notice or advertisement of sale shall contain a date certain as determined by the Township, not less than ten (10) days following the date of the advertisement, in which bids for the purchase of the vehicles and equipment shall be opened; and

BE IT FURTHER RESOLVED that any notice or advertisement of sale shall contain a provision or notice that the Township has the right to reject all bids if the bids are believed to be less than the fair market value of the property as determined by the Township Manager. If no bids are received after advertisement, the applicable procedures of the act of October 27, 1979 (P.L. 241, No. 78) entitled “An act authorizing political subdivisions, municipality authorities and transportation authorities to enter into contracts for the purchase of goods and the sale of real and personal property where no bids are received” may be followed.

DULY PRESENTED AND ADOPTED by the Board of Commissioners of Upper Moreland Township, Montgomery County, Pennsylvania, this 4th day of August, 2025.

**UPPER MORELAND TOWNSHIP
BOARD OF COMMISSIONERS**

Attest:

Patrick T. Stasio, Secretary

Clifton McFatridge, President

EXHIBIT A

Vehicles and Equipment

Upper Moreland Township Police Department Equipment for Auction	
Item	Quantity
Watchguard In-Car Camera 4RE Digital Video Recorders	20
Watchguard In-Car Camera 4RE Displays	26
Watchguard PIn-Car Camera OE GigE Switch	22
Watchguard In-Car Camera Panoramic Camera	12
Watchguard In-Car Camera HD Camera	7
Watchguard Rear Interior Camera	20
Watchguard Car Cradles for Body Worn Cameras	22
Watchguard VISTA Body Worn Cameras	42
Watchguard VISTA Body Worn Cameras Charging Stations	7

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
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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 – July 21, 2025

Agenda Item:	Tax Assessment Appeal – Cole HC Willow Grove PA, LLC
Prepared by:	John Bates, Asst. Township Manager / Director of Finance
Attachments:	3940 Commerce Avenue Order and Stipulation
Background/Analysis:	<p>The School District has negotiated a tax settlement with Cole HC Willow Grove PA, LLC for a property located at 3940 Commerce Avenue. The settlement would decrease the assessed value of the property as follows:</p> <p>2024 Tax Year - \$1,384,500 2025 Tax Year - \$1,381,800</p>
Fiscal Impact/Source:	<p>\$3,367 overpayment owed to the Taxpayer for tax year 2024 \$3,495 overpayment owed to the Taxpayer for tax year 2025</p> <p>Additionally, the Taxpayer's tax obligation will be decreased by \$3,495 for tax year 2026 onward</p>
Alternatives:	N/A
Recommended Action:	The Board of Commissioners approve the proposed settlement of Tax Assessment Appeal for 3940 Commerce Avenue at the August 4, 2025 Regular Meeting.

