Nov. 5, 2026
Preliminary

2027 Estimated Valuation: $1,134,201,005
Tax Millage: 3.75

Lower Moreland Township

General Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$2,863,314	$3,207,037	$2,277,516
Revenues	$9,842,432	$10,589,776	$10,141,044
Total Cash Available	$12,705,746	$13,796,813	$12,418,560
Expenditures	$10,959,351	$11,519,297	$11,397,237
Fund Balance - December 31	$1,746,395	$2,277,516	$1,021,323
Reserve Fund	$1,025,000	$1,025,000	$1,000,000
Revised Fund Balance - December 31	**$721,395**	**$1,252,516**	**$21,323**

01 General Fund

				2026 Budget	2026 YTD (10.31.26)	2026 Projected	2027 Proposed
Revenues							
01	301	100	Current RE Tax	*3,897,506*	*3,891,472*	*3,891,472*	*4,083,124*
01	301	200	Prior Yr RE Tax	*10,000*	*49,437*	*49,437*	*10,000*
01	301	500	Liened RE Tax	*35,000*	*36,095*	*36,095*	*35,000*
			Total RE Tax	3,942,506	3,977,004	3,977,004	4,128,124
01	310	100	Deed Transfer Tax	350,000	496,694	520,000	350,000
01	310	200	EIT Tax	2,910,000	2,428,431	3,040,000	3,080,000
01	310	310	Mercantile Tax	280,000	219,403	230,000	210,000
01	310	500	Local Services Tax	245,000	229,134	245,000	275,000
01	310	810	Business Privilege	665,000	752,254	800,000	630,000
01	321	600	Plumbing Registrations	3,000	2,650	3,000	3,000
01	321	800	Cable TV Franchise	230,000	171,653	230,000	230,000
01	322	810	Street Permits	2,500	3,825	3,800	2,500
01	331	110	Crime & Vehicle	95,000	62,242	70,000	75,000
01	331	130	Live Scan/Booking Fees	15,000	12,550	15,000	15,000
01	331	140	Police Test Fee	-	1,840	1,840	-
01	331	150	SRO Reimbursement	150,000	127,654	165,306	170,000
01	341	000	Interest Earned	25,000	37,902	42,000	30,000
01	342	200	Rental Township Facility	98,605	87,071	98,605	95,000
01	354	030	Grants	-	52,199	52,199	-
01	354	040	K9 Donations	-	855	835	-
01	355	010	PURTA Monies	10,205	-	11,594	11,000
01	355	080	Beverage Licenses	1,250	-	650	650
01	355	140	Act 205 Pension	539,919	543,053	543,053	545,318
01	359	010	Gloria Dei/Pymt Lieu of Taxes	50,598	52,420	52,420	53,000
01	361	310	SD&Land Development Plan	4,000	1,900	2,200	3,000
01	361	340	Zoning Hearing Fee	6,500	30,425	32,000	6,500
01	361	350	Other Zoning/SD Fees	25	250	300	250
01	361	360	BC Appeals Fees	500	-	-	
01	361	500	Sale - Maps & Publications	-	212	250	50
01	362	110	Police Reports	8,000	6,520	7,000	7,000
01	362	200	Fire Reports/Fire Inspection	-	100	100	-
01	362	410	Building Permits	110,000	171,029	180,000	110,000

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
01	362	420	Grading Permits	1,000	3,247	3,500	1,500
01	362	430	Plumbing Permits	8,000	26,202	28,000	8,000
01	362	440	Sewage Permits	-			
01	363	510	State Snow Contract	74,658	49,461	124,119	76,152
01	367	110	Recreation Progam	-			
01	381	020	Miscellaneous Revenues	16,166	24,169	25,000	25,000
01	381	100	Insurance Recoveries	-	81,708	85,000	-
01	392	350	Transfer from Highway Aid	-		-	-
01	395	010	Refund Prior Year Expenses	-		-	-
			Total Revenues	**9,842,432**	**9,654,058**	**10,589,776**	**10,141,044**

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Expenses							
General Government							
01	400	110	Payroll - Commissioners	19,500	16,250	19,500	19,500
01	401	120	Payroll - Manager	181,125	148,747	181,125	188,370
01	401	130	Payroll - Asst. Manager	74,263	62,287	62,287	55,000
01	401	135	Payroll - Project Coordinator	36,225	30,652	36,225	37,625
01	401	140	Payroll - Clerical	133,951	113,497	139,065	146,650
01	401	142	Payroll - OT Clerical	250	-	-	250
01	401	144	Payroll - Clerical PT	1,000	-	-	11,000
01	401	150	Health Benefits	-	1,277	-	-
01	401	200	Supplies - Office	5,500	5,089	6,000	5,500
01	401	330	Communications	8,558	8,735	9,096	10,000
01	401	340	Advertising & Printing	16,000	10,216	12,000	15,000
01	401	370	IT Repair & Maintenance Services	63,436	57,228	63,436	70,000
01	401	380	Leased Equipment	3,746	4,436	5,200	4,000
01	401	420	Dues, Subscriptions & Memberships	11,145	12,092	17,519	20,050
01	401	460	Postage	10,500	7,330	10,000	10,000
				2026 Budget	2026 YTD	2026 Projected	2027 Proposed

