

UPPER MORELAND TOWNSHIP
Committees Meeting Agenda
September 22, 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/Announcements

IV. Public Comments – Non-Agenda Items Only

V. Approval of Minutes – July 21, 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:

- a. The reappointment of **Annmarie Mangin** on the **Parks and Recreation Advisory Council** as a Ward 6 representative to serve a new two-year term to expire on August 5, 2027.
- b. The reappointment of **Stephen Miller** on the **Uniform Construction Code Local Appeals (UCC) Board** to serve a new five-year term to expire on August 5, 2030.

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.

**UPPER MORELAND TOWNSHIP
Committees Meeting Agenda
September 22, 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***

IX. Old Business

X. New Business

XI. Other Items

XII. Commissioner Comments

XIII. Adjournment

**Upper Moreland Township
Committees Meetings
July 21, 2025 - Meeting Minutes**

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. **Call to Order:** Commissioner Lockard, in the absence of Committee Chair Benjamin Olszewski called the meeting to order.
- II. **Roll Call:** Commissioner Lockard, Commissioner Mullen. Absent: Commissioner and Committee Chair Olszewski. Mr. Bates, Assistant Township Manager/Director of Finance. Also present: Patrick T. Stasio, Township Manager, and Alex Baumler, Township Solicitor.
- III. **Announcements** – Nothing to report.
- IV. **Presentation** – Nothing to report.
- V. **Approval of Minutes – June 16, 2025:**
 - The Committee unanimously approved the meeting minutes as submitted.
- VI. **Public Comments (non-Agenda Items)** - Nothing to report.
- VII. **Acceptance and approval of the following reports – June 2025:**
 - 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
 - The Committee unanimously approved the above reports as submitted.
- VIII. **Review of Financial Statements – June 2025:**
 - A. Revenue and Expense Summaries:
 - The Committee unanimously approved the summaries as submitted.
- IX. **Personnel:**
 - A. Appointments/Reappointments – Nothing to report.
 - 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

Upper Moreland Township
Committees Meetings
July 21, 2025 - Meeting Minutes

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.

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

XI. **New Business:**

- A. Draft Resolution authorizing the submission of a DCED Main Street Matters grant application in the amount of \$69,576.50 for improvements to the downtown parking lot – Mr. Stasio explained the following:
 - A proposal to redevelop/redesign the Township-owned parking lot with new sidewalks, curb work, repaving, a rest area with raised landscaped bed and bench(s). The cost is approximately \$154,000, funding is reserved in the 2025 bond issue, and no new funds requested.
 - The Committee recommends the Board of Commissioners approve at the August 4, 2025 Regular Meeting.
- B. Authorizing Notice to Bidders for Sale of Surplus Equipment:
 - The Committee recommends the Board of Commissioners approve at the August 4, 2025 Regular Meeting.
- 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:
 - The Committee recommends the Board of Commissioners approve at the August 4, 2025 Regular Meeting.
- 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:
 - The Committee recommends the Board of Commissioners approve at the August 4, 2025 Regular Meeting.
- E. Consider the cancellation of the August 18, 2025 Finance and Administrative Committee Meeting:
 - The Committee canceled the August 18, 2025 Finance and Administrative Committee Meeting.

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

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

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

XV. **Adjournment** - There being no further business for this Committee, the meeting was adjourned at 8:15 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: September 16, 2025
RE: **Department Report for the Month of August 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. 2025 Bond Issue
15. 2026 Budget procedures

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: August 15, 2025
RE: Department Report for the Month of July 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. 2025 Bond Issue
15. 2026 Budget procedures

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 AUGUST 29, 2025

2024		2025		
	\$5,826,000		\$5,926,000	
	YTD Receipts		YTD Receipts	
BUSINESS PRIV.	3,055,765	90%	2,838,420	83%
MERCANTILE	1,842,078	102%	1,776,573	94%
LICENSE	24,699	95%	25,371	98%
PRIOR YEAR MISC.	929,813	155%	1,276,515	213%
TOTALS	\$ 5,852,355	100%	\$ 5,916,879	100%

2025 BUSINESSES REGISTERED	2,390
2024 BUSINESSES REGISTERED	<u>2,326</u>
AMOUNT OF INCREASE	64

2025 BUSINESSES TERMINATED 287

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) 659-3305

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 JULY 31, 2025

2024		2025	
	\$5,826,000		\$5,926,000
	YTD Receipts	% of Budget	YTD Receipts
BUSINESS PRIV.	2,986,124	88%	2,699,014
MERCANTILE	1,846,589	103%	1,782,258
LICENSE	24,120	93%	24,724
PRIOR YEAR MISC.	876,663	146%	1,240,465
TOTALS	\$ 5,733,496	98%	\$ 5,746,460
INCREASE IN RECEIPTS 2024/2025		\$ 12,964	OR 0.2%
AMOUNT UNDER BUDGET =		(\$179,540)	

