January 2, 2026
Final

2026 Estimated Valuation: $1,128,339,705
Tax Millage: 3.60

Lower Moreland Township

General Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$3,355,641	$2,921,770	$2,863,314
Revenues	$9,451,804	$11,062,149	$9,842,432
Total Cash Available	$12,807,445	$13,983,919	$12,705,746
Expenditures	$10,966,058	$11,120,605	$10,959,351
Fund Balance - December 31	$1,841,387	$2,863,314	$1,746,395
Reserve Fund	$975,000	$975,000	$1,025,000
Revised Fund Balance - December 31	**$866,387**	**$1,888,314**	**$721,395**

01 General Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
01	301	100	Current RE Tax	*3,696,642*	*3,696,642*	*3,897,506*
01	301	110	Current Pks&Rec	-	-	-
01	301	200	Prior Yr RE Tax	*10,000*	*10,000*	*10,000*
01	301	500	Liened RE Tax	*35,000*	*35,000*	*35,000*
			Total RE Tax	3,741,642	3,741,642	3,942,506
01	310	100	Deed Transfer Tax	350,000	569,267	350,000
01	310	200	EIT Tax	2,800,000	2,900,000	2,910,000
01	310	310	Mercantile Tax	250,000	270,000	280,000
01	310	500	Local Services Tax	275,000	290,000	245,000
01	310	810	Business Privilege	675,000	725,000	665,000
01	310	820	BP&Merc Tax/Audit	-	-	-
01	321	600	Plumbing Registrations	3,000	3,000	3,000
01	321	800	Cable TV Franchise	230,000	236,991	230,000
01	322	810	Street Permits	2,500	2,500	2,500
01	331	110	Crime & Vehicle	95,000	95,000	95,000
01	331	120	Violations - Ordinance	-	-	-
01	331	130	Live Scan/Booking Fees	15,000	15,000	15,000
01	331	140	Police Test Fee	-	640	-
01	331	150	SRO Reimbursement	125,908	167,425	150,000
01	341	000	Interest Earned	15,000	164,830	25,000
01	342	200	Rental Township Facility	99,262	96,195	98,605
01	354	030	Grants	-	55,891	-
01	354	040	K9 Donations	-	3,100	-
01	355	010	PURTA Monies	10,226	10,205	10,205
01	355	080	Beverage Licenses	1,250	1,250	1,250
01	355	140	Act 205 Pension	497,032	539,919	539,919
01	359	010	Gloria Dei/Pymt Lieu of Taxes	49,029	50,598	50,598
01	361	310	SD&Land Development Plan	4,000	1,700	4,000
01	361	340	Zoning Hearing Fee	6,500	15,550	6,500
01	361	350	Other Zoning/SD Fees	25	75	25
01	361	360	BC Appeals Fees	500	-	500

				2025 Budget	2025 Projected	2026 Budget
01	361	500	Sale - Maps & Publications	-	8	-
01	362	110	Police Reports	8,000	8,000	8,000
01	362	200	Fire Reports/Fire Inspection	-	50	-
01	362	410	Building Permits	110,000	153,724	110,000
01	362	420	Grading Permits	1,000	1,650	1,000
01	362	430	Plumbing Permits	8,000	16,962	8,000
01	362	440	Sewage Permits	-	-	-
01	363	510	State Snow Contract	76,430	118,521	74,658
01	367	110	Recreation Progam	-	-	-
01	381	020	Miscellaneous Revenues	2,500	769,032	16,166
01	381	100	Insurance Recoveries	-	38,424	-
01	392	350	Transfer from Highway Aid	-	-	-
01	395	010	Refund Prior Year Expenses	-	-	-
			Total Revenues	**9,451,804**	**11,062,149**	**9,842,432**

Expenses

General Government

				2025 Budget	2025 Projected	2026 Budget
01	400	110	Payroll - Commissioners	19,500	19,500	19,500
01	401	120	Payroll - Manager	175,000	175,000	181,125
01	401	130	Payroll - Asst. Manager	71,750	71,750	74,263
01	401	135	Payroll - Project Coordinator	34,000	34,000	36,225
01	401	140	Payroll - Clerical	127,575	127,575	133,951
01	401	142	Payroll - OT Clerical	250	-	250
01	401	144	Payroll - Clerical PT	1,000	-	1,000
01	401	150	Health Benefits	173,558	174,415	-
01	401	155	Retiree Health - Admin	4,000	-	-
01	401	200	Supplies - Office	5,500	5,500	5,500
01	401	220	Operating Supplies - Computer	-	-	-
01	401	310	Professional Services - BP/Merc	-	-	-
01	401	312	Audit - BP/Merc Tax	-	-	-
01	401	314	Professional Services - EIT Tax	-	-	-
01	401	330	Communications	8,372	8,421	8,558
01	401	340	Advertising & Printing	16,000	15,851	16,000

				2025 Budget	2025 Projected	2026 Budget
01	401	370	IT Repair & Maintenance Services	61,980	60,281	63,436
01	401	380	Leased Equipment	3,546	3,639	3,746
01	401	420	Dues, Subscriptions & Memberships	10,602	9,897	11,145
01	401	460	Postage	8,500	10,949	10,500
01	401	470	Other Expenses	23,950	82,816	37,738
01	401	540	Civic Celebrations	-	-	-
01	402	120	Payroll - Finance	105,750	105,750	110,488
01	402	310	Professional Services - Audit	23,000	23,000	24,100
01	403	110	Payroll - Tax Collection	10,000	10,000	10,000
01	403	220	Operating Supplies Computer	3,900	3,900	3,900
01	404	300	Services - Twp Solicitor	70,000	69,361	70,000
01	404	310	Legal Services - Other	20,000	81,365	20,000
01	404	470	Other Expenses	-	-	-
01	408	300	Services - Twp Engineer	15,000	10,879	15,000
01	408	470	Other Expenses	-	-	-
01	409	140	Payroll - Building Maintenance	33,851	31,375	34,306
01	409	220	Operating Supplies - Janitorial	45,484	43,197	43,708
01	409	250	Operating Supplies - Repair & Maintenance	6,250	82,500	28,500
01	409	320	Communications	16,584	15,454	11,184
01	409	360	Utilities	67,000	63,500	67,000
01	409	370	Repair & Maintenance Services	28,500	17,653	6,250
01	409	470	Other Expenses	500	-	500
			Total General Government	*1,190,902*	*1,357,528*	*1,047,872*

Public Safety						
	Police Department					
01	410	120	Payroll - Chief & LT	352,750	352,750	369,505
01	410	130	Payroll - Officers	3,477,756	3,455,575	3,686,246
01	410	140	Payroll - Clerical FT	329,645	329,645	336,178
01	410	142	Payroll - Clerical OT	6,500	2,899	6,500
01	410	144	Payroll - Clerical PT	19,250	19,250	19,250
01	410	150	Health Benefits	1,105,936	1,126,729	1,197,412
01	410	155	Retiree Health	9,500	-	-