01	401	470	Other Expenses	37,738	77,920	80,000	40,000
01	401	540	Civic Celebrations	-	-		-
01	402	120	Payroll - Finance	110,488	92,938	98,511	92,625
01	402	310	Professional Services - Audit	24,100	24,100	24,100	25,200
01	403	110	Payroll - Tax Collection	10,000	8,462	10,000	10,000
01	403	220	Operating Supplies Computer	3,900	-	1,000	3,000
01	404	300	Services - Twp Solicitor	70,000	95,054	115,000	75,000
01	404	310	Legal Services - Other	20,000	25,505	30,000	20,000
01	408	300	Services - Twp Engineer	15,000	10,747	12,800	15,000
01	409	140	Payroll - Building Maintenance	34,306	31,828	35,698	34,627
01	409	220	Operating Supplies - Janitorial	43,708	31,988	43,708	45,000
01	409	250	Operating Supplies - Repair & Maintenance	28,544	114,182	125,000	60,000
01	409	320	Communications	11,184	5,945	7,500	10,000
01	409	360	Utilities	67,000	56,736	67,000	80,065
01	409	370	Repair & Maintenance Services	6,250	4,667	6,250	6,250
01	409	470	Other Expenses	500	400	500	500
			Total General Government	***1,047,917***	***1,058,306***	***1,218,520***	***1,110,212***

Public Safety

Police Department

01	410	120	Payroll - Chief & LT	369,505	312,658	369,505	383,600
01	410	130	Payroll - Officers	3,686,246	2,895,322	3,686,246	3,897,879
01	410	140	Payroll - Clerical FT	336,178	285,043	348,962	367,424
01	410	142	Payroll - Clerical OT	6,500	1,678	2,000	2,500
01	410	144	Payroll - Clerical PT	19,250	15,447	19,250	21,000
01	410	150	Health Benefits	1,197,412	834,264	1,170,000	1,284,783
01	410	160	Payroll - Crossing Guard	18,900	8,908	12,600	18,900
01	410	170	Education	25,000	5,564	7,500	25,000
01	410	180	Payroll - OT Officers	153,076	128,044	153,076	160,730
01	410	200	Supplies - Office	5,000	2,687	5,000	5,000
01	410	220	Operating Supplies - Firearms	18,000	12,237	18,000	18,000
01	410	230	Operating Supplies - Detective	26,594	18,276	22,000	31,600
01	410	260	Small Tools/Equipment	9,400	5,350	6,000	7,000
				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
01	410	310	Profesional Services/Civil Service	5,000		2,500	3,000

01	410	320	Communications	34,631	19,684	24,831	33,000
01	410	340	Advertising & Printing	2,000	1,609	1,700	2,000
01	410	370	Repair & Maintenance Services	83,815	69,993	83,815	93,275
01	410	380	Leased Equipment	2,500	2,215	2,500	2,500
01	410	420	Dues, Subscriptions & Memberships	15,811	12,823	13,591	15,000
01	410	430	PD Grant Expenses	-	20,511	20,511	-
01	410	450	Medical Exams	1,250	220	500	500
01	410	460	Postage	1,000	678	800	1,000
01	410	470	Other Expenses	10,150	5,939	10,000	10,000
01	410	480	Uniforms	26,000	21,973	26,000	26,000
01	410	490	Training	17,000	13,792	17,000	20,000
01	410	495	K9 Expenses	-	5,431	5,431	-
			Total Police Department	***6,070,218***	***4,700,346***	***6,029,318***	***6,429,691***
	Fire Marshal/Emergency Management						
01	411	130	Payroll - Fire Marshal/Deputy	98,580	83,414	98,580	102,500
01	411	191	Uniforms	1,500	1,311	1,500	1,500
01	411	260	Small Tools/Equipment	500	1,138	1,138	500
01	411	470	Other Expenses	5,500	2,506	3,000	5,000
01	411	530	Contribution - Second Alarmers	300	-	-	-
			Total Fire Marshal/Emergency Management	***106,380***	***88,370***	***104,218***	***109,500***
	Code Enforcement/Zoning						
01	413	120	Payroll - Code Enf Officer	197,160	166,828	197,160	205,000
01	413	130	Payroll - ZHB	5,375	5,610	5,375	5,375
01	413	140	Payroll - PT	10,000	9,478	10,000	10,000
01	413	191	Uniforms	3,000	2,075	2,300	2,000
01	413	300	Professional Services/ZHB Solicitor	15,000	12,102	15,000	15,000
01	413	310	Professional Services/Planner	12,000	13,375	15,000	15,000
01	413	320	Professional Services/BC Appeals Solicitor	500		-	
01	413	340	Advertising & Printing	6,240	7,994	8,500	6,500
01	413	400	Court Reporter	3,000	2,982	3,500	3,000
				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
01	413	420	Dues, Subscriptions & Memberships	1,360	1,267	1,360	1,500
01	413	430	Permit Tax	2,250	1,499	2,250	2,250