CONFIDENTIAL MEMORANDUM

TO: Upper Moreland Township

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

DATE: July 8, 2025

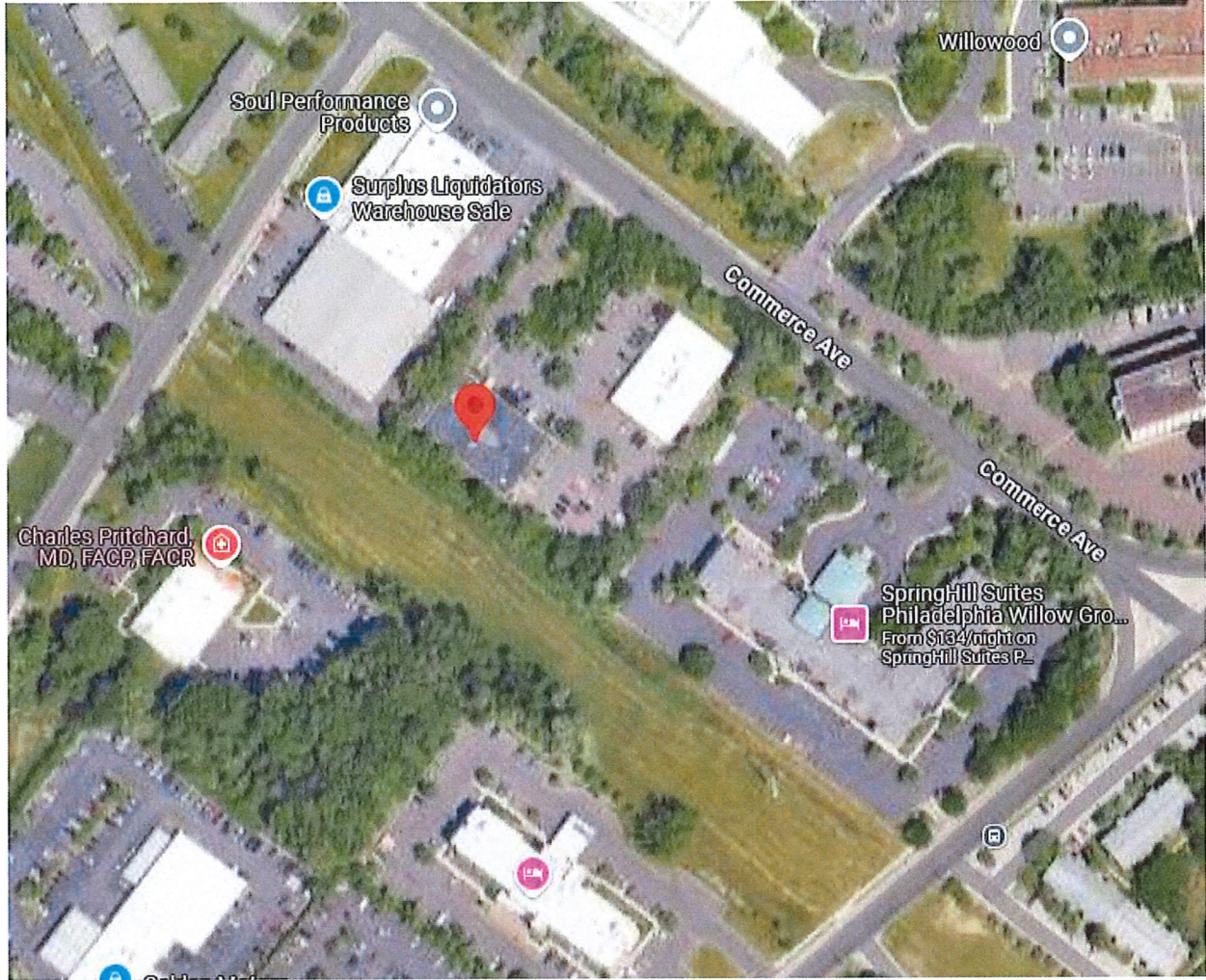
RE: 3940 Commerce Avenue, Upper Moreland Township
Cole HC Willow Grove PA, LLC v. Montgomery County Board of
Assessment Appeals, et al., Montgomery County, CCP, Docket No. 2023-
25080

This summary memorandum regards an assessment appeal filed by Cole HC Willow Grove PA, LLC. 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 10,000 square feet, is identified as Parcel #59-00-03079-20-1 with address of 3940 Commerce Avenue, Upper Moreland Township, and is owned by Cole HC Willow Grove PA, LLC (“the Taxpayer”). This property is improved with an office condominium.

3940 Commerce Avenue



The Taxpayer filed an appeal for the property tax for the 2024 tax year. The assessed value for 3940 Commerce Avenue is \$1,860,000.00. Based upon the applicable Common Level Ratio, the implied market value is \$5,239,436.62 for tax year 2024 (CLR of 35.5%); and, \$5,653,495.44 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 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 \$3,900,000.00 for tax year 2024. Applying the applicable Common Level Ratio, the assessed value would become \$1,384,500.00, resulting in a decrease of the assessed value of \$475,500.00 for 2024.

The market value would become \$4,200,000.00 for tax year 2025. Applying the applicable Common Level Ratio, the assessed value would become \$1,381,800.00, resulting in a decrease of the assessed value of \$478,200.00 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 3940 Commerce Avenue, should the settlement offer be accepted.

UPPER MORELAND TOWNSHIP

Year	Old Assessment	New Assessment	Difference in Assessment	Millage Rate	Overpayment
2024	\$1,860,000	\$1,384,500	\$475,500	7.08	\$3,367.00
2025	\$1,860,000	\$1,381,800	\$478,200	7.309	\$3,495.00

Based on the proposed settlement, Should the Township agree to the settlement, the Taxpayer will be due a combined total refund of \$6,862.00 for tax years 2024-2025. Additionally, assuming a consistent millage rate, the Taxpayer's tax obligation will be decreased by \$3,495.00 for tax year 2026 onward.