				2025 Budget	2025 Projected	2026 Budget
01	410	160	Payroll - Crossing Guard	12,600	12,600	18,900
01	410	170	Education	25,000	5,978	25,000
01	410	180	Payroll - OT Officers	146,135	146,135	153,076
01	410	200	Supplies - Office	5,000	4,580	5,000
01	410	210	Supplies - Computer	-	42	-
01	410	220	Operating Supplies - Firearms	17,200	17,266	18,000
01	410	230	Operating Supplies - Detective	18,588	18,005	26,594
01	410	260	Small Tools/Equipment	9,400	7,932	9,400
01	410	310	Profesional Services/Civil Service	5,000	2,664	5,000
01	410	320	Communications	41,721	40,975	34,631
01	410	340	Advertising & Printing	2,000	2,000	2,000
01	410	370	Repair & Maintenance Services	115,129	108,479	83,815
01	410	380	Leased Equipment	2,500	2,500	2,500
01	410	420	Dues, Subscriptions & Memberships	14,315	13,989	15,811
01	410	430	PD Grant Expenses	-	6,534	-
01	410	450	Medical Exams	1,250	250	1,250
01	410	460	Postage	1,000	929	1,000
01	410	470	Other Expenses	10,150	8,111	10,150
01	410	480	Uniforms	26,000	26,000	26,000
01	410	490	Training	17,000	17,000	17,000
01	410	495	K9 Expenses	-	11,454	-
			Total Police Department	*5,771,325*	*5,740,271*	*6,070,218*
	Fire Marshal/Emergency Management					
01	411	130	Payroll - Fire Marshal/Deputy	95,250	95,250	98,580
01	411	191	Uniforms	1,500	500	1,500
01	411	260	Small Tools/Equipment	500	2,100	500
01	411	470	Other Expenses	5,500	4,186	5,500
01	411	530	Contribution - Second Alarmers	300	300	300
01	411	550	Contribution - Bryn Athyn	-	-	-
			Total Fire Marshal/Emergency Management	*103,050*	*102,336*	*106,380*

				2025 Budget	2025 Projected	2026 Budget
	Code Enforcement/Zoning					
01	413	120	Payroll - Code Enf Officer	190,500	190,500	197,160
01	413	130	Payroll - ZHB	5,375	5,375	5,375
01	413	140	Payroll - PT	10,000	10,000	10,000
01	413	191	Uniforms	3,000	2,241	3,000
01	413	300	Professional Services/ZHB Solicitor	15,000	16,337	15,000
01	413	310	Professional Services/Planner	12,000	13,345	12,000
01	413	320	Professional Services/BC Appeals Solicitor	500	-	500
01	413	340	Advertising & Printing	6,240	14,167	6,240
01	413	400	Court Reporter	3,000	2,795	3,000
01	413	420	Dues, Subscriptions & Memberships	1,000	1,637	1,360
01	413	430	Permit Tax	2,250	2,199	2,250
01	413	450	Inspection Services	110,000	154,573	110,000
01	413	470	Other Expenses	6,700	8,228	8,600
01	413	490	Training	5,000	920	5,000
01	413	540	Contribution - Health Agencies	1,000	1,000	1,000
			Total Code Enforcement/Zoning	*371,565*	*423,317*	*380,485*
			Total Public Safety	***6,245,940***	***6,265,924***	***6,557,083***
Public Works						
01	430	120	Payroll - Director	65,375	65,375	70,164
01	430	130	Payroll - Clerical	17,292	17,292	17,619
01	430	140	Payroll - Road Maintenance	411,533	410,229	399,529
01	430	150	Health Benefits	376,884	363,898	350,411
01	430	155	Retiree Health - PW	3,500	-	-
01	430	180	Payroll - OT	38,976	28,636	39,756
01	430	200	Supplies - Office	2,500	3,746	2,500
01	430	220	Supplies - Road Maintenance	24,000	35,180	24,000
01	430	240	Mowing Contract (ROW)	5,440	9,240	-
01	430	260	Small Tools/Equipment	6,500	6,500	6,500
01	430	420	Dues, Subscriptions & Memberships	1,000	1,000	1,000
01	430	470	Other Expenses	34,040	27,257	32,566

				2025 Budget	2025 Projected	2026 Budget
01	430	480	Uniforms	22,000	20,367	18,400
01	432	140	Payroll - Snow Removal	43,240	837	44,105
01	432	180	Payroll - OT Snow	51,962	36,793	53,001
01	432	220	Operating Supplies	69,541	52,912	71,914
01	433	140	Payroll - Signs/Signals	28,931	16,691	24,966
01	433	220	Operating Supplies	17,000	16,293	17,000
01	433	360	Utilities	4,000	6,954	6,432
01	433	370	Traffic Signal Repair & Maintenance	28,500	73,478	28,500
01	434	360	Utilities	60,000	63,643	64,800
01	434	370	Street Light Repair & Maintenance	17,520	19,120	17,520
01	437	140	Payroll - Fleet Maintenance	101,060	101,060	103,072
01	437	220	Operating Supplies	71,705	83,531	71,705
01	437	230	Fleet Gasoline	147,000	128,695	155,000
01	437	320	Communications	16,992	16,950	15,672
01	437	370	Repair & Maintenance Services	42,750	82,144	42,750
			Total Public Works	*1,709,241*	*1,687,821*	*1,678,882*
Parks & Recreation						
01	452	160	Payroll - Summer Recreation	-	-	-
01	452	220	Supplies - Summer Recreation	-	-	-
01	452	230	Supplies - Recreation Program	-	-	-
01	452	340	Advertising & Printing	-	-	-
01	452	470	Other Expenses	-	-	-
01	452	540	HVAA Contribution	-	-	-
01	452	600	Red Lion Gym	-	-	-
01	454	140	Payroll - Park Maintenance	-	-	-
01	454	160	Payroll - Park Equipment Maintenance	-	-	-
01	454	220	Supplies - Park Maintenance	-	-	-
01	454	230	Supplies - Park Equipment	-	-	-
01	454	240	Supplies - Park Building	-	-	-
01	454	360	Utilities	-	-	-
01	454	370	Repair & Maintenance Services	-	-	-
			Total Parks & Recreation	-	-	-