01	413	450	Inspection Services	110,000	129,475	150,000	110,000
01	413	470	Other Expenses	8,600	6,212	8,600	8,000
01	413	490	Training	5,000	4,194	5,000	5,000
01	413	540	Contribution - Health Agencies	1,000		1,000	-
			Total Code Enforcement/Zoning	*380,485*	*363,091*	*425,045*	*388,625*
			Total Public Safety	***6,557,083***	***5,151,807***	***6,558,581***	***6,927,816***
Public Works							
01	430	120	Payroll - Director	70,164	63,804	70,164	73,000
01	430	130	Payroll - Clerical	17,619	12,729	17,619	18,431
01	430	140	Payroll - Road Maintenance	399,529	347,315	399,529	352,983
01	430	150	Health Benefits	350,411	232,834	350,411	442,180
01	430	180	Payroll - OT	39,756	29,812	39,756	40,000
01	430	200	Supplies - Office	2,500	1,668	2,500	2,500
01	430	220	Supplies - Road Maintenance	24,000	27,172	30,000	24,000
01	430	240	Mowing Contract (ROW)	-	1,035	1,035	-
01	430	260	Small Tools/Equipment	6,500	6,511	6,500	6,500
01	430	420	Dues, Subscriptions & Memberships	1,000	110	500	500
01	430	470	Other Expenses	32,566	21,726	21,726	31,100
01	430	480	Uniforms	18,400	14,656	18,400	19,320
01	432	140	Payroll - Snow Removal	44,105	-	20,000	50,000
01	432	180	Payroll - OT Snow	53,001	68,267	68,267	50,000
01	432	220	Operating Supplies	71,914	102,450	102,450	73,000
01	433	140	Payroll - Signs/Signals	24,966	1,135	500	27,617
01	433	220	Operating Supplies	17,000	30,573	35,000	25,000
01	433	360	Utilities	6,432	2,460	4,500	5,378
01	433	370	Traffic Signal Repair & Maintenance	28,500	78,208	90,000	30,000
01	434	360	Utilities	64,800	48,176	64,800	77,436
01	434	370	Street Light Repair & Maintenance	17,520	15,568	17,520	17,500
01	437	140	Payroll - Fleet Maintenance	103,072	90,158	107,161	113,376
01	437	220	Operating Supplies	71,705	122,774	150,000	75,500
				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
01	437	230	Fleet Gasoline	155,000	117,497	155,000	121,000
01	437	320	Communications	15,672	6,533	8,750	11,300
01	437	370	Repair & Maintenance Services	42,750	116,267	141,850	75,500

			Total Public Works	*1,678,882*	*1,559,437*	*1,923,938*	*1,763,121*
Miscellaneous							
01	*480*	*310*	Professional Services - BRC	-	-	-	
01	486	350	Property & Liability Insurance	272,599	270,321	292,599	178,450
01	486	470	Other Expenses	-			
01	487	190	Employee Pensions	594,238	646,029	688,200	667,167
01	487	350	Workers Comp Insurance	113,339	133,122	133,122	78,395
01	487	430	FICA/Twp Contribution	143,129	121,296	149,129	127,333
01	487	440	Medicare/Twp Contribution	90,449	76,470	93,449	90,730
			Total Miscellaneous	*1,213,754*	*1,247,238*	*1,356,499*	*1,142,074*
Transfers							
01	492	063	Transfer to Post Retirement Medical	59,245	2,719	59,245	74,773
01	492	180	Transfer to Capital Improvement Traffic	42,515	-	42,515	44,241
01	492	190	Transfer to Capital Improvements	350,000	-	350,000	325,000
01	492	191	Transfer to Capital Improvements (P&R)	-	-	-	
01	492	910	Transfer to Unemployment Comp	10,000	-	10,000	10,000
			Total Transfers	*461,760*	*2,719*	*461,760*	*454,014*
			Total Expenses	**10,959,396**	**9,019,508**	**11,519,297**	**11,397,237**
			Total Revenues	**9,842,432**	**9,654,058**	**10,589,776**	**10,141,044**
			Total Expenses	**10,959,396**	**9,019,508**	**11,519,297**	**11,397,237**
			Surplus/Deficit	**(1,116,964)**	**634,550**	**(929,522)**	**(1,256,193)**

Nov. 5, 2026
Preliminary

2027 Estimated Valuation: $1,134,201,005
Tax Millage: 0.093

Lower Moreland Township

Fire Hydrant Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$31,696	$31,560	$27,415
Revenues	$103,285	$102,232	$103,061
Total Cash Available	$134,981	$133,792	$130,476
Expenditures	$102,196	$106,377	$110,000
Fund Balance - December 31	**$32,785**	**$27,415**	**$20,476**

