

TOWNSHIP of UPPER MORELAND

Montgomery County, Pennsylvania

117 Park Avenue, Willow Grove, PA 19090-3215

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

COMMISSIONERS

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President

CHERYL LOCKARD

Vice President

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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

2026 General Fund Budget

December 1, 2025

Summary

The 2026 General Fund Budget proposes expenditures of \$28,456,600 in order to maintain funding for all current municipal services, while also allocating approximately \$250k for road improvements and \$4.2M for capital improvement purchases previously funded with the Township's General Obligation Bond, Series 2025. The 2026 Preliminary General Fund Budget reflects a 3.38% increase from the 2025 Budget.

It is recommended that approximately \$322k in additional real estate tax revenue be used to balance the 2026 Budget. This is an increase of 2.90% which equates to approximately \$30 per year for properties assessed at the Township average of \$138,721. It is also proposed that the Refuse Fee of \$215 remain unchanged.

Based on the above, the Township is projected to have approximately \$6.9M in reserve funds as of December 31, 2026. This amount is equivalent to 24.3% of proposed expenditures in 2026. Additionally, no additional reserve funds were used to balance the 2026 General Fund Budget.

Equal Opportunity Employer

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**UPPER MORELAND TOWNSHIP
GENERAL FUND BUDGET COMPARISON
2025/2026**

	2025 Approved <u>Budget</u>	2026 Approved <u>Budget</u>	\$ <u>Change</u>	% <u>Change</u>
Administration	2,276,921	2,516,539	239,618	10.52
Tax Collection	36,900	36,900	-	-
Township Building	402,980	475,228	72,248	17.93
Police Protection	6,697,838	7,012,273	314,435	4.69
Fire Protection	1,687,580	1,818,671	131,091	7.77
Code Enforcement	479,634	469,092	(10,542)	(2.20)
Public Works - (#427 & #430)	4,524,584	4,661,942	137,358	3.04
Participant Recreation	887,425	959,957	72,533	8.17
Parks & Recreation	985,608	1,006,657	21,049	2.14
Library	963,931	989,360	25,429	2.64
Pensions/Benefits/Insurance	8,483,479	8,509,981	26,502	0.31
Interfund Transfers	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	<u>(100.00)</u>
Total General Fund Expenditures	<u>27,526,878</u>	<u>28,456,600</u>	<u>929,722</u>	<u>3.38%</u>

Upper Moreland Township 2026 Budget

Contributions Account # 401-520

	2025 <u>Budget</u>	2026 <u>Budget</u>
PERT	\$ 6,000	\$ 6,000
Upper Moreland Historical Asso.	2,000	2,000
Upper Moreland Historical Comm.	6,500	6,500
Meals on Wheels	2,000	2,500
Environ. Advisory Council	2,000	2,000
Second Alarmers	20,000	20,000
Farmstead Alliance	10,000	10,000
Forgotten (Willow Grove Baptist Church	-	2,500
Total	<u>\$ 48,500</u>	<u>\$ 51,500</u>

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL EXPEND.</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. EXPEND.</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>EXPENDITURES</u>						
<u>ADMINISTRATION</u>						
400-113 COMP ELECTED OFFICIALS	30,630	30,625	30,625	30,625	30,625	30,625
401-121 TWP. MANAGER SALARY	294,253	193,090	193,090	201,465	201,465	201,465
401-130 SALARIES -- OFFICE	981,036	993,426	974,788	1,086,699	1,086,699	1,086,699
401-200 MATERIAL & SUPPLIES	16,749	15,000	15,369	15,000	15,000	15,000
401-240 GENERAL EXPENSES	112,179	100,000	98,961	100,000	100,000	100,000
401-320 COMMUNICATION EXPENSE	260,825	361,380	306,832	496,750	496,750	496,750
401-340 ADVERTISING & PRINTING	11,026	15,500	6,785	12,500	12,500	12,500
401-374 EQUIP./MAINT. & REPAIRS	9,956	24,400	23,329	17,000	17,000	17,000
401-450 CONTRACTED SERVICES	191,825	150,000	150,000	150,000	150,000	150,000
401-460 R/E TAX REFUNDS	34,048	5,000	6,244	5,000	5,000	5,000
401-520 CONTRIBUTIONS	310,464	48,500	48,500	48,500	48,500	51,500
402-100 TOWNSHIP AUDITOR	77,855	65,000	67,876	70,000	70,000	70,000
402-312 EIT COMMISSION	71,934	50,000	46,698	50,000	50,000	50,000
402-314 LEGAL SERVICES	245,149	225,000	226,610	230,000	230,000	230,000
TOTAL ADMINISTRATION	2,647,926	2,276,921	2,195,707	2,513,539	2,513,539	2,516,539