				2025 Budget	2025 Projected	2026 Budget
Miscellaneous						
01	*480*	*310*	Professional Services - BRC	-	-	-
01	486	350	Property & Liability Insurance	287,809	287,809	272,599
01	486	470	Other Expenses	-	-	-
01	487	190	Employee Pensions	691,802	682,403	594,238
01	487	350	Workers Comp Insurance	122,451	125,557	113,339
01	487	430	FICA/Twp Contribution	132,449	136,313	143,129
01	487	440	Medicare/Twp Contribution	84,357	86,142	90,449
			Total Miscellaneous	*1,318,868*	*1,318,224*	*1,213,754*
Transfers						
01	492	040	Transfer to Trash Removal	-	-	-
01	492	050	Transfer to Debt Service	-	-	-
01	492	060	Transfer to Sewer	-	-	-
01	492	063	Transfer to Post Retirement Medical	50,000	50,000	59,245
01	492	180	Transfer to Capital Improvement Traffic	91,108	91,108	42,515
01	492	190	Transfer to Capital Improvements	350,000	350,000	350,000
01	492	191	Transfer to Capital Improvements (P&R)	-	-	-
01	492	910	Transfer to Unemployment Comp	10,000	-	10,000
			Total Transfers	*501,108*	*491,108*	*461,760*
			Total Expenses	**10,966,059**	**11,120,605**	**10,959,351**
			Total Revenues	**9,451,804**	**11,062,149**	**9,842,432**
			Total Expenses	**10,966,059**	**11,120,605**	**10,959,351**
			Surplus/Deficit	**(1,514,255)**	**(58,456)**	**(1,116,919)**
New Reserve Allocation			*Reserve Fund*	50,000	690,000	50,000

January 2, 2026
Final

2026 Estimated Valuation: $1,128,339,705
Tax Millage: 0.093

Lower Moreland Township

Fire Hydrant Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$37,986	$35,328	$31,696
Revenues	$91,232	$91,270	$103,285
Total Cash Available	$129,218	$126,598	$134,981
Expenditures	$94,000	$94,902	$102,196
Fund Balance - December 31	**$35,218**	**$31,696**	**$32,785**

02 Fire Hydrant Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
02	301	100	Current RE Tax	*88,632*	*88,632*	*100,685*
02	301	200	Prior Yr RE Tax	*600*	*600*	*600*
02	301	500	Liened RE Tax	*1,300*	*1,300*	*1,300*
			Total RE Tax	90,532	90,532	102,585
02	341	000	Interest Earned	700	738	700
			Total Revenues	**91,232**	**91,270**	**103,285**
Expenses						
02	411	380	Leased Equip - Hydrants	94,000	94,902	102,196
			Total Expenses	**94,000**	**94,902**	**102,196**
			Total Revenues	**91,232**	**91,270**	**103,285**
			Total Expenses	**94,000**	**94,902**	**102,196**
			Surplus/Deficit	**(2,768)**	**(3,632)**	**1,089**

January 2, 2026
Final

2026 Estimated Valuation:	$1,128,339,705
Tax Millage:	1.480

Lower Moreland Township

Fire Tax Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$666,565	$701,274	$833,045
Revenues	$1,267,857	$1,374,967	$1,713,473
Total Cash Available	$1,934,422	$2,076,241	$2,546,518
Expenditures	$1,094,783	$1,055,292	$1,621,515
Reserve Expenditures	$187,904	$187,904	$345,878
Fund Balance - December 31	$651,735	$833,045	$579,125
Equipment Reserve	$571,533	$641,574	$495,284
Radio Reserve	$0	$0	$0
Revised Fund Balance - December 31	**$80,202**	**$191,471**	**$83,841**

03 Fire Tax Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
03	301	100	Current RE Tax	*1,156,551*	*1,156,551*	*1,602,308*
03	301	200	Prior Yr RE Tax	*1,500*	*1,500*	*1,500*
03	301	500	Liened RE Tax	*2,500*	*5,600*	*2,500*
			Total RE Tax	1,160,551	1,163,651	1,606,308
03	341	000	Interest Earned	7,500	35,580	7,500
03	381	010	Sale of Equipment	-	-	-
03	381	020	Miscellaneous Revenues	5,000	77,543	5,000
03	381	030	Chief of Emergency Services - BA Reimbursement	51,620	48,776	22,283
03	381	050	Apparatus - BA Reimbursement	43,186	33,790	49,588
03	381	060	Fire Rescue Station - BA Reimbursement	-	-	22,794
03	381	100	Insurance Recoveries	-	15,626	-
03	395	010	Refund Prior Year Expenses	-	-	-
			Total Revenues	**1,267,857**	**1,374,967**	**1,713,473**
Expenses						
03	411	120	Payroll - Chief of Emergency Services	125,000	125,000	140,000
03	411	150	Health Benefits	35,853	35,853	37,234
03	411	155	Retiree Health	500	-	500
03	411	220	Operating Supplies	5,500	1,700	5,500
			Township/HVFC/FMFR	*500*	*200*	*500*
			Chief of Emergency Services	*5,000*	*1,500*	*5,000*
03	411	230	Gasoline	6,240	6,000	10,240
			HVFC/FMFR	[redacted]	*4,000*	*4,000*
			Chief of Emergency Services	[redacted]	*2,000*	*6,240*
03	411	260	Small Tools & Equipment	500	500	500
03	411	310	Professional Services - Auditor	9,250	9,000	9,750
03	411	320	Communications	6,200	5,841	6,200
			HVFC/FMFR	*5,000*	*5,037*	*5,000*
			Chief of Emergency Services	*1,200*	*804*	*1,200*

				2025 Budget	2025 Projected	2026 Budget
03	411	350	Property/Liability & Workers Comp Insurance	48,652	48,652	23,090
			DVPLT	*24,152*	*24,152*	*23,090*
			SWIF (Workers Compensation)	*24,500*	*24,500*	[redacted]
03	411	360	Utilities	15,000	18,555	18,500
03	411	370	Repair & Maintenance Services	1,500	19,376	1,500
03	411	375	IT Repair & Maintenance Services	3,250	2,131	3,250
03	411	470	Other Expenses	500	12,032	500
			Township/HVFC/FMFR	*100*	*11,752*	*100*
			Chief of Emergency Services	*400*	*280*	*400*
03	411	480	Uniforms	1,500	1,500	1,500
03	411	490	Training	3,000	1,500	3,000
03	411	500	Contribution to HV Fire Company	192,800	168,800	[redacted]
03	411	510	Contribution to HVFC Shift Program	177,500	136,814	
03	411	520	Contribution to BA Fire Company	438,000	438,000	
			Fire Contribution (2021 Request)	*64,000*	*64,000*	
			Fire Contribution (2025 Interim Recommendation)	*374,000*	*374,000*	
03	411	530	Contribution to Fetters Mill Fire Rescue	[redacted]		1,108,300
03	411	700	Capital Outlay	190,504	190,504	345,878
			General Capital	*2,600*	*2,600*	*-*
			Ladder (2024)	*187,904*	*187,904*	*187,904*
			Pumper (2025)	*-*	*-*	*157,974*
03	471	000	Debt Principal	-	-	-
			2025 GO Bonds (Fire Rescue Station)	*-*	*-*	*-*
			2027 GO Bonds (Fire Rescue Station)	*-*	*-*	*-*
03	472	000	Debt Interest	-	-	227,941
			2025 GO Bonds (Fire Rescue Station)	*-*	*-*	*227,941*
			2027 GO Bonds (Fire Rescue Station)	*-*	*-*	*-*
03	487	190	Employee Pensions	11,875	11,875	13,300
03	487	430	FICA/Twp Contribution	7,750	7,750	8,680
03	487	440	Medicare/Twp Contribution	1,813	1,813	2,030
03	492	190	Transfer to Capital Improvements	-	-	-
			Total Expenses	**1,282,687**	**1,243,196**	**1,967,393**