02 Fire Hydrant Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
02	301	100	Current RE Tax	*100,685*	*100,188*	*100,188*	*101,261*
02	301	200	Prior Yr RE Tax	*600*	*1,179*	*1,179*	*500*
02	301	500	Liened RE Tax	*1,300*	*865*	*865*	*800*
			Total RE Tax	102,585	102,232	102,232	102,561
02	341	000	Interest Earned	700	477	500	500
			Total Revenues	**103,285**	**102,708**	**102,732**	**103,061**
Expenses							
02	411	380	Leased Equip - Hydrants	102,196	103,272	106,377	110,000
			Total Expenses	**102,196**	**103,272**	**106,377**	**110,000**
			Total Revenues	**103,285**	**102,708**	**102,732**	**103,061**
			Total Expenses	**102,196**	**103,272**	**106,377**	**110,000**
			Surplus/Deficit	**1,089**	**(564)**	**(3,645)**	**(6,939)**

Nov. 5, 2026
Preliminary

2026 Estimated Valuation: $1,134,201,005
Tax Millage: 1.480

Lower Moreland Township

Fire Tax Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$833,045	$907,859	$861,877
Revenues	$1,713,473	$2,037,868	$1,744,615
Total Cash Available	$2,546,518	$2,945,727	$2,606,492
Expenditures	$1,621,515	$1,737,972	$1,693,639
Reserve Expenditures	$345,878	$345,878	$345,878
Fund Balance - December 31	$579,125	$861,877	$566,975
Equipment Reserve	$495,284	$495,284	$348,994
Radio Reserve	$0	$0	$0
Revised Fund Balance - December 31	**$83,841**	**$366,593**	**$217,981**

03 Fire Tax Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
03	301	100	Current RE Tax	*1,602,308*	*1,590,270*	*1,591,012*	*1,611,473*
03	301	200	Prior Yr RE Tax	*1,500*	*15,421*	*15,421*	*1,500*
03	301	500	Liened RE Tax	*2,500*	*11,284*	*11,284*	*2,500*
			Total RE Tax	1,606,308	1,616,976	1,617,717	1,615,473
03	341	000	Interest Earned	7,500	20,932	21,000	7,500
03	381	010	Sale of Equipment	-			
03	381	020	Miscellaneous Revenues	5,000	266,048	300,000	5,000
03	381	030	Chief of Emergency Services - BA Reimbursement	22,283	26,769	26,769	21,466
03	381	050	Apparatus - BA Reimbursement	49,588	49,588	49,588	49,588
03	381	060	Fire Rescue Station - BA Reimbursement	22,794	-	22,794	45,588
03	381	100	Insurance Recoveries	-			
03	395	010	Refund Prior Year Expenses	-	-	-	-
			Total Revenues	**1,713,473**	**1,980,312**	**2,037,868**	**1,744,615**

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Expenses							
03	411	120	Payroll - Chief of Emergency Services	140,000	96,033	96,033	130,000
03	411	150	Health Benefits	37,234	18,303	18,303	49,763
03	411	155	Retiree Health	500	-		500
03	411	220	Operating Supplies	5,500	580	580	3,000
			Township/HVFC/FMFR	*500*			*500*
			Chief of Emergency Services	*5,000*	*580*	*580*	*2,500*
03	411	230	Gasoline	10,240	836	1,615	5,500
			HVFC/FMFR	*4,000*	*821*	*1,600*	*2,000*
			Chief of Emergency Services	*6,240*	*15*	*15*	*3,500*
03	411	260	Small Tools & Equipment	500	-		500
03	411	310	Professional Services - Auditor	9,750	9,100	9,100	9,750
03	411	320	Communications	6,200	3,768	5,557	6,200
			HVFC/FMFR	*5,000*	*3,490*	*5,000*	*5,000*
			Chief of Emergency Services	*1,200*	*278*	*557*	*1,200*