Within sixty days of approval of the settlement by the Court the Township should, if necessary, issue a refund and 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 \$1,381,800.00 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.

<p>COLE HC WILLOW GROVE PA LLC</p> <p style="text-align: center;">v.</p> <p>MONTGOMERY COUNTY BOARD OF ASSESSMENT APPEALS, ET AL.</p>	<p>: IN THE COURT OF COMMON PLEAS</p> <p>: MONTGOMERY COUNTY, PENNSYLVANIA</p> <p>: </p> <p>: No. 2023-25080</p> <p>: </p> <p>: CIVIL ACTION – LAW</p> <p>: Parcel No. 59-00-03079-20-1</p>
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ORDER

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

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

BY THE COURT

By: _____

J.

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

Attorneys for Intervenor,
Upper Moreland School District

COLE HC WILLOW GROVE PA LLC	:	IN THE COURT OF COMMON PLEAS
	:	MONTGOMERY COUNTY, PENNSYLVANIA
	:	
v.	:	No. 2023-25080
	:	
MONTGOMERY COUNTY BOARD OF	:	CIVIL ACTION – LAW
ASSESSMENT APPEALS, ET AL.	:	Parcel No. 59-00-03079-20-1

STIPULATION TO SETTLE

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

1. Effective January 1, 2024 for the Township and County and July 1, 2024 for the School District, the assessment for tax parcel number 59-00-03079-20-1, being 3940 Commerce Avenue, Upper Moreland Township, Montgomery County, Pennsylvania (hereinafter the “Property”) shall be decreased from One Million, Eight Hundred Sixty Thousand (1,860,000), which results in a Market Value of Five Million, Two Hundred Thirty Nine Thousand, Four Hundred Thirty Seven (5,239,437) Dollars to One Million, Three Hundred Eighty Four Thousand, Five Hundred (1,384,500), which results in a Market Value of Three Million, Nine Hundred

Thousand (3,900,000) Dollars. This will be a decrease in assessment of Four Hundred Seventy Five Thousand, Five Hundred (475,500).

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 One Million, Eight Hundred Sixty Thousand (1,860,000), which results in a Market Value of Five Million, Six Hundred Fifty Three Thousand, Four Hundred Ninety Five (5,653,495) Dollars to One Million, Three Hundred Eighty One Thousand, Eight Hundred (1,381,800), which results in a Market Value of Four Million, Two Hundred Thousand (4,200,000) Dollars. This will be a decrease in assessment of Four Hundred Seventy Eight Thousand, Two Hundred (478,200).

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

Township

<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Overpayment</u>
2024	1,860,000	1,384,500	475,500	7.08	3,367.00
2025	1,860,000	1,381,800	478,200	7.309	3,495.00

County

<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Overpayment</u>
2024	1,860,000	1,384,500	475,500	4.788	2,277.00
2025	1,860,000	1,381,800	478,200	5.252	2,512.00

Community College

<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Overpayment</u>
2024	1,860,000	1,384,500	475,500	0.39	185.00
2025	1,860,000	1,381,800	478,200	0.39	187.00

School District

<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Overpayment</u>
2024	1,860,000	1,384,500	475,500	37.776	17,963.00

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

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

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

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

8. The assessment for the Property shall remain 1,381,800 unless changed by reason of an assessment appeal, countywide reassessment, change in the property, or otherwise as permitted by applicable law.

9. 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.

10. The parties acknowledge that this Stipulation to Settle is a compromise of an existing matter. If there is any subsequent appeal filed by any party or successor in interest then

the value agreed to herein is inadmissible in any other proceeding. Nothing herein shall be construed to prohibit any party hereto from filing an assessment appeal for a subsequent tax year.

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

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

13. 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.

Gregory S. Schaffer, 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

KIP McFATRIDGE

President

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Interim Township Manager

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Assistant Township Manager/

Director of Finance

ALEX H. LEVY

Township Treasurer

SEAN P. KILKENNY, ESQ.