2025 BUSINESSES REGISTERED 2,335
2024 BUSINESSES REGISTERED 2,285
AMOUNT OF INCREASE 50

2025 BUSINESSES TERMINATED 258

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 AUGUST 2025

Date of Purchase	Name Of Institution	Name of Fund	Investment Type	Amount of Investment	Rate of Interest	Date of Maturity
Various	PLGIT	General Fund		\$ 4,476,141.82	4.12%	N/A
6/4/2010	Hatboro Federal Savings	General Fund	CD	\$ 304,335.83	3.91%	
Total				\$ 4,780,477.65		
8/30/2013	PLGIT	Operating Reserve	Reserve - Class	\$ 1,722,909.59	4.20%	N/A
Various	PLGIT	Capital Reserve Fund	Class	\$ 251,475.60	4.12%	N/A
Various	PLGIT	Fire Truck Fund	Class	\$ 408.28	4.12%	N/A
Various	PLGIT	Liquid Fuels Account	Class	\$ 937,547.71	4.12%	N/A
10/29/2021	PLGIT	American Plan Rescue Act		\$ 1,592,866.29	4.12%	N/A
1/1/2021	PLGIT	GO Bond 2021	Arm	\$ 21,576.88	4.36%	N/A
4/7/2022	PLGIT	GO Bond 2022		\$ 533,778.98	4.36%	N/A
7/22/2025	PLGIT	GO Bond 2025		\$ 5,658,374.66	4.36%	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

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 JULY 2025

Date of Purchase	Name Of Institution	Name of Fund	Investment Type	Amount of Investment	Rate of Interest	Date of Maturity
Various		General Fund		\$ 3,260,426.40	4.13%	
6/4/2010	Hatboro Federal Savings	General Fund	CD	\$ 304,335.83	3.91%	
Total				\$ 3,564,762.23		
8/30/2013	PLGIT	Operating Reserve	Reserve - Class	\$ 1,716,782.19	4.22%	N/A
Various	PLGIT	Capital Reserve Fund	Class	\$ 250,599.36	4.13%	N/A
Various	PLGIT	Fire Truck Fund	Class	\$ 406.86	4.13%	N/A
Various	PLGIT	Liquid Fuels Account	Class	\$ 949,785.28	4.13%	N/A
10/29/2021	PLGIT	American Plan Rescue Act		\$ 1,587,316.14	4.13%	N/A
1/1/2021	PLGIT	GO Bond 2021	Arm	\$ 21,497.26	4.38%	N/A
4/7/2022	PLGIT	GO Bond 2022		\$ 531,809.42	4.38%	N/A
7/22/2025	PLGIT	GO Bond 2025		\$ 5,802,695.56	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 08

ASSETS

CASH	4,191,231.96
PETTY CASH	825.00
INVESTMENTS - CD'S	304,335.83
INVESTMENTS PLGIT	6,195,927.58
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	1,592,866.29
ACCOUNTS RECEIVABLE	246,466.48
TRASH FEES LIENED	67,655.05
CURB & SIDEWALK LIENS	6,167.39
MISC LIENS RECEIVABLE	32,933.50
RE TAX LIENS RECEIVABLE	(91,599.20)
TAXES RECEIVABLE	1,197,904.75
DUE FROM BOND ISSUE	98,357.30
DUE FROM CAPITAL RESERVE FUND	136,714.34
TOTAL ASSETS	----- 14,499,698.52
	=====

LIABILITIES & FUND BALANCE

ACCOUNTS PAYABLE	5,833.86
TAX ANTICIPATION NOTE	0.00
DUE TO GOVERNMENT UNITS	3,989.80
DEFERRED REVENUE TRASH FEES LIENED	56,327.50
DEFERRED REVENUES	1,342,188.83
DEFERRED REVENUE RE TAX LIENS	(91,599.20)
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	23,843,707.01
EXPENSE CONTROL ACCOUNT	(17,415,016.26)
TOTAL LIABS & FUND BALANCE	----- 14,499,698.52
	=====