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
03	411	350	Property/Liability & Workers Comp Insurance	23,090	54,022	54,022	77,000
			DVPLT	*23,090*	*23,090*	*23,090*	*27,000*
			SWIF (Workers Compensation)		*30,932*	*30,932*	*50,000*
03	411	360	Utilities (HVFC)	18,500	13,830	18,500	20,000
03	411	370	Repair & Maintenance Services	1,500	56	100	1,500
03	411	375	IT Repair & Maintenance Services	3,250	2,351	3,250	4,000
03	411	470	Other Expenses	500	162,092	175,000	500
			Township/HVFC/FMFR	*100*	*162,092*	*175,000*	*100*
			Chief of Emergency Services	*400*			*400*
03	411	480	Uniforms	1,500	1,478	1,478	1,500
03	411	490	Training	3,000	1,724	1,724	3,000
03	411	500	Contribution to HV Fire Company	-	*68,278*	*85,000*	177,000
03	411	510	Contribution to HVFC Shift Program	-	*27,800*	*52,800*	205,750
03	411	520	Contribution to BA Fire Company	-	*771,147*	*970,500*	515,000
03	411	530	Contribution to Fetters Mill Fire Rescue	1,108,300	867,225	1,108,300	
03	411	700	Capital Outlay	345,878	345,878	345,878	345,878
			General Capital	-	-	-	-
			Ladder (2024)	*187,904*	*187,904*	*187,904*	*187,904*
			Pumper (2025)	*157,974*	*157,974*	*157,974*	*157,974*
03	471	000	Debt Principal	-	-	-	5,000
			2025 GO Bonds (Fire Rescue Station)	-		-	*5,000*
			2027 GO Bonds (Fire Rescue Station)	-		-	-
03	472	000	Debt Interest	227,941	227,941	227,941	455,881
			2025 GO Bonds (Fire Rescue Station)	*227,941*	*227,941*	*227,941*	*455,881*
			2027 GO Bonds (Fire Rescue Station)	-	-	-	-
03	487	190	Employee Pensions	13,300	9,123	9,123	12,350
03	487	430	FICA/Twp Contribution	8,680	5,954	5,954	8,060
03	487	440	Medicare/Twp Contribution	2,030	1,392	1,392	1,885
03	492	190	Transfer to Capital Improvements	-	-	-	-
			Total Expenses	**1,967,393**	**1,821,687**	**2,083,850**	**2,039,517**
			Total Revenues	**1,713,473**	**1,980,312**	**2,037,868**	**1,744,615**
			Total Expenses	**1,967,393**	**1,821,687**	**2,083,850**	**2,039,517**
			Surplus/Deficit	**(253,920)**	**158,626**	**(45,982)**	**(294,902)**

Nov. 5, 2026
Preliminary

Trash Fee: $570

Lower Moreland Township

Trash Removal Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$133,477	$165,704	$218,825
Revenues	$2,431,338	$2,450,544	$2,424,588
Total Cash Available	$2,564,815	$2,616,248	$2,643,413
Expenditures	$2,153,416	$2,212,434	$2,105,741
Reserve Expenditures	$184,989	$184,989	$0
Fund Balance - December 31	$226,410	$218,825	$537,672
Capital Reserve	$0	$0	$107,657
Revised Fund Balance - December 31	**$226,410**	**$218,825**	**$430,015**

04 Trash Removal Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
04	340	000	Interest Income	9,000	9,941	10,000	9,000
04	354	040	State Grant	25,000	34,304	34,304	25,000
04	364	300	Current Year Fees	*2,255,558*	*2,248,467*	*2,248,467*	*2,255,558*
04	364	310	Prior Year Fees	*10,000*	*17,251*	*17,251*	*10,000*
04	364	330	Liened Trash Fees	*8,000*	*15,208*	*12,594*	*4,000*
			Total Fees for Services	2,273,558	2,280,926	2,278,312	2,269,558
04	381	010	Lien Cost Reimbursements	500	1,437	1,191	250
04	381	020	Miscellaneous Revenues	123,280	97,592	126,737	120,780
04	392	010	Transfer from General	-	-	-	-
04	395	000	Refund Prior Year Expenses	-	-	-	-
			Total Revenues	**2,431,338**	**2,424,199**	**2,450,544**	**2,424,588**
Expenses							
04	427	120	Payroll - DPW Director	33,750	27,466	33,750	36,500
04	427	130	Payroll - Clerical	33,238	25,458	33,664	18,431
04	427	140	Payroll - Leaf Collection	131,880	49,018	131,880	113,060
04	427	180	Payroll - Leaf Collection OT	29,171	309	29,171	25,000
04	427	220	Operating Supplies	6,500	9,222	6,500	6,500
04	427	340	Advertising/Printing	1,000	1,690	1,690	500
04	427	370	Leaf Collection & Composting	25,000	17,768	25,000	25,000
04	427	450	Trash Removal & Collection	1,753,092	1,276,994	1,753,092	1,840,750
04	427	455	Trash Removal & Disposal	-	56,928	56,928	-
04	427	456	Yard Waste Disposal	24,000			-
04	427	460	Postage	-	748	748	-
04	427	470	Other Expenses	300,774	302,972	310,000	25,000
04	429	700	Capital Expense				-
04	437	370	Repair & Maintenance Services	-	11,358	15,000	15,000
04	486	350	Property & Liability Insurance	-	-	-	-
04	492	010	Transfer to General	-	-	-	-
04	492	190	Transfer to Capital Improvements	-	-	-	0.00
			Total Expenses	**2,338,405**	**1,779,931**	**2,397,423**	**2,105,741**
			Total Revenues	**2,431,338**	**2,424,199**	**2,450,544**	**2,424,588**
			Total Expenses	**2,338,405**	**1,779,931**	**2,397,423**	**2,105,741**
			Surplus/Deficit	**(85,137)**	**644,268**	**53,121**	**318,847**

Nov. 5, 2026
Preliminary

2027 Estimated Valuation: $1,134,201,005
Tax Millage: 0.350

Lower Moreland Township

Debt Service Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$277,029	$283,319	$47,694
Revenues	$632,802	$630,558	$468,825
Total Cash Available	$909,831	$913,877	$516,519
Expenditures	$866,183	$866,183	$470,183
Fund Balance - December 31	**$43,648**	**$47,694**	**$46,336**