		2025 Budget	2025 Projected	2026 Budget
	Total Revenues	**1,267,857**	**1,374,967**	**1,713,473**
	Total Expenses	**1,282,687**	**1,243,196**	**1,967,393**
	Surplus/Deficit	**(14,830)**	**131,771**	**(253,920)**

		2025 Budget	2025 Projected	2026 Budget
New Capital	*Equipment Reserve*	150,000	276,310	199,588
Reserve Allocation	*Radio Allocation*	-	-	-

January 2, 2026
Final

Trash Fee: $570

Lower Moreland Township
Trash Removal Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$478,198	$454,219	$133,477
Revenues	$1,550,043	$1,546,941	$2,431,338
Total Cash Available	$2,028,241	$2,001,160	$2,564,815
Expenditures	$1,575,974	$1,527,683	$2,153,416
Reserve Expenditures	$300,000	$340,000	$184,989
Fund Balance - December 31	$152,267	$133,477	$226,410
Capital Reserve	$149,989	$109,989	$0
Revised Fund Balance - December 31	**$2,278**	**$23,488**	**$226,410**

04 Trash Removal Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
04	340	000	Interest Income	12,500	12,993	9,000
04	354	040	State Grant	45,000	38,757	25,000
04	364	300	Current Year Fees	*1,386,000*	*1,386,000*	*2,255,558*
04	364	310	Prior Year Fees	*10,000*	*10,000*	*10,000*
04	364	330	Liened Trash Fees	*8,000*	*8,000*	*8,000*
			Total Fees for Services	1,404,000	1,404,000	2,273,558
04	381	010	Lien Cost Reimbursements	500	309	500
04	381	020	Miscellaneous Revenues	88,043	90,882	123,280
04	392	010	Transfer from General	-	-	-
04	395	000	Refund Prior Year Expenses	-	-	-
			Total Revenues	**1,550,043**	**1,546,941**	**2,431,338**
Expenses						
04	427	120	Payroll - DPW Director	32,687	32,687	33,750
04	427	130	Payroll - Clerical	32,585	32,585	33,238
04	427	140	Payroll - Leaf Collection	86,670	85,478	131,880
04	427	180	Payroll - Leaf Collection OT	15,854	15,854	29,171
04	427	220	Operating Supplies	6,500	6,500	6,500
04	427	340	Advertising/Printing	1,000	1,000	1,000
04	427	370	Leaf Collection & Composting	25,000	25,000	25,000
04	427	450	Trash Removal & Collection	1,299,198	1,295,537	1,753,092
04	427	455	Trash Removal & Disposal	354,394	354,520	[redacted]
04	427	456	Yard Waste Dispoal	[redacted]	[redacted]	24,000
04	427	460	Postage	-	-	-
04	427	470	Other Expenses	22,086	18,522	300,774
04	437	370	Repair & Maintenance Services	-	-	-
04	486	350	Property & Liability Insurance	-	-	-
04	492	010	Transfer to General	-	-	-
04	492	190	Transfer to Capital Improvements	-	-	-
			Total Expenses	**1,875,974**	**1,867,683**	**2,338,405**
			Total Revenues	**1,550,043**	**1,546,941**	**2,431,338**
			Total Expenses	**1,875,974**	**1,867,683**	**2,338,405**
			Surplus/Deficit	**(325,931)**	**(320,742)**	**92,933**
New Capital Reserve Allocation			*Equipment Reserve*	-	-	75,000

January 2, 2026
Final

2026 Estimated Valuation: $1,128,339,705
Tax Millage: 0.500

Lower Moreland Township

Debt Service Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$290,504	$289,509	$277,029
Revenues	$847,095	$844,893	$632,802
Total Cash Available	$1,137,599	$1,134,402	$909,831
Expenditures	$857,374	$857,373	$866,183
Fund Balance - December 31	**$280,225**	**$277,029**	**$43,648**

05 Debt Service Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
05	301	100	Current RE Tax	*756,622*	*756,622*	*541,320*
05	301	200	Prior Yr RE Tax	*4,000*	*4,000*	*4,000*
05	301	500	Liened RE Tax	*12,000*	*12,000*	*12,000*
			Total RE Tax	772,622	772,622	557,320
05	341	000	Interest Earned	7,500	5,298	4,500
05	392	010	Transfer from General	-	-	-
05	392	180	Transfer from Capital Improvement Traffic	41,858	41,858	44,364
05	392	300	Transfer from Parks & Recreation Capital	25,115	25,115	26,618
05	393	030	Bond Proceeds	-	-	-
			Total Revenues	**847,095**	**844,893**	**632,802**
Expenses						
05	471	030	Principal - 2010 General Obligation Bonds	-	-	-
05	471	040	Principal - 2010 TD Bank Note	-	-	-
05	471	050	Principal - 2012 General Obligation	-	-	-
05	471	060	Principal - 2015a General Obligation	-	-	-
05	471	070	Principal - 2017 General Obligation	45,000	45,000	50,000
05	471	080	Principal - 2018 HV Bank Loan	-	-	-
05	471	090	Principal - 2021 General Obligation	750,000	750,000	770,000
05	472	010	Interest - Tax Anticipation Note	-	-	-
05	472	030	Interest - 2010 General Obligation Bonds	-	-	-
05	472	040	Interest - 2010 TD Bank Note	-	-	-
05	472	050	Interest - 2012 General Obligation	-	-	-
05	472	060	Interest - 2015a General Obligation	-	-	-
05	472	070	Interest - 2017 General Obligation	21,974	21,973	20,983
05	472	080	Interest - 2018 HV Bank Loan	-	-	-
05	472	090	Interest - 2021 General Obligation	38,750	38,750	23,550
05	474	100	Bond Expenses	-	-	-
05	475	000	Agent Fee	1,650	1,650	1,650
05	492	010	Transfer to General	-	-	-
05	492	080	Transfer to Sewer Revenue	-	-	-
05	492	190	Transfer to Capital Improvement	-	-	-
			Total Expenses	**857,374**	**857,373**	**866,183**
			Total Revenues	**847,095**	**844,893**	**632,802**
			Total Expenses	**857,374**	**857,373**	**866,183**
			Surplus/Deficit	**(10,279)**	**(12,480)**	**(233,381)**