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL EXPEND.</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. EXPEND.</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>TAX COLLECTION</u>						
403-114 CONTRACT SERVICES	36,900	36,900	36,900	36,900	36,900	36,900
TOTAL TAX COLLECTION	36,900	36,900	36,900	36,900	36,900	36,900

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL EXPEND.</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. EXPEND.</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>TOWNSHIP BUILDING</u>						
409-140 SALARIES & WAGES	34,193	50,700	44,551	52,348	52,348	52,348
409-200 MATERIALS & SUPPLIES	5,437	6,250	4,330	6,250	6,250	6,250
409-360 UTILITIES	76,422	85,000	79,340	90,000	90,000	90,000
409-373 MAINTENANCE & REPAIRS	98,240	183,700	191,653	247,800	247,800	247,800
409-450 CONTRACT SERVICES	63,216	77,330	51,966	78,830	78,830	78,830
TOTAL TOWNSHIP BUILDING	277,509	402,980	371,840	475,228	475,228	475,228

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL EXPEND.</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. EXPEND.</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>POLICE PROTECTION</u>						
410-120 CHIEF COMPENSATION	202,972	185,400	185,400	191,426	191,426	191,426
410-130 CROSSING GUARD COMP.	5,098	7,256	7,256	7,493	7,493	7,493
410-131 SALARY - LTS., SGTS.	1,305,337	1,302,669	1,364,808	1,340,778	1,340,778	1,340,778
410-132 SALARY - PATROL OFFICERS	3,866,594	3,965,424	4,068,180	4,197,985	4,167,513	4,167,513
410-133 TWP.OVERTIME	508,407	375,000	553,768	375,000	375,000	375,000
410-134 REIMBURSE OVERTIME	70,861	60,057	171,451	100,000	100,000	100,000
410-135 OT- COURT & HEARINGS	60,966	52,500	51,175	52,500	52,500	52,500
410-140 SALARY - CLERICAL	412,412	400,489	422,403	413,384	413,384	413,384
410-200 MATERIAL & SUPPLIES	11,630	18,600	18,600	18,600	18,600	18,600
410-238 UNIFORMS	53,045	75,000	75,000	78,600	78,600	78,600
410-239 AMMUNITION	19,177	21,000	21,000	21,000	21,000	21,000
410-240 GENERAL EXPENSE	99,483	84,750	41,189	84,800	84,800	84,800
410-260 MINOR EQUIPMENT EXP.	46,883	40,000	40,000	40,000	40,000	40,000
410-317 CONTRACT SERVICES	87,254	103,850	92,583	114,979	114,979	114,979
410-340 ADVERTISING & PRINTING	830	1,628	1,628	1,500	1,500	1,500
410-374 EQUIP., MAINT. & REPAIR	3,306	4,215	4,215	4,700	4,700	4,700
TOTAL POLICE PROTECTION	6,766,353	6,697,838	7,118,655	7,042,745	7,012,273	7,012,273

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	2024 ACTUAL EXPEND.	2025 APPROVED BUDGET	2025 ESTIM. EXPEND.	2026 PROPOSED BUDGET	2026 MGR'S RECOMM.	2026 APPROVED BUDGET
<u>FIRE PROTECTION</u>						
411-120 FIRE CHIEF/MARSHALL	135,974	139,575	139,575	144,111	144,111	144,111
411-130 WAGES - STAFF	1,250,968	1,061,105	1,236,138	1,154,660	1,154,660	1,154,660
411-200 MATERIALS & SUPPLIES	3,548	2,000	500	2,000	2,000	2,000
411-232 ENGINEERING FUEL	10,488	15,000	13,980	15,000	15,000	15,000
411-238 UNIFORM EXPENSES	7,718	10,500	9,943	10,500	10,500	10,500
415-240 GENERAL EXPENSES	17,823	11,200	11,200	11,200	11,200	11,200
411-242 EQUIP. REPLACEMENT	11,610	13,200	13,200	13,200	13,200	13,200
411-250 EQUIPMENT MAINTENANCE	9,954	18,000	9,599	18,000	18,000	18,000
411-260 EQUIPMENT NEW	17,021	11,500	14,915	11,500	11,500	11,500
411-327 COMMUNICATION MAINT.	9,430	9,000	8,800	9,000	9,000	9,000
411-328 STIPEND-CHIEFS	4,831	5,000	244	5,000	5,000	5,000
411-329 INCENTIVE FUND	35,989	40,000	20,176	40,000	40,000	40,000
411-340 FIRE PREVENTION	6,767	5,000	4,951	5,000	5,000	5,000
411-352 LIABILITY INSURANCE	-	6,500	6,500	6,500	6,500	6,500
411-354 WORKERS' COMP. INS.	30,409	45,000	55,000	55,000	55,000	55,000
411-360 BUILDING OPERATIONS	92,311	70,000	73,939	90,000	90,000	90,000
411-363 HYDRANT SERVICE	84,075	100,000	91,292	100,000	100,000	100,000
411-372 ENGINEERING MAINT.	77,699	50,000	32,591	50,000	50,000	50,000
411-373 BUILDING MAINTENANCE	48,138	32,000	38,684	48,000	35,000	35,000
411-450 CONTRACTED SERVICES	5,995	15,000	7,611	15,000	15,000	15,000
411-460 GENERAL TRAINING	16,977	16,000	13,372	16,000	16,000	16,000
411-740 MAJOR EQUIPMENT	56,280	-	-	-	-	-
415-800 EMER. MANAGEMENT COORD.	12,025	12,000	2,813	12,000	12,000	12,000
TOTAL FIRE PROTECTION	2,068,207	1,687,580	1,805,021	1,831,671	1,818,671	1,818,671