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

PAGE 1

	MONTH ENDING 08/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 08/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
REAL PROPERTY TAXES	29,221.29	9,192,681.50	0.00	9,349,705.00	157,023.50	98.32	1.68
LOCAL ENABLING TAXES	1,231,986.94	10,299,947.86	0.00	12,030,000.00	1,730,052.14	85.62	14.38
LICENSES & PERMITS	100,455.31	363,219.69	0.00	460,000.00	96,780.31	78.96	21.04
FINES & FORFEITS	10,291.06	82,358.39	0.00	132,500.00	50,141.61	62.16	37.84
INTEREST	28,756.24	183,345.80	0.00	350,000.00	166,654.20	52.38	47.62
INTERGOVERNMENTAL REV	0.00	748,454.78	0.00	1,030,359.00	281,904.22	72.64	27.36
DEPARTMENTAL EARNINGS	111,543.96	2,834,139.95	0.00	3,308,302.00	474,162.05	85.67	14.33
MISC. INC	10,453.90	132,856.79	0.00	235,000.00	102,143.21	56.53	43.47
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	1,522,708.70	23,837,004.76	0.00	27,476,879.00	3,639,874.24	86.75	13.25

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

PAGE 2

	MONTH ENDING 08/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 08/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	AVAIL PCT %
EXPENDITURES							
400-997-00ADMIN-GEN GOVT	141,895.33	1,706,881.04	56,115.28	2,716,801.00	953,804.68	64.89	35.11
410-997-00PROTECTION/PERSONS & PR	679,823.66	6,039,947.87	402,200.19	8,362,218.00	1,920,069.94	77.04	22.96
413-997-00CODE ENFORCEMENT	33,278.52	357,473.75	0.00	479,633.00	122,159.25	74.53	25.47
415-997-00EMERGENCY MANAGEMENT	95.38	5,410.60	28,897.22	23,200.00	(11,107.82)	147.88	(47.88)
427-997-00PUB WORKS - SANITATION	131,377.59	1,087,184.07	375,608.00	2,128,073.00	665,280.93	68.74	31.26
430-997-00PUBLIC WORKS/HWY	481,469.44	2,057,797.09	427,740.49	2,396,511.00	(89,026.58)	103.71	(3.71)
450-995-00PARKS & RECREATIONS	340,523.64	1,393,026.71	38,511.87	1,873,033.00	441,494.42	76.43	23.57
456-997-00LIBRARY	0.00	716,073.25	0.00	963,931.00	247,857.75	74.29	25.71
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	563,297.40	3,651,221.88	0.00	8,483,479.00	4,832,257.12	43.04	56.96
492-997-00TOTAL OPERATING TRANSFE	0.00	400,000.00	0.00	100,000.00	(300,000.00)	400.00	(300.00)
TOTAL EXPENDITURES	2,371,760.96	17,415,016.26	1,329,073.05	27,526,879.00	8,782,789.69	68.09	31.91

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

PAGE 1

MONTH ENDING 8/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 8/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
-------------------------	------------------------------	-----------------------------	--------------------	-----------------------	-------	----------------

RECEIPTS

REAL PROPERTY TAXES

301-100	R/E TAXES CURRENT	16,328.80	7,492,424.09	0.00	7,620,269.00	127,844.91	98.32	1.68
301-110	LIBRARY	1,977.96	907,590.23	0.00	923,074.00	15,483.77	98.32	1.68
301-120	FIRE PROTECTION	1,456.80	668,438.13	0.00	679,842.00	11,403.87	98.32	1.68
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	7,751.15	41,601.36	0.00	75,000.00	33,398.64	55.47	44.53
301-501	LIBRARY LIENS	946.93	5,109.60	0.00	12,500.00	7,390.40	40.88	59.12
301-502	FIRE LIENS	699.67	3,765.85	0.00	5,250.00	1,484.15	71.73	28.27
301-600	R/E TAXES INTERIM	49.56	14,300.10	0.00	15,000.00	699.90	95.33	4.67
301-601	LIBRARY INTERIMS	6.00	1,744.87	0.00	3,000.00	1,255.13	58.16	41.84
301-602	FIRE INTERIMS	4.42	1,285.08	0.00	1,270.00 (	15.08) 101.19 (1.19)		
301-995	REAL PROPERTY TAXES	29,221.29	9,192,681.50	0.00	9,349,705.00	157,023.50	98.32	1.68

LOCAL ENABLING TAXES

310-100	REAL ESTATE TRANSFER TA	67,536.39	303,204.59	0.00	570,000.00	266,795.41	53.19	46.81
310-200	EARNED INCOME TAX	841,897.34	3,586,608.16	0.00	4,890,000.00	1,303,391.84	73.35	26.65
310-300	MERCANTILE TAX (	5,684.23)	1,776,573.38	0.00	1,900,000.00	123,426.62	93.50	6.50
310-500	OCCUPATIONAL PRIV. TAX	152,780.57	518,626.17	0.00	670,000.00	151,373.83	77.41	22.59
310-800	BUSINESS PRIVILEGE TAX	139,406.38	2,838,420.24	0.00	3,400,000.00	561,579.76	83.48	16.52
310-810	PRIOR YEAR BUSINESS TAX	36,050.49	1,276,515.32	0.00	600,000.00 (	676,515.32) 212.75 (112.75)		
310-995	LOCAL ENABLING TAXES	1,231,986.94	10,299,947.86	0.00	12,030,000.00	1,730,052.14	85.62	14.38