January 2, 2026
Final

2026 Estimated Valuation: $1,128,339,705
Tax Millage: 0.510

Lower Moreland Township

Library Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$109,546	$193,953	$30,992
Revenues	$532,084	$576,339	$568,646
Total Cash Available	$641,630	$770,292	$599,638
Expenditures	$522,084	$656,283	$545,412
Reserve Expenditures	$0	$83,017	$0
Fund Balance - December 31	$119,546	$30,992	$54,226
Capital Reserve	$119,546	$30,992	$46,529
Revised Fund Balance - December 31	**$0**	**$0**	**$7,697**

06 Library Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
06	301	100	Current RE Tax	*515,584*	*515,584*	*552,146*
06	301	200	Prior Yr RE Tax	*5,500*	*5,500*	*5,500*
06	301	500	Liened RE Tax	*7,500*	*7,500*	*7,500*
			Total RE Tax	528,584	528,584	565,146
06	341	000	Interest Earned	3,500	3,875	3,500
06	381	020	Miscellaneous Revenues	-	43,880	-
06	392	600	Transfer from Capital Improvement Fund	-	-	-
			Total Revenues	**532,084**	**576,339**	**568,646**
Expenses						
06	456	370	Repair & Maintenance Services	2,000	7,229	2,000
06	456	470	Other Expenses	-	-	-
06	456	500	Contribution to HV Library	511,286	599,698	535,000
06	456	600	Capital Construction	-	123,575	-
06	471	000	Principal - 2010 General Obligation Bonds	-	-	-
06	471	000	Interest - 2010 General Obligation Bonds	-	-	-
06	486	350	Property Liability Insurance	8,798	8,798	8,412
			Total Expenses	**522,084**	**739,300**	**545,412**
			Total Revenues	**532,084**	**576,339**	**568,646**
			Total Expenses	**522,084**	**739,300**	**545,412**
			Surplus/Deficit	**10,000**	**(162,961)**	**23,234**
New Capital Reserve Allocation			*Capital Reserve*	10,000	4,463	15,537

January 2, 2026
Final

Lower Moreland Township

Sewer Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$3,362,730	$4,427,794	$3,491,234
Revenues	$3,496,077	$4,373,036	$3,497,090
Total Cash Available	$6,858,807	$8,800,830	$6,988,324
Expenditures	$3,461,625	$4,171,856	$3,920,068
Reserve Expenditures	$40,000	$1,137,740	$45,000
Fund Balance - December 31	$3,357,182	$3,491,234	$3,023,256
Capital Reserve	$635,679	$622,533	$672,533
Federal COVID-19 Relief	$0	$0	$0
LMTA Capital Reserve	$113,780	$0	$0
PWD LTCP Reserve	$829,073	$837,954	$792,954
PWD Exceedance Reserve	$102,000	$50,000	$100,000
Revised Fund Balance - December 31	**$1,676,650**	**$1,980,747**	**$1,457,769**

08 Sewer Revenue Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
08	341	000	Interest Earned	35,000	41,648	35,000
08	364	100	Sewer Rental	2,855,714	2,855,714	2,856,000
08	364	110	Penalties	32,000	32,000	32,000
08	364	120	Certifications	775	2,719	1,500
08	381	010	LTMA Reimbursement	-	-	-
08	381	020	Miscellaneous Revenues	100	1,535	100
08	381	030	Returned Check Fee	400	-	400
08	381	040	Water Shut Off Fee	-	-	-
08	381	050	Reimbursement - Legal Costs	350	71	350
08	381	100	Insurance Recoveries	-	-	-
08	383	100	Tapping Fees	571,738	1,439,349	571,740
08	392	050	Transfer from Debt Service	-	-	-
08	392	060	Transfer from General	-	-	-
08	393	000	Transfer from PLGIT Escrow	-	-	-
08	395	010	Refund Prior Year Expenses	-	-	-
			Total Revenues	**3,496,077**	**4,373,036**	**3,497,090**
Expenses						
08	429	000	Sewer Operations Accrl (BBCO)	-	-	-
08	429	120	Payroll - Coordinator	15,400	15,400	15,400
08	429	130	Payroll - Public Works	279,919	279,919	290,937
08	429	140	Payroll - Clerical	65,969	63,795	62,066
08	429	150	Health Benefits	144,930	144,193	141,088
08	429	180	Payroll - OT	53,964	52,839	55,044
08	429	200	Supplies - Office	500	500	500
08	429	220	Operating Supplies	65,000	42,500	42,500
08	429	260	Small Tools/Equip	10,000	10,000	10,000
08	429	300	Professional Services - Engineer	15,000	147,318	15,000
08	429	310	Professional Service - Audit	12,250	12,000	13,500
08	429	320	Communications	6,190	4,909	5,430
08	429	330	Legal Expenses	3,000	2,704	3,000
08	429	340	Advertising & Printing	1,500	500	1,500
08	429	350	Authority Treasurer Bond	-	-	-

08	429	360	Utilities	105,000	122,726	125,000
				2025 Budget	2025 Projected	2026 Budget
08	429	370	Repair & Maintenance Services	234,000	281,878	282,500
08	429	420	Dues, Subscriptions & Memberships	2,000	1,693	2,000
08	429	430	FICA/Twp Contribution	26,138	25,452	25,962
08	429	435	Medicare/Twp Contribution	6,355	6,035	6,156
08	429	440	Agent Fee	-	-	-
08	429	450	Treatment Services	1,697,500	1,411,502	1,539,773
			Treatment Services (PWD)	*1,657,500*	*1,358,884*	*1,306,288*
			Treatment Services (Abington)	[redacted]	[redacted]	*28,645*
			Treatment Services (Upper Southampton)	[redacted]	[redacted]	*159,840*
			PWD Long Term Control Plan	*40,000*	*28,531*	*45,000*
			PWD Exceedance	-	*24,087*	-
08	429	460	Postage	9,000	8,606	9,000
08	429	470	Other Expenses	26,750	23,237	24,950
08	429	700	Capital Outlay	149,522	1,206,044	722,022
08	429	000	Sewer Operations, Accrual	-	-	-
08	471	000	Principal - Debt Service	-	-	-
08	472	000	Interest - Debt Service	-	-	-
08	480	000	Depreciation Expense	-	-	-
08	486	350	Property & Liability Insurance	-	-	-
08	493	000	Transfer Tapping Fee Escrow	571,738	1,445,846	571,740
08	493	010	Payments to Abington Township	-	-	-
			Total Expenses	**3,501,625**	**5,309,596**	**3,965,068**
			Total Revenues	**3,496,077**	**4,373,036**	**3,497,090**
			Total Expenses	**3,501,625**	**5,309,596**	**3,965,068**
			Surplus/Deficit	**(5,548)**	**(936,560)**	**(467,978)**
New Capital Reserve Allocations			*Capital Reserve*	50,000	50,000	50,000
			Federal COVID-19 Relief	-	-	-
			LMTA Capital Reserve	-	-	-
			PWD LTCP Reserve	-	-	-
			PWD Exceedance Reserve	50,000	50,000	50,000