Township Solicitor

Agenda Summary

Finance and Administration Committee Meeting – July 21, 2025

Agenda Item:	Tax Assessment Appeal – 500 Manor House, LLC
Prepared by:	John Bates, Asst. Township Manager / Director of Finance
Attachments:	500 Manor House Lane Order and Stipulation
Background/Analysis:	<p>The School District has negotiated a tax settlement with Kahuna Holdings, LLC for a property located at 500 Manor House Lane. The settlement would increase the assessed value of the property for tax year 2025 as follows:</p> <p>Old Assessment - \$884,620 New Assessment - \$1,100,310</p>
Fiscal Impact/Source:	<p>\$1,576 underpayment owed to the Township for tax year 2025</p> <p>Additionally, the Taxpayer's tax obligation will be increased by \$1,576 for tax year 2025 onward</p>
Alternatives:	N/A
Recommended Action:	The Board of Commissioners approve the proposed settlement of Tax Assessment Appeal for 500 Manor House Lane at the August 4, 2025 Regular Meeting.

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CONFIDENTIAL MEMORANDUM

TO: Upper Moreland Township

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

DATE: July 8, 2025

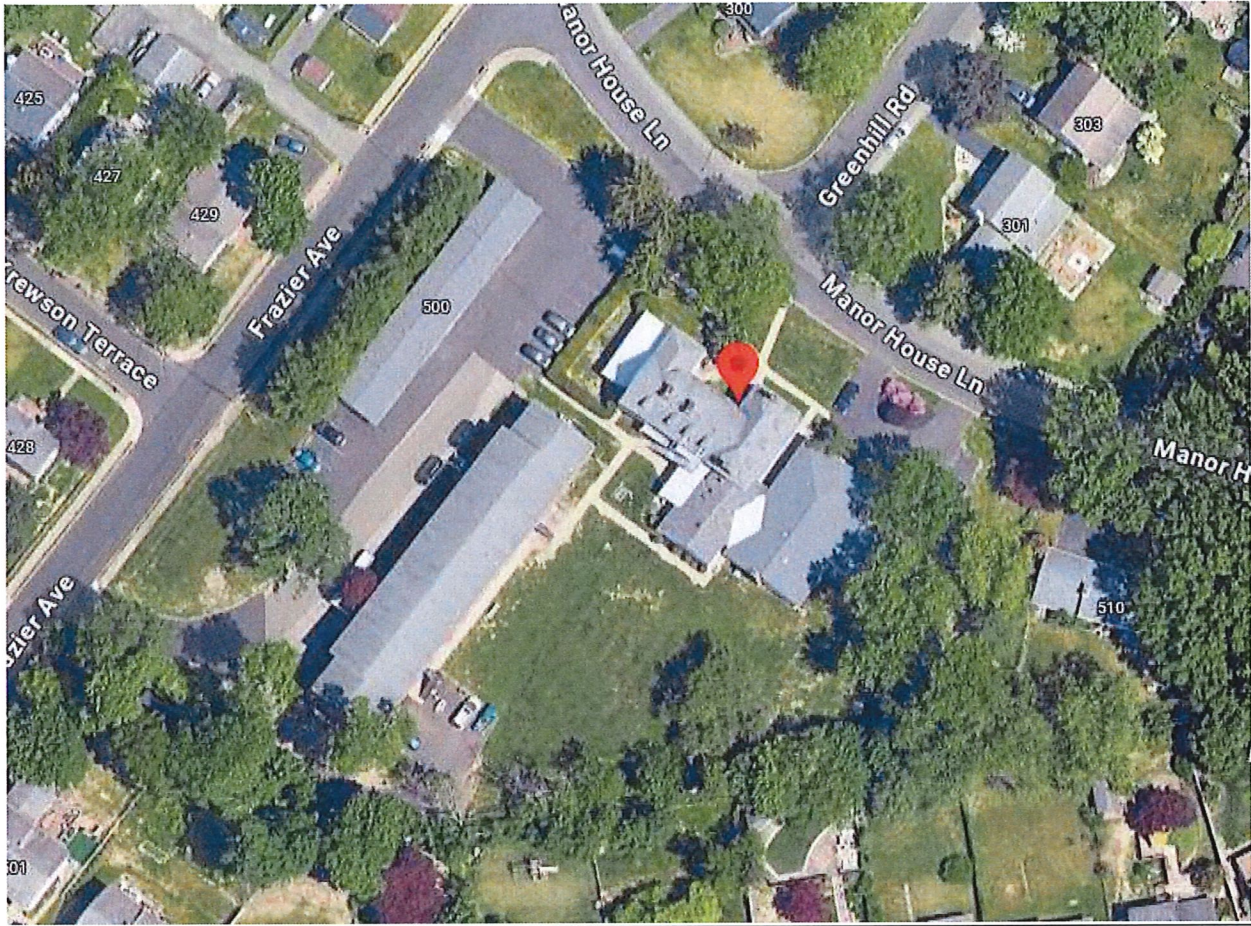
RE: 500 Manor House Lane, Upper Moreland Township
Upper Moreland School District v. Montgomery County Board of
Assessment Appeals, et al., Montgomery County, CCP, Docket No. 2024-
27433