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL EXPEND.</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. EXPEND.</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>CODE ENFORCEMENT</u>						
413-120 SALARY - DIRECTOR	133,687	134,227	134,227	138,521	138,521	138,521
413-130 SALARY-PROF. STAFF	87,116	90,749	90,749	143,893	143,893	143,893
413-140 WAGES- CLERICAL	117,184	122,157	122,157	126,118	96,118	96,118
413-200 MATERIALS & SUPPLIES	571	1,500	737	1,500	1,500	1,500
413-240 GENERAL EXPENSES	6,499	8,200	7,325	7,000	7,000	7,000
413-260 MINOR EQUIPMENT	-	-	-	3,500	3,500	3,500
413-314 ZHB SOLICITOR EXPENSE	13,175	15,000	17,243	15,000	15,000	15,000
413-316 ZONING HEARING STENO	13,986	15,000	13,223	15,000	15,000	15,000
413-317 PEST CONTROL	1,323	1,800	1,421	1,800	1,800	1,800
413-340 ADVERTISING & PRINTING	7,719	9,000	9,159	9,000	9,000	9,000
413-450 CONTRACT SERVICES	20,654	82,000	33,532	37,760	37,760	37,760
TOTAL CODE ENFORCEMENT	439,451	479,633	429,773	499,093	469,092	469,092

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL EXPEND.</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. EXPEND.</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>SOLID WASTE-COLL./DISP.</u>						
427-130 SALARIES & WAGES	1,192,798	1,464,391	1,167,380	1,466,309	1,466,309	1,466,309
427-131 OVERTIME	40,019	22,212	25,698	22,270	22,270	22,270
427-191 UNIFORM MAINTENANCE	11,263	12,000	11,231	12,000	12,000	12,000
427-192 SAFETY EQUIPMENT	2,189	5,000	4,311	3,750	3,750	3,750
427-195 BOOT ALLOWANCE	1,227	3,600	3,600	3,600	3,600	3,600
427-365 INCINERATOR FEES	472,724	480,870	452,925	495,296	495,296	495,296
427-384 RECYCLING FEES	55,648	140,000	67,091	84,000	84,000	84,000
TOTAL SOLID WASTE-COLL./DISP.	1,775,868	2,128,073	1,732,267	2,087,225	2,087,225	2,087,225

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Year 2026**

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<u>PUBLIC WORKS- HIGHWAY</u>						
430-120 SALARY - SUPT.	139,962	141,412	141,412	145,953	145,953	145,953
430-130 WAGES	1,135,198	998,445	1,158,151	1,024,610	1,024,610	1,024,610
430-131 OVERTIME	183,207	190,000	178,831	190,000	190,000	190,000
430-191 UNIFORM MAINTENANCE	11,003	11,500	11,231	11,500	11,500	11,500
430-195 BOOT ALLOWANCE	4,506	2,600	2,600	2,600	2,600	2,600
430-200 MATERIALS & SUPPLIES	12,095	30,000	20,931	30,000	30,000	30,000
430-210 OFFICE SUPPLIES	2,152	1,800	1,021	1,800	1,800	1,800
430-240 GENERAL EXPENSE	21,182	15,000	11,539	15,000	15,000	15,000
430-260 MINOR EQUIPMENT	677	9,000	5,113	9,000	9,000	9,000
430-313 ENGINEERING SERVICES	518,979	107,500	325,000	115,000	115,000	115,000
430-330 VEHICLE OPERATING EXP.	787,482	690,000	731,364	710,000	710,000	710,000
430-372 ROAD IMPROVEMENTS	162,686	-	684,198	-	-	-
430-373 TRAFFIC SIGNAL PROGRAM	117,811	144,254	114,041	144,254	144,254	144,254
430-384 RENTAL - EQUIPMENT	4,500	10,000	2,000	10,000	10,000	10,000
436-300 DRAINAGE IMPROVEMENTS	3,826	15,000	17,015	35,000	140,000	140,000
438-300 CONTRACTED SERVICES	21,827	30,000	24,972	25,000	25,000	25,000
439-740 MAJOR EQUIPMENT	40,620	-	-	-	-	-
TOTAL PUBLIC WORKS- HIGHWAY	3,167,713	2,396,511	3,429,418	2,469,717	2,574,717	2,574,717