LICENSES & PERMITS

321-000	BUSINESS LICENSES	646.50	20,491.55	0.00	26,000.00	5,508.45	78.81	21.19
321-620	CONTRACTORS REGISTRATIO	750.00	24,025.00	0.00	33,000.00	8,975.00	72.80	27.20
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	99,058.81	318,103.14	0.00	400,000.00	81,896.86	79.53	20.47
320-995	LICENSES & PERMITS	100,455.31	363,219.69	0.00	460,000.00	96,780.31	78.96	21.04

FINES & FORFEITS

331-110	MOTOR VEHICLE VIOLATION	40.00	860.00	0.00	1,000.00	140.00	86.00	14.00
331-120	CODE ENFORCEMENT FINES	0.00	67.00	0.00	3,500.00	3,433.00	1.91	98.09

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

PAGE 2

	MONTH ENDING 8/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 8/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT. %	AVAIL PCT %
331-121	FALSE ALARM FINES	3,400.00	12,875.00	0.00	20,600.00	7,725.00	62.50 37.50
331-130	DISTRICT JUSTICES	6,851.06	68,556.39	0.00	107,400.00	38,843.61	63.83 36.17
331-131	MISC.FINES	0.00	0.00	0.00	0.00	0.00	100.00
330-995	FINES & FORFEITS	10,291.06	82,358.39	0.00	132,500.00	50,141.61	62.16 37.84

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

PAGE 3

MONTH ENDING	YEAR-TO-DATE	ENCUMBERED	BUDGETED	UNDER(OVER)	AVAIL	
8/31/25	TRANSACTIONS	AS OF 8/31/25	AMOUNT	BUDGET	PCT %	PCT %

INTEREST								
341-000	INTEREST EARNED	28,756.24	183,345.80	0.00	350,000.00	166,654.20	52.38	47.62
340-995	INTEREST	28,756.24	183,345.80	0.00	350,000.00	166,654.20	52.38	47.62

INTERGOVERNMENTAL REV

351-120	FEMA DISASTER RELIEF	0.00	0.00	0.00	0.00	0.00	0.00	100.00
355-010	GRANTS FROM STATE GOV'T	0.00	746,354.78	0.00	100,000.00	(646,354.78)	746.35	(646.35)
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	0.00	748,454.78	0.00	1,030,359.00	281,904.22	72.64	27.36
	TAXES.PERMITS.FINES. IN	1,400,710.84	20,870,008.02	0.00	23,352,564.00	2,482,555.98	89.37	10.63

DEPARTMENTAL EARNINGS

361-300	ZONING, SUBDIVISION, LA	1,400.00	10,750.00	0.00	25,000.00	14,250.00	43.00	57.00
361-500	SALE-MAPS & PUBLICATION	3.75	70.00	0.00	50.00	(20.00)	140.00	(40.00)
361-995	SALE-MAPS, ORDNANCES &	1,403.75	10,820.00	0.00	25,050.00	14,230.00	43.19	56.81

PUBLIC SAFETY

362-100	POLICE SERVICES	8,965.83	173,778.28	0.00	120,000.00	(53,778.28)	144.82	(44.82)
362-410	BUILDING PERMITS	25,745.00	295,115.00	0.00	571,222.00	276,107.00	51.66	48.34
362-420	ELECTRICAL PERMITS	17,500.00	77,045.50	0.00	125,000.00	47,954.50	61.64	38.36
362-430	PLUMBING PERMITS	860.00	14,957.50	0.00	25,000.00	10,042.50	59.83	40.17
362-460	HEALTH INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
362-461	FIRE CODE PERMITS	7,440.00	60,650.00	0.00	100,000.00	39,350.00	60.65	39.35
362-462	P.W. INSPECTION SERVICE	249.48	540.54	0.00	1,000.00	459.46	54.05	45.95
362-463	Police Grants/Contribut	0.00	7,500.00	0.00	10,000.00	2,500.00	75.00	25.00
362-464	TURNPIKE FUND	450.00	9,775.00	0.00	15,000.00	5,225.00	65.17	34.83
362-995	PUBLIC SAFETY	61,210.31	639,361.82	0.00	967,222.00	327,860.18	66.10	33.90