January 2, 2026
Final

2026 Estimated Valuation: $1,128,339,705
General Tax Millage: 0.450

Lower Moreland Township

Ambulance/EMS Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$32,031	$31,533	$28,415
Revenues	$260,763	$261,882	$488,538
Total Cash Available	$292,794	$293,415	$516,953
Expenditures	$265,000	$265,000	$495,000
Fund Balance - December 31	**$27,794**	**$28,415**	**$21,953**
Capital & Program Reserve	$0	$0	$0
Revised Fund Balance - December 31	**$27,794**	**$28,415**	**$21,953**

09 Ambulance/EMS Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
09	301	100	Current RE Tax	*259,413*	*259,413*	*487,188*
09	301	200	Prior Yr RE Tax	*500*	*500*	*500*
09	301	500	Liened RE Tax	*500*	*1,278*	*500*
			Total RE Tax	260,413	261,191	488,188
09	340	000	Interest Earned	350	691	350
09	380	000	Miscellaneous Revenue	-	-	-
			Total Revenues	**260,763**	**261,882**	**488,538**
Expenses						
09	412	[redacted]	Contribution - Bryn Athyn	265,000	265,000	[redacted]
09	412	500	Contribution - Fetters Mill Fire Rescue	[redacted]		495,000
09	412	740	Capital Equipment & Vehicles	-	-	-
			Total Expenses	**265,000**	**265,000**	**495,000**
			Total Revenues	**260,763**	**261,882**	**488,538**
			Total Expenses	**265,000**	**265,000**	**495,000**
			Surplus/Deficit	**(4,237)**	**(3,118)**	**(6,462)**
New Capital Reserve Allocation			*Capital & Program Reserve*	-	-	-

January 2, 2026
Final

2026 Estimated Valuation: $1,128,339,705
Tax Millage: 0.285

Lower Moreland Township

Parks & Recreation Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$2,243	$1,586	$0
Revenues	$396,053	$417,678	$396,552
Total Cash Available	$398,296	$419,264	$396,552
Expenditures	$396,053	$419,264	$396,552
Fund Balance - December 31	**$2,243**	**$0**	**$0**

10 Parks & Recreation Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
10	301	100	Current RE Tax	*308,053*	*308,053*	*308,552*
10	301	200	Prior Yr RE Tax	*1,000*	*1,000*	*1,000*
10	301	500	Liened RE Tax	*1,000*	*1,750*	*1,000*
			Total RE Tax	310,053	310,803	310,552
10	341	000	Interest Earned	-	-	-
10	342	200	Red Lion Gym & Youth Center Rental	1,000	4,945	1,000
10	342	300	Park & Field Rental	2,500	2,340	2,500
10	367	200	Summer Recreation Program	36,000	42,235	36,000
10	367	210	Athletic Programs	16,500	16,250	16,500
10	381	020	Miscellaneous Revenues	30,000	41,105	30,000
			Total Revenues	**396,053**	**417,678**	**396,552**
Expenses						
10	452	160	Payroll - Summer Recreation Staff	27,500	25,770	27,500
10	452	220	Supplies - Summer Recreation Program	8,500	6,938	8,500
10	452	230	Supplies - Community Events	10,000	10,000	10,000
10	452	240	Athletic Programs	3,950	3,950	3,950
10	452	340	Advertising & Printing	300	-	300
10	452	470	Other Expenses	350	12,100	350
10	452	600	Red Lion Gym	20,250	23,268	22,500
10	452	610	Payroll - Red Lion Gym	4,690	4,195	4,740
10	454	140	Payroll - Park Maintenance & Equipment	106,775	99,348	130,542
10	454	220	Supplies - Park Maint & Equip	27,500	72,079	52,500
10	454	230	Park Buildings	16,704	16,376	18,528
10	454	240	Mowing Contract (Parks)	50,105	50,105	-
10	454	360	Park Utilities	17,500	17,500	17,500
10	454	370	Repair & Maintenance	7,000	7,000	7,000
10	492	191	Transfer to Parks & Rec Capital Fund	94,929	70,635	92,642
			Total Expenses	**396,053**	**419,264**	**396,552**
			Total Revenues	**396,053**	**417,678**	**396,552**
			Total Expenses	**396,053**	**419,264**	**396,552**
			Surplus/Deficit	**-**	**(1,586)**	**-**

Lower Moreland Township

Capital Improvement Traffic Safety Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$1,515,184	$1,185,787	$605,347
Revenues	$341,108	$504,268	$2,446,037
Total Cash Available	$1,856,292	$1,690,055	$3,051,384
Expenditures	$196,858	$1,084,708	$2,237,196
Fund Balance - December 31	**$1,659,434**	**$605,347**	**$814,188**

18 Capital Improvement Traffic Safety Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
18	341	000	Interest Earned	10,000	13,160	10,000
18	355	100	FEMA Grant	-	-	-
18	381	010	Miscellaneous Revenues	240,000	400,000	2,393,522
18	392	010	Transfer from General Fund	91,108	91,108	42,515
			Total Revenues	**341,108**	**504,268**	**2,446,037**
Expenses						
18	408	300	Engineering Services	155,000	453,007	196,000
18	433	600	Capital Construction	-	589,843	1,996,832
18	492	050	Transfer to Debt Service	41,858	41,858	44,364
			Total Expenses	**196,858**	**1,084,708**	**2,237,196**
			Total Revenues	**341,108**	**504,268**	**2,446,037**
			Total Expenses	**196,858**	**1,084,708**	**2,237,196**
			Surplus/Deficit	**144,250**	**(580,440)**	**208,841**

January 2, 2026
Final

Transfer from General Fund: $350,000
Transfer from P&R Capital: $227,340

Lower Moreland Township

Capital Improvement Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$385,883	$546,153	$414,610
Revenues	$778,556	$813,533	$596,840
Total Cash Available	$1,164,439	$1,359,686	$1,011,450
Expenditures	$734,111	$663,551	$722,662
Reserve Expenditures	$245,955	$281,525	$0
Fund Balance - December 31	$184,373	$414,610	$288,788
DPW Capital Reserve	$89,259	$126,998	$176,998
LMPD Patrol Fleet Reserve	$0	$0	$0
WSA Capital Reserve	$0	$0	$0
Radio Reserve	$0	$0	$0
IT Reserve	$50,659	$66,424	$71,424
Revised Fund Balance - December 31	**$44,455**	**$221,188**	**$40,366**