05 Debt Service Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
05	301	100	Current RE Tax	*541,320*	*537,185*	*537,446*	*381,092*
05	301	200	Prior Yr RE Tax	*4,000*	*10,130*	*10,130*	*4,000*
05	301	500	Liened RE Tax	*12,000*	*7,382*	*7,500*	*12,000*
			Total RE Tax	557,320	554,696	555,076	397,092
05	341	000	Interest Earned	4,500	4,102	4,500	3,500
05	392	010	Transfer from General	-			
05	392	180	Transfer from Capital Improvement Traffic	44,364		44,364	42,645
05	392	300	Transfer from Parks & Recreation Capital	26,618		26,618	25,588
05	393	030	Bond Proceeds	-			
			Total Revenues	**632,802**	**558,799**	**630,558**	**468,825**
Expenses							
05	471	070	Principal - 2017 General Obligation	50,000	50,000	50,000	50,000
05	471	090	Principal - 2021 General Obligation	770,000	770,000	770,000	385,000
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	20,983	20,983	20,983	19,608
05	472	080	Interest - 2018 HV Bank Loan	-			
05	472	090	Interest - 2021 General Obligation	23,550	15,625	23,550	13,925
05	474	100	Bond Expenses	-			
05	475	000	Agent Fee	1,650	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	**866,183**	**858,258**	**866,183**	**470,183**
			Total Revenues	**632,802**	**558,799**	**630,558**	**468,825**
			Total Expenses	**866,183**	**858,258**	**866,183**	**470,183**
			Surplus/Deficit	**(233,381)**	**(299,459)**	**(235,625)**	**(1,358)**

Nov. 5, 2026
Preliminary

2027 Estimated Valuation: $1,134,201,005
Tax Millage: 0.510

Lower Moreland Township

Library Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$30,992	$134,301	$88,145
Revenues	$568,646	$562,946	$568,805
Total Cash Available	$599,638	$697,247	$656,950
Expenditures	$545,412	$545,412	$552,000
Reserve Expenditures	$0	$63,690	$0
Fund Balance - December 31	$54,226	$88,145	$104,950
Capital Reserve	$46,529	$25,502	$35,502
Revised Fund Balance - December 31	**$7,697**	**$62,643**	**$69,448**

06 Library Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
06	301	100	Current RE Tax	*552,146*	*548,196*	*548,196*	*555,305*
06	301	200	Prior Yr RE Tax	*5,500*	*6,900*	*6,900*	*5,500*
06	301	500	Liened RE Tax	*7,500*	*5,030*	*5,100*	*5,000*
			Total RE Tax	565,146	560,126	560,196	565,805
06	341	000	Interest Earned	3,500	2,643	2,750	3,000
06	341	000	Miscellaneous Revenues	-	-	-	-
06	392	600	Transfer from Capital Improvement Fund	-	-	-	-
			Total Revenues	**568,646**	**562,770**	**562,946**	**568,805**
Expenses							
06	456	370	Repair & Maintenance Services	2,000	1,970	2,000	2,000
06	456	470	Other Expenses	-	-	-	-
06	456	500	Contribution to HV Library	535,000	535,000	535,000	545,000
06	456	600	Capital Construction	-	63,690	63,690	-
06	471	000	Principal - 2010 General Obligation Bonds	-	-	-	-
06	471	000	Interest - 2010 General Obligation Bonds	-	-	-	-
06	486	350	Property Liability Insurance	8,412	8,412	8,412	5,000
			Total Expenses	**545,412**	**609,072**	**609,102**	**552,000**
			Total Revenues	**568,646**	**562,770**	**562,946**	**568,805**
			Total Expenses	**545,412**	**609,072**	**609,102**	**552,000**
			Surplus/Deficit	**23,234**	**(46,302)**	**(46,156)**	**16,805**

Nov. 5, 2026
Preliminary

Lower Moreland Township

Sewer Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$3,491,234	$3,670,355	$2,916,658
Revenues	$3,497,090	$2,996,244	$3,163,720
Total Cash Available	$6,988,324	$6,666,599	$6,080,378
Expenditures	$3,920,068	$3,704,941	$3,624,901
Reserve Expenditures	$45,000	$45,000	$0
Fund Balance - December 31	$3,023,256	$2,916,658	$2,455,477
Capital Reserve	$672,533	$672,533	$722,533
Federal COVID-19 Relief	$0	$0	$0
LMTA Capital Reserve	$0	$0	$0
PWD LTCP Reserve	$792,954	$792,954	$742,954
PWD Exceedance Reserve	$100,000	$100,000	$150,000
Revised Fund Balance - December 31	**$1,457,769**	**$1,351,171**	**$839,990**