HIGHWAY & SANITATION

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

PAGE 4

		MONTH ENDING 8/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 8/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
364-600	REFUSE COLLECTION FEE	3,074.50	1,502,746.80	0.00	1,557,030.00	54,283.20	96.51	3.49
364-601	PRIOR YR.REFUSE COLLECT	198.00	9,191.50	0.00	13,000.00	3,808.50	70.70	29.30
363-995	HIGHWAY & SANITATION	12,500.90	1,559,608.30	0.00	1,630,030.00	70,421.70	95.68	4.32
RECREATIONAL FACILITIES								
367-000	RECREATIONAL FEES	32,648.00	124,259.03	0.00	180,000.00	55,740.97	69.03	30.97
367-100	SUMMER CAMP FEES	0.00	484,117.80	0.00	460,000.00	(24,117.80)	105.24	(5.24)
367-200	LEAGUE FEES	4,305.00	9,005.00	0.00	14,000.00	4,995.00	64.32	35.68
367-900	DISCOUNT TICKET/TRIPS	(524.00)	6,968.00	0.00	32,000.00	25,032.00	21.78	78.22
367-905	LITTLE BEARS CAMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
367-995	RECREATIONAL FACILITIES	36,429.00	624,349.83	0.00	686,000.00	61,650.17	91.01	8.99
DEPARTMENTAL EARNINGS								
		111,543.96	2,834,139.95	0.00	3,308,302.00	474,162.05	85.67	14.33

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

PAGE 5

	MONTH ENDING 8/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 8/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
MISCELLANEOUS INCOME							
391-100	MISC. INCOME	0.02	19,990.67	0.00	100,000.00	80,009.33	19.99 80.01
391-200	INSURANCE INCOME	10,453.88	112,866.12	0.00	35,000.00	(77,866.12)	322.47 (222.47)
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	10,453.90	132,856.79	0.00	235,000.00	102,143.21	56.53 43.47
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		1,522,708.70	23,837,004.76	0.00	27,476,879.00	3,639,874.24	86.75 13.25

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

PAGE 6

	MONTH ENDING 8/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 8/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
EXPENDITURES							
ADMINISTRATION							
400-113	SALARIES-ELECTED OFFICI	364.58	15,677.08	0.00	30,625.00	14,947.92	51.19 48.81
401-121	MANAGER COMPENSATION	14,853.04	129,093.49	0.00	193,090.00	63,996.51	66.86 33.14
401-130	SALARIES - OFFICE	75,891.60	654,094.93	0.00	993,426.00	339,331.07	65.84 34.16
401-200	MATERIAL & SUPPLIES	1,009.23	11,463.15	0.00	15,000.00	3,536.85	76.42 23.58
401-240	GENERAL EXPENSES	6,617.36	68,498.27	0.00	100,000.00	31,501.73	68.50 31.50
401-260	MINOR EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00 100.00
401-320	COMMUNICATION EXPENSES	14,087.39	157,613.94	26,923.51	361,380.00	176,842.55	51.06 48.94
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	17,321.50	9,214.77	24,400.00	(2,136.27)	108.76 (8.76)
401-450	CONTRACTED SERVICES	(30,802.34)	136,266.51	0.00	150,000.00	13,733.49	90.84 9.16
401-460	RE TAX REFUNDS	0.00	2,950.24	0.00	5,000.00	2,049.76	59.00 41.00
401-520	CONTRIBUTIONS	0.00	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	37,800.00	0.00	65,000.00	27,200.00	58.15 41.85
402-312	EARNED INCOME TAX COLLE	1,166.16	4,848.10	0.00	50,000.00	45,151.90	9.70 90.30
402-314	LEGAL SERVICES	17,917.76	155,595.93	0.00	225,000.00	69,404.07	69.15 30.85
400-995	ADMINISTRATION	102,081.25	1,482,422.42	36,138.28	2,276,921.00	758,360.30	66.69 33.31
TAX COLLECTION							
403-114	CONTRACT SERVICES	2,838.46	24,126.91	0.00	36,900.00	12,773.09	65.38 34.62
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	24,126.91	0.00	36,900.00	12,773.09	65.38 34.62
TOWNSHIP BUILDING							
409-140	SALARIES & WAGES	4,007.25	29,571.75	0.00	50,700.00	21,128.25	58.33 41.67
409-200	MATERIALS & SUPPLIES	491.81	2,901.84	0.00	6,250.00	3,348.16	46.43 53.57
409-360	UTILITIES	13,597.00	49,493.26	0.00	85,000.00	35,506.74	58.23 41.77
409-373	MAINTENANCE & REPAIRS	15,890.23	81,774.98	19,977.00	183,700.00	81,948.02	55.39 44.61
409-375	SHADE TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00 100.00
409-450	CONTRACT SERVICES	2,989.33	36,589.88	0.00	77,330.00	40,740.12	47.32 52.68
409-995	TOWNSHIP BUILDING	36,975.62	200,331.71	19,977.00	402,980.00	182,671.29	54.67 45.33
GENERAL ADMINISTRATION							
		141,895.33	1,706,881.04	56,115.28	2,716,801.00	953,804.68	64.89 35.11