19 Capital Improvement Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
19	341	000	Interest Income	7,500	10,092	7,500
19	381	010	Auction Revenues	5,000	48,300	5,000
19	381	020	Miscellaneous Revenues	207,000	222,765	7,000
19	392	010	Transfer from General	350,000	350,000	350,000
19	392	011	Transfer from General (P&R)	-	-	-
19	392	033	Transfer from Capital Projects/Bonds	-	-	-
19	392	030	Transfer from Fire Tax	-	-	-
19	392	040	Transfer from Trash Removal	-	-	-
19	392	050	Transfer from Debt Service	-	-	-
19	392	300	Transfer from P&R Capital	61,806	53,439	227,340
19	392	310	Transfer from Stormwater	147,250	128,937	-
19	392	350	Transfer from Highway Aid	-	-	-
19	393	130	Loan Proceeds	-	-	-
			Total Revenues	**778,556**	**813,533**	**596,840**
Expenses						
19	401	700	Equipment	-	-	-
19	401	710	Furniture	-	-	-
19	401	720	Consulting Services	-	-	-
19	409	700	Equipment	-	-	-
19	409	710	Renovations	38,500	32,572	-
19	409	720	Construction	-	-	-
19	410	700	Office Equipment	9,200	7,935	6,740
19	410	710	Furniture	-	-	-
19	410	720	Equipment	16,927	16,927	38,582
19	410	730	Vehicles	131,194	122,382	111,656
19	410	740	Firearms & Range	31,324	32,212	34,004
19	410	750	Communications	23,500	26,287	14,000
19	413	700	Equipment	3,100	3,100	-
19	413	710	Furniture	-	-	-
19	413	730	Vehicles & Vehicle Parts	29,015	29,015	29,015

				2025 Budget	2025 Projected	2026 Budget
19	429	700	Equipment	-	-	-
19	429	710	Furniture	-	-	-
19	429	730	Vehicles	-	-	-
19	430	700	General Equipment	65,000	39,950	-
19	430	710	Leaf Collection Equipment	-	-	-
19	430	720	Road Maintenance	-	-	23,125
19	430	730	Vehicles & Vehicle Parts	570,500	581,257	238,200
19	430	750	Communications/Computers	-	-	-
19	433	700	Traffic Control Devices	-	-	-
19	434	700	Capital Outlays	-	-	-
19	452	600	Red Lion Gym	12,500	12,500	-
19	452	700	Recreation Equipment	-	-	-
19	452	710	Recreation Construction	-	-	85,000
19	454	700	Park Equipment	49,306	40,939	55,490
19	454	710	Park Construction	-	-	-
19	454	730	Vehicles & Vehicle Parts	-	-	86,850
19	492	191	Transfer to General Fund	-	-	-
19	492	600	Transfer to Library Fund	-	-	-
			Total Expenses	**980,066**	**945,076**	**722,662**
			Total Revenues	**778,556**	**813,533**	**596,840**
			Total Expenses	**980,066**	**945,076**	**722,662**
			Surplus/Deficit	**(201,510)**	**(131,543)**	**(125,822)**
New Capital Reserve Allocations			*DPW Capital Reserve*	50,000	50,000	50,000
			LMPD Patrol Fleet Reserve	-	-	-
			WSA Capital Reserve	-	-	-
			Radio Reserve	-	-	-
			IT Reserve	5,000	20,765	5,000

January 2, 2026
Final

Transfer from P&R Fund: $92,642
HVAA Use Agreement Fee: $20,000

Lower Moreland Township

Parks & Recreation Capital Reserve Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$633,032	$652,168	$680,962
Revenues	$231,929	$107,348	$231,142
Total Cash Available	$864,961	$759,516	$912,104
Expenditures	$86,921	$78,554	$253,958
Reserve Expenditures	$0	$0	$0
Fund Balance - December 31	$778,040	$680,962	$658,146
Turf Replacement Reserve	$396,072	$396,072	$426,072
Open Space Fees (Developer)	$148,826	$39,326	$148,826
Revised Fund Balance - December 31	**$233,142**	**$245,564**	**$83,248**

30 Parks & Recreation Capital Reserve Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
30	341	000	Interest Earned	7,500	16,713	9,000
30	354	000	State Grants	-	-	-
30	381	010	Miscellaneous Revenue	129,500	20,000	129,500
30	392	010	Transfer from General Fund	-	-	-
30	392	020	Transfer from P&R Fund	94,929	70,635	92,642
			Total Revenues	**231,929**	**107,348**	**231,142**
Expenses						
30	492	050	Transfer to Debt Service	25,115	25,115	26,618
30	492	190	Transfer to Capital Improvements	61,806	53,439	227,340
			Total Expenses	**86,921**	**78,554**	**253,958**
			Total Revenues	**231,929**	**107,348**	**231,142**
			Total Expenses	**86,921**	**78,554**	**253,958**
			Surplus/Deficit	**145,008**	**28,794**	**(22,816)**

New Capital Reserve Allocation	*Turf Replacement Reserve*	30,000	30,000	30,000
	Open Space Fees (Developer)	109,500	-	109,500

January 2, 2026
Final

Lower Moreland Township

Stormwater Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$1,873,002	$1,919,583	$2,643,195
Revenues	$1,274,335	$1,483,161	$1,186,015
Total Cash Available	$3,147,337	$3,402,744	$3,829,210
Expenditures	$752,417	$759,549	$621,999
Reserve Expenitures	$0	$0	$0
Fund Balance - December 31	$2,394,920	$2,643,195	$3,207,211
PennDOT HOP Agreements	$21,500	$21,500	$21,500
PRP Reserve	$1,156,000	$1,257,950	$1,757,950
Capital Project Reserve	$200,000	$200,000	$200,000
Equipment Reserve	$150,000	$150,000	$200,000
Revised Fund Balance - December 31	**$1,067,420**	**$1,013,745**	**$1,027,761**

31 Stormwater Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
31	341	000	Interest Earned	12,500	15,140	12,500
31	364	100	Stormwater Fee Revenue	1,159,295	1,159,295	1,159,295
31	364	110	Penalties	13,500	19,500	13,500
31	364	120	Certifications	620	906	620
31	381	020	Miscellaneous Revenues	88,420	288,320	100
31	392	060	Transfer from General	-	-	-
			Total Revenues	**1,274,335**	**1,483,161**	**1,186,015**
Expenses						
31	436	130	Payroll - Public Works	111,563	124,072	158,377
31	436	140	Payroll - Clerical	16,292	15,834	15,149
31	436	150	Health Benefits	42,967	45,118	92,446
31	436	180	Payroll - OT	10,809	16,128	49,352
31	436	220	Operating Supplies	20,000	12,126	20,000
31	436	260	Small Tools/Equip	3,000	2,634	3,000
31	436	300	Professional Services - Engineer	22,500	100,561	65,000
			Operations Support	*5,000*	*1,000*	*5,000*
			MS4 Permit	*-*	*57,674*	*20,000*
			Capital Projects	*17,500*	*41,887*	*40,000*
31	436	320	Communications	7,400	7,950	9,525
31	436	330	Legal Expenses	1,000	500	1,000
31	436	340	Advertising & Printing	1,500	828	1,500
31	436	370	Repair & Maintenance Services	80,000	10,000	80,000
31	436	375	IT Repair & Maintenance Services	8,770	7,245	9,198
31	436	420	Dues, Subscriptions & Memberships	2,000	3,060	2,000
31	436	430	FICA/Twp Contribution	6,798	7,779	23,300
31	436	435	Medicare/Twp Contribution	1,656	1,843	5,500
31	436	460	Postage	300	100	300
31	436	470	Other Expenses	23,700	800	1,300
31	436	700	Capital Outlay	244,912	274,034	85,052
31	471	000	Principal - Debt Service	-	-	-