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL EXPEND.</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. EXPEND.</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>PARTICIPANT RECREATION</u>						
452-120 SALARY - DIRECTOR	135,211	127,348	127,348	131,487	131,487	131,487
452-130 SALARIES	397,092	412,077	412,077	425,470	425,470	425,470
452-200 OFFICE SUPPLIES	9,925	10,000	10,953	10,000	10,000	10,000
452-240 GENERAL EXPENSE	22,504	22,000	18,204	22,000	22,000	22,000
452-247 REC. MATERIALS & SUP.	30,694	35,000	24,745	30,000	30,000	30,000
452-340 ADVERTISING & PRINTING	4,866	6,000	1,535	6,000	6,000	6,000
452-450 CONTRACTUAL SERVICES	129,005	115,000	112,855	115,000	185,000	185,000
452-900 DISC. TICKETS & TRIPS	12,519	30,000	11,620	20,000	20,000	20,000
452-905 SUMMER CAMP TRIPS	124,772	130,000	121,915	130,000	130,000	130,000
TOTAL PARTICIPANT RECREATION	866,588	887,425	841,252	889,956	959,957	959,957

**UPPER MORELAND TOWNSHIP
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REVENUE & EXPENDITURES
Year 2026**

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<u>PARKS & PLAYGROUND</u>						
454-130 SALARIES	683,557	693,808	693,808	716,357	716,357	716,357
454-200 MATERIALS & SUPPLIES	49,631	45,000	45,000	46,500	46,500	46,500
454-240 GENERAL EXPENSE	546	2,000	1,900	2,000	2,000	2,000
454-260 MINOR EQUIP. PURCHASE	888	4,800	5,302	4,800	4,800	4,800
454-360 UTILITIES	42,598	60,000	59,727	57,000	57,000	57,000
454-374 EQUIP./MAINT. & REPAIRS	39,596	40,000	38,500	40,000	40,000	40,000
454-450 CONTRACTED SERVICES	140,605	140,000	133,476	140,000	140,000	140,000
TOTAL PARKS & PLAYGROUND	1,165,771	985,608	977,713	1,006,657	1,006,657	1,006,657

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Year 2026**

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<u>LIBRARY</u>						
456-360 UTILITIES	39,500	39,500	39,500	39,500	39,500	39,500
456-520 CONTRIB. TO LIBRARY	899,252	924,431	924,431	949,860	949,860	949,860
TOTAL LIBRARY	938,752	963,931	963,931	989,360	989,360	989,360

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REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL EXPEND.</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. EXPEND.</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>EMPLOYEE BENEFITS</u>						
483-160 PENSION FUNDS	3,403,158	3,313,427	3,313,427	3,454,207	3,454,207	3,454,207
483-161 SOCIAL SECURITY TAXES		1,034,127	1,062,556	1,067,736	1,067,736	1,067,736
486-156 HEALTH & LIFE INSURANCE	2,664,620	3,100,000	2,902,500	3,000,000	3,000,000	3,000,000
486-162 UNEMP. COMPENSATION	97,892	115,000	95,000	105,000	105,000	105,000
TOTAL EMPLOYEE BENEFITS	6,165,670	7,562,554	7,373,483	7,626,943	7,626,943	7,626,943
<u>INSURANCE</u>						
486-352 PROP./LIAB. INSURANCE	397,051	428,296	428,296	432,614	420,044	420,044
486-354 WORKERS' COMP.	537,082	492,629	458,781	462,994	462,994	462,994
TOTAL INSURANCE	934,133	920,925	887,077	895,608	883,038	883,038

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<u>TOTAL EXPENDITURES</u>						
400 ADMINISTRATION	2,647,926	2,276,921	2,195,707	2,513,539	2,513,539	2,516,539
403 TAX COLLECTION	36,900	36,900	36,900	36,900	36,900	36,900
409 TOWNSHIP BUILDING	277,509	402,980	371,840	475,228	475,228	475,228
410 POLICE PROTECTION	6,766,353	6,697,838	7,118,655	7,042,745	7,012,273	7,012,273
411 FIRE PROTECTION	2,068,207	1,687,580	1,805,021	1,831,671	1,818,671	1,818,671
413 CODE ENFORCEMENT	439,451	479,633	429,773	499,093	469,092	469,092
427 SOLID WASTE-COLL./DISP.	1,775,868	2,128,073	1,732,267	2,087,225	2,087,225	2,087,225
430 PUBLIC WORKS- HIGHWAY	3,167,713	2,396,511	3,429,418	2,469,717	2,574,717	2,574,717
452 PARTICIPANT RECREATION	866,588	887,425	841,252	889,956	959,957	959,957
454 PARKS & RECREATION	1,165,771	985,608	977,713	1,006,657	1,006,657	1,006,657
456 LIBRARY	938,752	963,931	963,931	989,360	989,360	989,360
483/486 EMP.BENEFITS/INSURANCE	7,099,803	8,483,479	8,260,560	8,522,551	8,509,981	8,509,981
TOTAL EXPENDITURES	27,250,841	27,526,879	28,163,038	28,364,643	28,453,601	28,456,601