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

PAGE 7

MONTH ENDING 8/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 8/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
-------------------------	------------------------------	-----------------------------	--------------------	-----------------------	-------	----------------

PROTECTION TO PERSONS & PROPERTY

POLICE PROTECTION

410-120	CHIEF COMPENSATION	14,261.54	121,223.09	0.00	185,400.00	64,176.91	65.38	34.62
410-130	SALARY - CROSSING GUARD	0.00	1,552.32	0.00	7,256.00	5,703.68	21.39	78.61
410-131	SALARY - LTS., SGTS.	104,946.20	836,794.30	0.00	1,302,669.00	465,874.70	64.24	35.76
410-132	SALARY - PATROL OFFICER	303,653.42	2,700,379.47	0.00	3,965,424.00	1,265,044.53	68.10	31.90
410-133	TWP.OVERTIME	57,553.14	363,121.08	0.00	375,000.00	11,878.92	96.83	3.17
410-134	REIMBURSE OVERTIME	21,297.52	120,244.23	0.00	60,057.00	60,187.23	200.22	(100.22)
410-135	OVERTIME/COURT/HEARINGS	3,391.47	34,032.62	0.00	52,500.00	18,467.38	64.82	35.18
410-140	SALARY - CLERICAL	34,568.62	275,499.41	0.00	400,489.00	124,989.59	68.79	31.21
410-200	MATERIAL & SUPPLIES	1,523.81	11,074.21	0.00	18,600.00	7,525.79	59.54	40.46
410-238	UNIFORMS	9,535.19	47,015.90	20,141.28	75,000.00	7,842.82	89.54	10.46
410-239	AMMUNITION	275.00	13,002.69	46,709.52	21,000.00	38,712.21	284.34	(184.34)
410-240	GENERAL EXPENSE	3,458.16	22,607.94	0.00	84,750.00	62,142.06	26.68	73.32
410-260	MINOR EQUIPMENT PURCHASES	0.00	30,878.79	0.00	40,000.00	9,121.21	77.20	22.80
410-317	CONTRACT SERVICES	400.00	69,437.89	0.00	103,850.00	34,412.11	66.86	33.14
410-320	COMMUNICATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
410-340	ADVERTISING & PRINTING	0.00	1,050.00	0.00	1,628.00	578.00	64.50	35.50
410-372	TRAFFIC SIGNAL REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
410-374	EQUIP., MAINT. & REPAIR	0.00	2,911.25	0.00	4,215.00	1,303.75	69.07	30.93
410-740	MAJOR EQUIPMENT PURCHASES	0.00	56,987.52	252,416.69	0.00	309,404.21	0.00	100.00
410-800	GRANT PROCEEDS	0.00	5,964.24	0.00	0.00	5,964.24	0.00	100.00
410-995	POLICE PROTECTION	554,864.07	4,713,776.95	319,267.49	6,697,838.00	1,664,793.56	75.14	24.86

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

PAGE 8

	MONTH ENDING 8/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 8/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
FIRE PROTECTION							
411-120	FIRE CHIEF/MARSHALL	10,736.52	92,334.08	0.00	139,575.00	47,240.92	66.15 33.85
411-130	WAGES - STAFF	94,865.30	797,607.85	0.00	1,061,105.00	263,497.15	75.17 24.83
411-200	MATERIALS & SUPPLIES	0.00	286.35	0.00	2,000.00	1,713.65	14.32 85.68
411-210	GENERAL OFFICE SUPPLIES	0.00	213.74	0.00	0.00	213.74	0.00 100.00
411-226	BUILDING JANITORIAL	0.00	0.00	0.00	0.00	0.00	0.00 100.00
411-227	JANITORIAL/SUB	0.00	0.00	0.00	0.00	0.00	0.00 100.00
411-232	ENGINEERING FUEL	1,142.23	9,444.88	0.00	15,000.00	5,555.12	62.97 37.03
411-238	UNIFORM EXPENSE	212.46	4,576.96	0.00	10,500.00	5,923.04	43.59 56.41
411-240	GENERAL FIRE POLICE	0.00	8,465.98	0.00	0.00	8,465.98	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	232.39	8,811.93	801.96	13,200.00	3,586.11	72.83 27.17
411-250	EQUIPMENT MAINTENANCE	2,799.69	7,199.79	0.00	18,000.00	10,800.21	40.00 60.00
411-260	EQUIPMENT NEW	0.00	1,072.37	0.00	11,500.00	10,427.63	9.33 90.67
411-327	COMMUNICATION MAINTENAN	0.00	2,256.27	0.00	9,000.00	6,743.73	25.07 74.93
411-328	STIPEND-CHIEFS	0.00	183.12	0.00	5,000.00	4,816.88	3.66 96.34
411-329	INCENTIVE FUND	220.00	14,335.50	6,200.00	40,000.00	19,464.50	51.34 48.66
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	3,995.00	46,830.00	0.00	45,000.00	1,830.00	104.07 (-4.07)
411-360	BUILDING OPERATIONS	8,715.13	67,786.85	0.00	70,000.00	2,213.15	96.84 3.16
411-361	BLDG. OPER/SUB	0.00	0.00	0.00	0.00	0.00	0.00 100.00
411-363	HYDRANT SERVICE	323.80	61,863.10	0.00	100,000.00	38,136.90	61.86 38.14
411-372	ENGINEERING MAINTENANCE	1,530.03	19,514.68	9,540.40	50,000.00	20,944.92	58.11 41.89
411-373	BUILDING MAINTENANCE	187.04	29,013.64	0.00	32,000.00	2,986.36	90.67 9.33
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	0.00	9,138.63	0.00	16,000.00	6,861.37	57.12 42.88
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	0.00	21,903.50	66,390.34	0.00	88,293.84	0.00 100.00
411-995	FIRE PROTECTION	124,959.59	1,326,170.92	82,932.70	1,664,380.00	255,276.38	84.66 15.34
	PROTECTION TO PERSON &	679,823.66	6,039,947.87	402,200.19	8,362,218.00	1,920,069.94	77.04 22.96