				2025 Budget	2025 Projected	2026 Budget
31	472	000	Interest - Debt Service	-	-	-
31	492	190	Transfer to Capital Improvement	147,250	128,937	-
			Total Expenses	**752,417**	**759,549**	**621,999**
			Total Revenues	**1,274,335**	**1,483,161**	**1,186,015**
			Total Expenses	**752,417**	**759,549**	**621,999**
			Surplus/Deficit	**521,918**	**723,612**	**564,016**
			PennDOT HOP Agreements	-	-	-
New Capital Reserve Allocations			*PRP Reserve*	500,000	500,000	500,000
			Capital Project Reserve	-	200,000	-
			Equipment Reserve	50,000	50,000	50,000

January 2, 2026
Final

Lower Moreland Township

Capital Improvement Bond Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$0	$0	$9,362,061
Revenues	$0	$9,392,311	$5,000
Total Cash Available	$0	$9,392,311	$9,367,061
Expenditures	$0	$30,250	$1,645,082
Fund Balance - December 31	**$0**	**$9,362,061**	**$7,721,979**

33 Capital Improvement Bond Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
33	341	000	Interest Earned	-	-	5,000
33	381	020	Miscellaneous Revenue	-	-	-
33	393	130	Bond Proceeds	-	9,392,311	-
			Total Revenues	**-**	**9,392,311**	**5,000**
Expenses						
33	401	470	Other Expenses	-	550	-
33	409	610	General	-	-	-
33	409	620	PW - HVAC	-	-	-
33	409	630	PW - Plumbing	-	-	-
33	409	640	Electrical	-	-	-
33	409	660	Professional	-	29,700	1,645,082
33	409	670	Miscellaneous	-	-	-
33	409	700	Gym/Library Exterior Maintenance	-	-	-
33	435	000	Pedestrian Improvements	-	-	-
33	454	710	Park Construction	-	-	-
33	472	000	Bond Interest	-	-	-
33	472	600	Bond Discount	-	-	-
33	472	700	Bond Issuance Costs	-	-	-
33	472	800	Loan Refunding	-	-	-
33	492	010	Transfer to General Fund	-	-	-
33	492	190	Transfer to Capital Improvements	-	-	-
			Total Expenses	**-**	**30,250**	**1,645,082**
			Total Revenues	**-**	**9,392,311**	**5,000**
			Total Expenses	**-**	**30,250**	**1,645,082**
			Surplus/Deficit	**-**	**9,362,061**	**(1,640,082)**

January 2, 2026
Final

Lower Moreland Township

Highway Aid Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$197,777	$197,722	$172,747
Revenues	$433,776	$445,158	$444,407
Total Cash Available	$631,553	$642,880	$617,154
Expenditures	$456,553	$470,133	$442,154
Fund Balance - December 31	**$175,000**	**$172,747**	**$175,000**

35 Highway Aid Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
35	341	000	Interest Income	7,500	8,251	7,500
35	355	000	State Revenue	426,276	436,907	436,907
35	381	020	Miscellaneous Revenues	-	-	-
			Total Revenues	**433,776**	**445,158**	**444,407**
Expenses						
35	433	000	Traffic Signal Change	-	-	-
35	438	000	Bridge Maintenance	-	-	-
35	439	000	Road Maintenance	456,553	470,133	442,154
35	492	010	Transfer to General	-	-	-
35	492	190	Transfer to Capital Improvements	-	-	-
			Total Expenses	**456,553**	**470,133**	**442,154**
			Total Revenues	**433,776**	**445,158**	**444,407**
			Total Expenses	**456,553**	**470,133**	**442,154**
			Surplus/Deficit	**(22,777)**	**(24,975)**	**2,253**

January 2, 2026
Final

Lower Moreland Township

Post-Retirement Medical Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$153,978	$166,652	$167,941
Revenues	$71,051	$72,220	$95,505
Total Cash Available	$225,029	$238,872	$263,446
Expenditures	$70,931	$70,931	$55,185
Fund Balance - December 31	**$154,098**	**$167,941**	**$208,261**

63 Post-Retirement Medical Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
63	341	000	Interest Income	2,000	3,169	2,250
63	357	000	Officer Contributions	-	-	19,245
63	381	020	Miscellaneous Revenue	19,051	19,051	14,765
63	392	010	Transfer from General Fund	50,000	50,000	59,245
			Total Revenues	**71,051**	**72,220**	**95,505**
Expenses						
63	487	000	Retiree Medical Benefits	68,431	68,431	52,685
63	489	000	Professional Services	2,500	2,500	2,500
			Total Expenses	**70,931**	**70,931**	**55,185**
			Total Revenues	**71,051**	**72,220**	**95,505**
			Total Expenses	**70,931**	**70,931**	**55,185**
			Surplus/Deficit	**120**	**1,289**	**40,320**

January 2, 2026
Final

Lower Moreland Township

Unemployment Compensation Fund

	2025 Budget	2025 Projected	2026 Budget
Fund Balance - January 1	$68,295	$68,490	$64,805
Revenues	$10,750	$1,412	$10,750
Total Cash Available	$79,045	$69,902	$75,555
Expenditures	$10,000	$5,097	$10,000
Fund Balance - December 31	**$69,045**	**$64,805**	**$65,555**

91 Unemployment Compensation Fund

				2025 Budget	2025 Projected	2026 Budget
Revenues						
91	341	000	Interest	750	1,412	750
91	381	020	Miscellaneous Revenue	-	-	-
91	392	010	Transfer from General	10,000	-	10,000
			Total Revenues	**10,750**	**1,412**	**10,750**
Expenses						
91	487	000	Unemployment Comp Claims	10,000	5,097	10,000
			Total Expenses	**10,000**	**5,097**	**10,000**
			Total Revenues	**10,750**	**1,412**	**10,750**
			Total Expenses	**10,000**	**5,097**	**10,000**
			Surplus/Deficit	**750**	**(3,685)**	**750**