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>REVENUES</u>						
<u>REAL PROPERTY TAXES</u>						
301-100 R/E TAXES CURRENT	7,203,201	7,620,269	7,544,066	7,895,663	7,895,663	7,895,663
301-110 LIBRARY	911,317	923,074	913,843	936,340	936,340	936,340
301-120 FIRE PROTECTION	672,923	679,842	668,438	677,416	677,416	677,416
301-200 R/E TAXES PRIOR	5,200	10,000	-	10,000	10,000	10,000
301-201 LIBRARY PRIOR	-	3,000	-	3,000	3,000	3,000
301-202 FIRE PRIOR	-	1,500	-	1,500	1,500	1,500
301-500 R/E TAXES LIENED	71,149	75,000	62,402	75,000	75,000	75,000
301-501 LIBRARY LIENS	9,151	12,500	7,665	12,500	12,500	12,500
301-502 FIRE LIENS	6,078	5,250	5,649	5,250	5,250	5,250
301-600 R/E TAXES INTERIM	59,621	15,000	21,450	15,000	15,000	15,000
301-601 LIBRARY INTERIMS	7,596	3,000	2,618	3,000	3,000	3,000
301-602 FIRE INTERIMS	5,635	1,270	1,928	1,270	1,270	1,270
TOTAL REAL PROPERTY TAXES	8,951,872	9,349,705	9,228,059	9,635,940	9,635,939	9,635,939

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>LOCAL ENABLING TAXES</u>						
310-100 R/E TRANSFER TAX	977,953	570,000	716,727	912,817	912,817	912,817
310-200 EARNED INCOME TAX	4,942,926	4,890,000	5,007,500	5,125,000	5,125,000	5,125,000
310-300 MERCANTILE TAX	1,852,175	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
310-500 LOCAL SERVICES TAX	670,507	670,000	695,000	685,000	685,000	685,000
310-800 BUSINESS PRIVILEGE TAX	3,158,303	3,400,000	3,335,950	3,400,000	3,400,000	3,400,000
310-810 PRIOR YR BUSINESS TAX	1,017,769	600,000	1,437,486	872,524	870,000	870,000
TOTAL LOCAL ENABLING TAXES	12,619,632	12,030,000	13,092,663	12,895,340	12,892,817	12,892,817

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	2024 ACTUAL <u>RECEIPTS</u>	2025 APPROVED <u>BUDGET</u>	2025 ESTIM. <u>RECEIPTS</u>	2026 PROPOSED <u>BUDGET</u>	2026 MGR'S <u>RECOMM.</u>	2026 APPROVED <u>BUDGET</u>
<u>LICENSES & PERMITS</u>						
321-000 BUSINESS LICENSES	26,999	26,000	27,893	26,000	26,000	26,000
321-620 CONTRACTORS REG.	28,075	33,000	33,233	30,000	30,000	30,000
321-730 AMUSEMENT PERMITS	1,000	1,000	1,000	1,000	1,000	1,000
321-800 CABLE FRANCHISE FEES	445,588	400,000	424,137	400,000	400,000	400,000
TOTAL LICENSES AND PERMITS	501,662	460,000	486,264	457,000	457,000	457,000

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	2024 ACTUAL <u>RECEIPTS</u>	2025 APPROVED <u>BUDGET</u>	2025 ESTIM. <u>RECEIPTS</u>	2026 PROPOSED <u>BUDGET</u>	2026 MGR'S <u>RECOMM.</u>	2026 APPROVED <u>BUDGET</u>
<u>FINES & FORFEITS</u>						
331-110 VEHICLE VIOLATIONS	1,800	1,000	1,000	1,000	1,000	1,000
331-120 CODE ENF. FINES	18,208	3,500	500	3,500	3,500	3,500
331-121 FALSE ALARM FINES	20,200	20,600	17,400	20,000	20,000	20,000
331-130 DISTRICT JUSTICES	106,621	107,400	109,385	105,000	105,000	105,000
TOTAL FINES & FORFEITS	146,829	132,500	128,285	129,500	129,500	129,500

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	2024 ACTUAL <u>RECEIPTS</u>	2025 APPROVED <u>BUDGET</u>	2025 ESTIM. <u>RECEIPTS</u>	2026 PROPOSED <u>BUDGET</u>	2026 MGR'S <u>RECOMM.</u>	2026 APPROVED <u>BUDGET</u>
<u>INTEREST</u>						
341-000 INTEREST EARNED	351,929	350,000	283,268	300,000	300,000	300,000
TOTAL INTEREST	351,929	350,000	283,268	300,000	300,000	300,000