08 Sewer Revenue Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
08	341	000	Interest Earned	35,000	45,709	50,000	35,000
08	364	100	Sewer Rental	2,856,000	2,356,131	2,880,000	2,800,000
08	364	110	Penalties	32,000	41,088	48,000	40,000
08	364	120	Certifications	1,500	4,800	5,000	2,500
08	381	020	Miscellaneous Revenues	100	-	-	100
08	381	030	Returned Check Fee	400	231	250	200
08	381	050	Reimbursement - Legal Costs	350	-	-	50
08	381	100	Insurance Recoveries	-	-	-	
08	383	100	Tapping Fees	571,740	12,994	12,994	285,870
			Total Revenues	**3,497,090**	**2,460,953**	**2,996,244**	**3,163,720**
Expenses							
08	429	000	Sewer Operations Accrl (BBCO)	-	-	-	
08	429	120	Payroll - Coordinator	15,400	12,733	13,400	15,400
08	429	130	Payroll - Public Works	290,937	247,379	302,093	354,185
08	429	140	Payroll - Clerical	62,066	50,949	63,767	72,788
08	429	150	Health Benefits	141,088	101,368	144,193	154,951
08	429	180	Payroll - OT	55,044	49,053	52,839	55,000
08	429	200	Supplies - Office	500	179	500	300
08	429	220	Operating Supplies	42,500	38,155	42,500	40,000
08	429	260	Small Tools/Equip	10,000	18,573	10,000	10,000
08	429	300	Professional Services - Engineer	15,000	51,766	60,000	60,000
08	429	310	Professional Service - Audit	13,500	12,250	13,500	13,500
08	429	320	Communications	5,430	3,460	4,300	5,000
08	429	330	Legal Expenses	3,000	546	300	2,000
08	429	340	Advertising & Printing	1,500	8,918	9,000	5,000
08	429	360	Utilities	125,000	95,245	100,000	120,000
08	429	370	Repair & Maintenance Services	282,500	282,154	300,000	300,000
08	429	420	Dues, Subscriptions & Memberships	2,000	3,280	3,500	4,000
08	429	430	FICA/Twp Contribution	25,962	21,861	26,961	27,427
08	429	435	Medicare/Twp Contribution	6,156	5,106	6,393	6,282
08	429	440	Agent Fee	-	-	-	-

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
08	429	450	Treatment Services	1,539,773	1,315,121	1,706,002	1,881,199
			Treatment Services (PWD)	*1,306,288*	*1,061,478*	*1,291,478*	*1,420,626*
			Treatment Services (Abington)	*28,645*	*26,160*	*26,160*	*28,776*
			Treatment Services (Upper Southampton)	*159,840*	*131,917*	*247,798*	*286,798*
			PWD Long Term Control Plan	*45,000*	*-*	*45,000*	*45,000*
			PWD Exceedance	*-*	*95,566*	*95,566*	*100,000*
08	429	460	Postage	9,000	7,008	7,008	5,000
08	429	470	Other Expenses	24,950	16,180	24,736	22,000
08	429	700	Capital Outlay	722,022	403,589	553,589	50,000
08	429	000	Sewer Operations, Accrual	-	-	-	-
08	437	220	Fleet Supplies				14,000
08	437	230	Fleet Gas				22,000
08	437	370	Fleet Maint & Repair				14,000
08	471	000	Principal - Debt Service	-	-	-	-
08	480	000	Depreciation Expense	-	-	-	-
08	486	350	Property & Liability Insurance	-	-	-	80,000
08	487	350	Worker's Comp Insurance	-	-	-	5,000
08	493	000	Transfer Tapping Fee Escrow	571,740	305,361	305,361	285,870
			Total Expenses	**3,965,068**	**3,050,234**	**3,749,941**	**3,624,901**
			Total Revenues	**3,497,090**	**2,460,953**	**2,996,244**	**3,163,720**
			Total Expenses	**3,965,068**	**3,050,234**	**3,749,941**	**3,624,901**
			Surplus/Deficit	**(467,978)**	**(589,281)**	**(753,697)**	**(461,182)**

Nov. 5, 2026
Preliminary

2027 Estimated Valuation: $1,134,201,005
General Tax Millage: 0.450

Lower Moreland Township

Ambulance/EMS Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$28,415	$33,493	$28,685
Revenues	$488,538	$490,192	$491,325
Total Cash Available	$516,953	$523,685	$520,010
Expenditures	$495,000	$495,000	$495,000
Fund Balance - December 31	**$21,953**	**$28,685**	**$25,010**
Capital & Program Reserve	$0	$0	$0
Revised Fund Balance - December 31	**$21,953**	**$28,685**	**$25,010**

09 Ambulance/EMS Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
09	301	100	Current RE Tax	*487,188*	*483,690*	*483,690*	*489,975*
09	301	200	Prior Yr RE Tax	*500*	*3,471*	*3,471*	*500*
09	301	500	Liened RE Tax	*500*	*2,531*	*2,531*	*500*
			Total RE Tax	488,188	489,692	489,692	490,975
09	340	000	Interest Earned	350	487	500	350
09	380	000	Miscellaneous Revenue	-	-	-	-
			Total Revenues	**488,538**	**490,179**	**490,192**	**491,325**
Expenses							
09	412	500	Contribution - Bryn Athyn		460,570	495,000	495,000
09	412	510	Contribution - Fetters Mill Fire Rescue	495,000			
09	412	740	Capital Equipment & Vehicles	-	-	-	-
			Total Expenses	**495,000**	**460,570**	**495,000**	**495,000**
			Total Revenues	**488,538**	**490,179**	**490,192**	**491,325**
			Total Expenses	**495,000**	**460,570**	**495,000**	**495,000**
			Surplus/Deficit	**(6,462)**	**29,609**	**(4,808)**	**(3,675)**