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

PAGE 9

	MONTH ENDING 8/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 8/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAL PCT %
CODE ENFORCEMENT						
413-120	SALARY - DIRECTOR	10,163.64	88,999.12	0.00	134,227.00	45,227.88 66.30 33.70
413-130	SALARY/PROFESSIONAL STA	6,849.94	59,924.49	0.00	90,749.00	30,824.51 66.03 33.97
413-140	SALARY - CLERICAL	9,396.00	79,010.03	0.00	122,157.00	43,146.97 64.68 35.32
413-200	MATERIALS & SUPPLIES	150.94	552.88	0.00	1,500.00	947.12 36.86 63.14
413-240	GENERAL EXPENSES	0.00	6,984.08	0.00	8,200.00	1,215.92 85.17 14.83
413-260	MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00 0.00 100.00
413-314	ZONING HEARING SOLICITO	5,770.00	17,242.50	0.00	15,000.00 (	2,242.50) 114.95 (14.95)
413-316	ZONING HEARING STENO.	948.00	8,593.75	0.00	15,000.00	6,406.25 57.29 42.71
413-317	PEST CONTROL	0.00	1,421.00	0.00	1,800.00	379.00 78.94 21.06
413-340	ADVERTISING & PRINTING	0.00	5,620.86	0.00	9,000.00	3,379.14 62.45 37.55
413-450	CONTRACT SERVICES	0.00	25,969.23	0.00	82,000.00	56,030.77 31.67 68.33
413-520	CONTRIBUTION TO INSTITU	0.00	0.00	0.00	0.00	0.00 0.00 100.00
413-740	MAJOR EQUIPMENT	0.00	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	33,278.52	357,473.75	0.00	479,633.00	122,159.25 74.53 25.47

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

PAGE 10

	MONTH ENDING 8/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 8/31/25	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	914.42	0.00	0.00 (	914.42)	0.00 100.00
415-200	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	100.00
415-238	UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	100.00
415-240	GENERAL EXPENSE	0.00	1,748.73	0.00	11,200.00	9,451.27	15.61 84.39
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	21,594.72	0.00 (	21,594.72)	0.00 100.00
415-800	EMER MANAGEMENT COORD	95.38	2,110.31	7,302.50	12,000.00	2,587.19	78.44 21.56
	EMERGENCY MANAGEMENT	95.38	5,410.60	28,897.22	23,200.00 (	11,107.82) 147.88 (	47.88)