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>INTERGOV'T REVENUE</u>						
355-010 GRANTS/STATE GOV'T	1,670,826	100,000	1,241,387	100,000	100,000	100,000
355-080 BEVERAGE LICENSES	-	5,500	5,350	5,500	5,500	5,500
355-140 ACT 205 PENSION	924,859	924,859	946,525	970,188	970,000	970,000
TOTAL INTERGOV'T REVENUE	3,003,879	1,030,359	2,193,262	1,075,688	1,075,500	1,075,500

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>DEPARTMENTAL EARNINGS</u>						
361-300 ZONING, SUBDIVISION, LA	20,425	25,000	21,100	25,000	25,000	25,000
361-500 SALE- MAPS & PUB.	-	50	100	50	50	50
TOTAL DEPARTMENTAL EARNINGS	20,425	25,050	21,200	25,050	25,050	25,050

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>PUBLIC SAFETY</u>						
362-100 POLICE SERVICES	153,888	120,000	275,000	200,000	200,000	200,000
362-410 BUILDING PERMITS	300,382	571,222	412,740	565,000	639,592	639,592
362-420 ELECTRICAL PERMITS	59,165	125,000	116,427	125,000	145,000	145,000
362-430 PLUMBING PERMITS	14,529	25,000	20,736	25,000	30,000	30,000
362-461 FIRE CODE PERMITS	75,325	100,000	94,353	90,000	90,000	90,000
362-462 P.W. INSPECTION SERVICE	310	1,000	1,000	1,000	1,000	1,000
362-463 POLICE GRANTS	19,923	10,000	7,500	10,000	10,000	10,000
362-464 TURNPIKE FUND	15,400	15,000	14,533	15,000	15,000	15,000
362-465 FIRE INSURANCE RECOVERY	12,875	50,000	10,000	15,000	15,000	15,000
TOTAL PUBLIC SAFETY	651,795	1,017,222	952,289	1,046,000	1,145,592	1,145,592

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>HIGHWAY & SANITATION</u>						
363-100 STREET OPENINGS	15,001	5,000	5,000	5,000	5,000	5,000
363-230 BUS SHELTER REVENUES	42,000	42,000	42,000	42,000	42,000	42,000
364-300 REFUSE CHARGES	17,564	10,000	10,000	10,000	10,000	10,000
364-310 RECYCLE MATERIALS	3,921	3,000	4,000	4,000	4,000	4,000
364-600 REFUSE COLLECTION FEE	1,518,644	1,557,030	1,525,000	1,555,740	1,555,740	1,555,740
364-601 PRIOR YEAR REFUSE	14,084	13,000	12,783	13,000	13,000	13,000
TOTAL HIGHWAY & SANITATION	1,611,213	1,630,030	1,598,783	1,629,740	1,629,740	1,629,740

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>RECREATIONAL FACILITIES</u>						
367-000 RECREATIONAL FEES	181,281	180,000	177,344	180,000	180,000	180,000
367-100 SUPV. PLAYGROUNDS	463,126	460,000	484,517	475,000	475,000	475,000
367-200 LEAGUE FEES	11,825	14,000	13,527	12,000	12,000	12,000
367-900 DISCOUNT TICKET/TRIPS	19,634	32,000	15,299	20,000	20,000	20,000
TOTAL RECREATIONAL FACILITIES	675,866	686,000	690,686	687,000	687,000	687,000

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>MISCELLANEOUS INCOME</u>						
391-100 MISC. INCOME	87,390	100,000	108,652	100,000	353,463	353,463
391-200 INSURANCE INCOME	75,787	35,000	160,499	75,000	75,000	75,000
391-500 DEVELOPER CONTRIBUTIONS	61,866	100,000	-	50,000	50,000	50,000
TOTAL MISCELLANEOUS INCOME	225,042	235,000	269,151	225,000	478,463	478,463

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>FUND BALANCE TRANSFER</u>						
395-000 GF FUND BALANCE TRANSFER	-	581,013	-	-	-	-
TOTAL FUND BALANCE TRANSFER	-	581,013	-	-	-	-