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 2.07 acres, is identified as Parcel #59-00-12091-00-9 with address of 500 Manor House Lane, Upper Moreland Township, and is owned by 500 Manor House, LLC ("the Taxpayer"). This property is improved with an apartment complex.

500 Manor House Lane



The School District filed an appeal for the property tax for the 2025 tax year. The assessed value for 500 Manor House Lane is \$884,620.00. Based upon the applicable Common Level Ratio, the implied market value is \$2,688,815.00 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 \$3,344,407.00 for tax year 2025. Applying the applicable Common Level Ratio, the assessed value would become \$1,100,310.00, resulting in an increase of the assessed value of \$215,690.00 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 500 Manor House Lane, should the settlement offer be accepted.

UPPER MORELAND TOWNSHIP

Year	Old Assessment	New Assessment	Difference in Assessment	Millage Rate	Underpayment
2025	\$884,620	\$1,100,310	\$215,690	7.309	\$1,576.00

Based on the proposed settlement, Should the Township agree to the settlement, the Taxpayer will owe an additional \$1,576.00 for tax year 2025. Additionally, assuming a consistent millage rate, the Taxpayer's tax obligation will be increased by \$1,576.00 for tax year 2026 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 \$1,100,310.00 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.

MONTGOMERY COUNTY BOARD OF
ASSESSMENT APPEALS, ET AL.

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

: No. 2024-27433

:

: CIVIL ACTION – LAW
: Parcel No. 59-00-12091-00-9

ORDER

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

IT IS FURTHER Ordered and Decreed that the Montgomery County Board of Assessment Appeals shall make the appropriate 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

Attorneys for Appellant,
Upper Moreland School District

**UPPER MORELAND SCHOOL
DISTRICT,**

v.

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

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

: No. 2024-27433

: CIVIL ACTION – LAW
: Parcel No. 59-00-12091-00-9

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, 500 Manor House LLC, by its attorney, Lee A. Stivale, Esquire, Brian O. Phillips, Esquire, Assistant County Solicitor for Montgomery County, and James Gallagher, Esquire, attorney for Upper Moreland Township, Intervenor, that the above-captioned assessment appeal is settled based upon the following agreements:

1. Effective January 1, 2025 for the Township and County and July 1, 2025 for the School District, the assessment for tax parcel number 59-00-12091-00-9, being 500 Manor House Lane, Upper Moreland Township, Montgomery County, Pennsylvania (hereinafter the “Property”) shall be increased from Eight Hundred Eighty Four Thousand, Six Hundred Twenty (884,620), which results in a Market Value of Two Million, Six Hundred Eighty Eight Thousand, Eight Hundred Fifteen (2,688,815) Dollars to One Million, One Hundred Thousand, Three Hundred Ten (1,100,310), which results in a Market Value of Three Million, Three Hundred Forty Four

Thousand, Four Hundred Seven (3,344,407) Dollars. This will be an increase in assessment of Two Hundred Fifteen Thousand, Six Hundred Ninety (215,690).

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

Township

<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Underpayment</u>
2025	884,620	1,100,310	215,690	7.309	1,576.00

County

<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Underpayment</u>
2025	884,620	1,100,310	215,690	5.252	1,133.00

Community College

<u>Tax Year</u>	<u>Old Assessment</u>	<u>New Assessment</u>	<u>Difference</u>	<u>Millage</u>	<u>Underpayment</u>
2025	884,620	1,100,310	215,690	0.39	84.00

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 1,100,310 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.

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