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

PAGE 11

	MONTH ENDING 8/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 8/31/25	BUDGETED AMOUNT	UNDER(OVER) BUDGET	PCT %	AVAIL PCT %
SOLID WASTE COLLECTION & DISPOSAL							
427-130	SALARIES & WAGES	94,367.93	753,805.30	0.00	1,464,391.00	710,585.70	51.48 48.52
427-131	OVERTIME	924.02	22,664.16	0.00	22,212.00	(452.16)	102.04 (2.04)
427-191	UNIFORM MAINTENANCE	886.48	6,926.40	0.00	12,000.00	5,073.60	57.72 42.28
427-192	SAFETY EQUIPMENT	0.00	2,476.69	0.00	5,000.00	2,523.31	49.53 50.47
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	23,530.82	262,318.86	0.00	480,870.00	218,551.14	54.55 45.45
427-384	RECYCLING FEES	11,668.34	38,780.73	0.00	140,000.00	101,219.27	27.70 72.30
427-740	MAJOR EQUIPMENT PURCHAS	0.00	0.00	375,608.00	0.00	(375,608.00)	0.00 100.00
427-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
	SOLID WASTE COLLECTION	131,377.59	1,087,184.07	375,608.00	2,128,073.00	665,280.93	68.74 31.26
PUBLIC WORKS/HWY							
430-120	SALARY - SUPT.	10,747.10	94,473.13	0.00	141,412.00	46,938.87	66.81 33.19
430-130	WAGES	82,282.08	753,928.13	0.00	998,445.00	244,516.87	75.51 24.49
430-131	OVERTIME	6,997.58	109,121.35	0.00	190,000.00	80,878.65	57.43 42.57
430-191	UNIFORM MAINTENANCE	886.49	6,926.42	0.00	11,500.00	4,573.58	60.23 39.77
430-195	PW BOOT ALLOWANCE	0.00	984.93	0.00	2,600.00	1,615.07	37.88 62.12
430-200	MATERIALS & SUPPLIES	983.46	14,145.97	0.00	30,000.00	15,854.03	47.15 52.85
430-210	OFFICE SUPPLIES	16.87	283.14	0.00	1,800.00	1,516.86	15.73 84.27
430-240	GENERAL EXPENSE	676.67	6,836.19	0.00	15,000.00	8,163.81	45.57 54.43
430-245	CEMENT/BLACKTOP	0.00	0.00	0.00	0.00	0.00	0.00 100.00
430-260	MINOR EQUIPMENT	479.99	3,834.77	0.00	9,000.00	5,165.23	42.61 57.39
430-313	ENGINEERING SERVICES	44,892.99	270,386.06	0.00	107,500.00	(162,886.06)	251.52 (151.52)
430-320	COMMUNICATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00 100.00
430-330	VEHICLE OPERATING EXPEN	37,989.51	423,701.23	47,837.24	690,000.00	218,461.53	68.34 31.66
430-340	ADVERTISING & PRINTING	0.00	0.00	0.00	0.00	0.00	0.00 100.00
430-372	ROAD IMPROVEMENTS	281,529.45	281,529.45	0.00	0.00	(281,529.45)	0.00 100.00
430-373	TRAFFIC SIGNAL PROGRAM	13,987.25	72,916.92	4,688.00	144,254.00	66,649.08	53.80 46.20
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	375,215.25	0.00	(375,215.25)	0.00 100.00
439-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
	PUBLIC WORKS/HWY	481,469.44	2,057,797.09	427,740.49	2,396,511.00	(89,026.58)	103.71 (3.71)

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 8/31/25	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 8/31/25	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	60.00	0.00	3,313,427.00	3,313,367.00	0.00	100.00
483-161	SOCIAL SECURITY TAXES	88,860.17	717,240.56	0.00	1,034,127.00	316,886.44	69.36	30.64
486-156	HEALTH & LIFE INSURANCE	252,667.98	2,205,272.50	0.00	3,100,000.00	894,727.50	71.14	28.86
486-162	UNEMPLOYMENT COMPENSATI	0.00	58,341.07	0.00	115,000.00	56,658.93	50.73	49.27
483-995	MISC GOVT EXPENSES/EMPL	341,528.15	2,980,914.13	0.00	7,562,554.00	4,581,639.87	39.42	60.58
INSURANCE								
486-352	PROP./LIAB. INSURANCE	107,074.00	326,222.00	0.00	428,296.00	102,074.00	76.17	23.83
486-354	WORKERS COMPENSATION	114,695.25	344,085.75	0.00	492,629.00	148,543.25	69.85	30.15
486-995	INSURANCE	221,769.25	670,307.75	0.00	920,925.00	250,617.25	72.79	27.21
	MISC GOVT EXPEND	563,297.40	3,651,221.88	0.00	8,483,479.00	4,832,257.12	43.04	56.96
INTERFUND OPERATING TRANSFERS								
492-860	TRANSFER TO STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-861	TRANSFER TO DEA PROCEED	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-862	TRANSFER TO FEES IN LIE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-863	TRANSFER TO LIQUID FUEL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-864	TRANSFER TO CAPITAL RES	0.00	400,000.00	0.00	100,000.00 (	300,000.00) 400.00 (300.00)		
492-865	TRANSFER TO TRAFFIC IMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-866	TRANSFER TO DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-997	TOTAL OPERATING TRANSFE	0.00	400,000.00	0.00	100,000.00 (	300,000.00) 400.00 (300.00)		
	TOTAL EXPENDITURES	2,371,760.96	17,415,016.26	1,329,073.05	27,526,879.00	8,782,789.69	68.09	31.91