**UPPER MORELAND TOWNSHIP
GENERAL FUND ANNUAL BUDGET
REVENUE & EXPENDITURES
Year 2026**

	<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
<u>TOTAL REVENUE</u>						
301 REAL PROPERTY TAXES	8,951,872	9,349,705	9,228,059	9,635,940	9,635,939	9,635,939
310 LOCAL ENABLING TAXES	12,619,632	12,030,000	13,092,663	12,895,340	12,892,817	12,892,817
321 LICENSES & PERMITS	501,662	460,000	486,264	457,000	457,000	457,000
331 FINES & FORFEITS	146,829	132,500	128,285	129,500	129,500	129,500
341 INTEREST	351,929	350,000	283,268	300,000	300,000	300,000
355 INTERGOV'T REVENUE	3,003,879	1,030,359	2,193,262	1,075,688	1,075,500	1,075,500
361 DEPARTMENTAL EARNINGS	20,425	25,050	21,200	25,050	25,050	25,050
362 PUBLIC SAFETY	651,795	1,017,222	952,289	1,046,000	1,145,592	1,145,592
363 HIGHWAY & SANITATION	1,611,213	1,630,030	1,598,783	1,629,740	1,629,740	1,629,740
367 RECREATIONAL FACILITIES	675,866	686,000	690,686	687,000	687,000	687,000
391 MISCELLANEOUS INCOME	225,042	235,000	269,151	225,000	478,463	478,463
395 FUND BALANCE TRANSFER	-	581,013	-	-	-	-
TOTAL REVENUE	28,760,145	27,526,879	28,943,910	28,106,258	28,456,601	28,456,601

**UPPER MORELAND TOWNSHIP
DEBT SERVICE FUND - ANNUAL BUDGET
2026**

		<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
	<u>REVENUE</u>						
301-150	DEBT SERVICE- RE TAX	1,799,608	1,818,954	1,805,392	1,812,465	1,812,465	1,812,465
301-200	PRIOR YEAR R/E TAXES	-	-	-	-	-	-
301-500	DEBT SERVICE LIENS	8,726	8,000	9,500	8,500	8,500	8,500
301-600	DEBT SERVICE INTERIMS	12,758	3,000	3,500	3,000	3,000	3,000
341-000	INTEREST EARNED	6,299	6,000	9,789	7,000	7,000	7,000
395-000	FUND BALANCE TRANSFER	-	-	-	-	-	-
TOTAL	DEBT SERVICE REVENUE	1,827,391	1,835,954	1,828,181	1,830,965	1,830,965	1,830,965

**UPPER MORELAND TOWNSHIP
DEBT SERVICE FUND - ANNUAL BUDGET
2026**

		<u>2024 ACTUAL EXPEND.</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. EXPEND.</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
	<u>EXPENDITURES</u>						
471-300	PRIN./INT.-BONDS	966,494	1,812,511	882,043	1,288,484	1,288,484	1,288,484
471-600	LEASE PAYMENTS	20,279	22,150	20,415	20,197	20,197	20,197
471-700	OTHER EXPENSE	1,293	1,293	1,401	2,262	2,262	2,262
492-860	TRSF. TO DEBT FUND BAL.	-	-	-	-	-	-
TOTAL	DEBT SERVICE EXPEND.	988,066	1,835,954	903,859	1,310,943	1,310,943	1,310,943

**UPPER MORELAND TOWNSHIP
LIQUID FUELS FUND ANNUAL BUDGET
2026**

		<u>2024 ACTUAL RECEIPTS</u>	<u>2025 APPROVED BUDGET</u>	<u>2025 ESTIM. RECEIPTS</u>	<u>2026 PROPOSED BUDGET</u>	<u>2026 MGR'S RECOMM.</u>	<u>2026 APPROVED BUDGET</u>
	<u>REVENUE</u>						
341-000	INTEREST	29,814	30,000	31,100	30,000	30,000	30,000
363-000	LIQUID FUELS ALLOCATION	677,189	664,692	677,582	654,027	654,027	654,027
363-100	SNOW REMOVAL GRANTS	117,627	-	157,327	95,000	95,000	95,000
380-000	FUND BALANCE TRANSFER	-	235,958	-	161,623	161,623	-
392-100	TRANSFER FROM G/F	-	-	-	-	-	-
TOTAL	LIQUID FUELS REVENUE	824,630	930,650	866,009	940,650	940,650	779,027

**UPPER MORELAND TOWNSHIP
LIQUID FUELS FUND ANNUAL BUDGET
2026**

		2024 ACTUAL <u>EXPEND.</u>	2025 APPROVED <u>BUDGET</u>	2025 ESTIM. <u>EXPEND.</u>	2026 PROPOSED <u>BUDGET</u>	2026 MGR'S <u>RECOMM.</u>	2026 APPROVED <u>BUDGET</u>
<u>EXPENDITURES</u>							
432-245	SALT/CINDERS	77,683	172,150	112,424	172,150	172,150	172,150
433-245	STREET SIGN MATERIALS	16,726	12,000	12,000	12,000	12,000	12,000
434-240	STREET LIGHT FIXTURES	111	1,500	5,244	1,500	1,500	1,500
434-246	MATERIALS/SUPPLIES	-	5,000	-	5,000	5,000	5,000
434-361	ELECTRICITY	129,729	150,000	168,265	150,000	150,000	150,000
439-210	PUBLIC IMPROV	485,997	590,000	559,345	600,000	600,000	250,000
TOTAL	LIQUID FUELS EXPEND.	710,246	930,650	857,279	940,650	940,650	590,650

**UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2026 - 2030**

DEPARTMENT	2026	2027	2028	2029	2030	TOTAL
FACILITIES	\$ 160,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 240,000
PUBLIC WORKS	703,111	296,619	-	-	-	999,730
SANITATION	3,000	491,438	3,000	515,859	-	1,013,297
PARKS & RECREATION	1,886,000	93,000	86,000	76,000	-	2,141,000
POLICE	439,737	457,913	453,852	473,415	-	1,824,917
FIRE DEPARTMENT	993,379	-	-	-	-	993,379
TOTAL CAPITAL IMPROVEMENTS	\$ 4,185,227	\$ 1,378,970	\$ 582,852	\$ 1,065,274	\$ -	\$ 7,212,323

**UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2026 - 2030
FACILITIES**

DESCRIPTION	2026		2027		2028		2029		2030		TOTAL
Library Outside Corner	\$	75,000	\$	-	\$	-	\$	-	\$	-	\$ 75,000
Roofs											
PW		85,000		-		-		-		-	85,000
HVAC											
Library		-		40,000		40,000		-		-	80,000
TOTAL FACILITIES	\$	160,000	\$	40,000	\$	40,000	\$	-	\$	-	240,000

**UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2026 - 2030
PUBLIC WORKS**

DESCRIPTION	2026	2027	2028	2029	2030	TOTAL
Equipment						
Salt/Plow Trucks	\$ 263,600	\$ 208,530	\$ -	\$ -	\$ -	\$ 472,130
Sweeper Truck	386,011	-	-	-	-	386,011
mini excavator	-	88,089	-	-	-	88,089
Codes Vechicle Replacement #131	53,500	-	-	-	-	53,500
TOTAL PUBLIC WORKS	\$ 703,111	\$ 296,619	\$ -	\$ -	\$ -	\$ 999,730

**UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2026 - 2030
SANITATION**

DESCRIPTION	2026		2027		2028		2029		2030		TOTAL
<u>Equipment</u>											
Mack Refuse Truck / Recycler (2)	\$	-	\$	488,438	\$	-	\$	512,859	\$	-	\$ 1,001,297
95 Gallon Carts		3,000		3,000		3,000		3,000		-	12,000
TOTAL SANITATION	\$	3,000	\$	491,438	\$	3,000	\$	515,859	\$	-	\$ 1,013,297

**UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2026 - 2030
PARKS & RECREATION**

DESCRIPTION	2026	2027	2028	2029	2030	TOTAL
<u>Woodlawn Park</u>						
Construction & Planning	\$ 1,209,500	\$ -	\$ -	\$ -	\$ -	\$ 1,209,500
<u>Trails Improvement Projects</u>						
Engineering Costs	615,000	-	-	-	-	615,000
<u>Playground Equipment</u>						
Broughton Park	50,000	-	-	-	-	50,000
Mill Park	-	-	50,000	-	-	50,000
Cherry Street Park	-	58,000	-	-	-	58,000
Pileggi Park -II	-	-	27,000	-	-	27,000
Whitehall Park	-	-	-	60,000	-	60,000
<u>Equipment</u>						
Picnic Tables 15	-	-	9,000	-	-	9,000
Gator	11,500	-	-	-	-	11,500
Zero Turn Mower	-	15,000	-	16,000	-	31,000
Ballfield Draggar	-	20,000	-	-	-	20,000
TOTAL PARKS & RECREATION	\$ 1,886,000	\$ 93,000	\$ 86,000	\$ 76,000	\$ -	\$ 2,141,000

**UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2026 - 2030
POLICE DEPARTMENT**

DESCRIPTION	2026		2027		2028		2029		2030		TOTAL
Rifles	\$	16,500	\$	18,975	\$	21,821	\$	-	\$	-	\$ 57,296
Portable Radios		37,800		39,690		41,675		43,758		-	162,923
Police Fleet Replacement		263,000		276,150		289,957		304,455		-	1,133,562
Mobile In-Car & Body Worn Cameras		100,399		100,399		100,399		100,399		-	401,596
K9 - Patrol		22,038		22,699		-		24,803		-	69,540
TOTAL POLICE DEPARTMENT	\$	439,737	\$	457,913	\$	453,852	\$	473,415	\$	-	\$ 1,824,917

**UPPER MORELAND TOWNSHIP
CAPITAL IMPROVEMENT PLAN
2025-2029
FIREHOUSE**

DESCRIPTION	2026	2027	2028	2029	2030	TOTAL
<u>Fire Stations</u>						
Renovations	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000
<u>Equipment</u>						
Replace 2004 Pierce Fire Apparatus	941,379	-	-	-	-	941,379
TOTAL FIREHOUSE	\$ 993,379	\$ -	\$ -	\$ -	\$ -	\$ 993,379