Nov. 5, 2026
Preliminary

2027 Estimated Valuation: $1,134,201,005
Tax Millage: 0.285

Lower Moreland Township

Parks & Recreation Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$0	$11,566	$12,789
Revenues	$396,552	$434,847	$404,117
Total Cash Available	$396,552	$446,413	$416,906
Expenditures	$396,552	$433,624	$404,117
Fund Balance - December 31	**$0**	**$12,789**	**$12,789**

10 Parks & Recreation Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
10	301	100	Current RE Tax	*308,552*	*306,290*	*306,439*	*310,317*
10	301	200	Prior Yr RE Tax	*1,000*	*4,141*	*4,141*	*1,000*
10	301	500	Liened RE Tax	*1,000*	*3,006*	*3,006*	*1,000*
			Total RE Tax	310,552	313,436	313,585	312,317
10	341	000	Interest Earned	-	-	-	-
10	342	200	Red Lion Gym & Youth Center Rental	1,000	6,090	6,500	1,500
10	342	300	Park & Field Rental	2,500	300	300	300
10	367	200	Summer Recreation Program	36,000	33,300	33,300	37,000
10	367	210	Athletic Programs	16,500	22,550	21,550	18,000
10	381	020	Miscellaneous Revenues	30,000	57,290	59,611	35,000
			Total Revenues	**396,552**	**432,966**	**434,847**	**404,117**
Expenses							
10	452	160	Payroll - Summer Recreation Staff	27,500	28,585	28,585	30,000
10	452	220	Supplies - Summer Recreation Program	8,500	8,257	8,257	8,500
10	452	230	Supplies - Community Events	10,000	4,071	10,000	10,000
10	452	240	Athletic Programs	3,950	2,750	2,750	3,500
10	452	340	Advertising & Printing	300	-		100
10	452	470	Other Expenses	350	-		100
10	452	600	Red Lion Gym	22,500	11,213	15,000	18,000
10	452	610	Payroll - Red Lion Gym	4,740	4,661	4,922	4,561
10	454	140	Payroll - Park Maintenance & Equipment	130,542	103,862	135,562	132,573
10	454	220	Supplies - Park Maint & Equip	52,500	61,215	70,000	70,000
10	454	230	Park Buildings (Cleaning)	18,528	14,300	18,528	20,000
10	454	240	Mowing Contract (Parks)	-	5,738	5,738	-
10	454	360	Park Utilities	17,500	14,562	17,500	19,000
10	454	370	Repair & Maintenance	7,000	6,475	7,000	7,000
10	486	350	Property Liability Insurance				2,000
10	492	191	Transfer to Parks & Rec Capital Fund	92,642	-	109,407	78,783
			Total Expenses	**396,552**	**265,689**	**433,249**	**404,117**
			Total Revenues	**396,552**	**432,966**	**434,847**	**404,117**
			Total Expenses	**396,552**	**265,689**	**433,249**	**404,117**
			Surplus/Deficit	**-**	**167,277**	**1,598**	**-**

Nov. 5, 2026
Preliminary

Lower Moreland Township

Capital Improvement Traffic Safety Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$605,347	$352,840	$450,318
Revenues	$2,446,037	$1,873,115	$883,908
Total Cash Available	$3,051,384	$2,225,955	$1,334,226
Expenditures	$2,237,196	$1,775,637	$680,924
Fund Balance - December 31	**$814,188**	**$450,318**	**$653,302**

18 Capital Improvement Traffic Safety Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
18	341	000	Interest Earned	10,000	10,148	10,500	
18	355	100	FEMA Grant	-			
18	381	010	Miscellaneous Revenues	2,393,522	160,000	1,820,100	839,667
18	392	010	Transfer from General Fund	42,515		42,515	44,241
			Total Revenues	**2,446,037**	**170,148**	**1,873,115**	**883,908**
Expenses							
18	408	300	Engineering Services	196,000	307,535	370,618	302,895
18	433	600	Capital Construction	1,996,832	1,158,127	1,360,655	335,384
18	492	050	Transfer to Debt Service	44,364	-	44,364	42,645
			Total Expenses	**2,237,196**	**1,465,662**	**1,775,637**	**680,924**
			Total Revenues	**2,446,037**	**170,148**	**1,873,115**	**883,908**
			Total Expenses	**2,237,196**	**1,465,662**	**1,775,637**	**680,924**
			Surplus/Deficit	**208,841**	**(1,295,514)**	**97,478**	**202,984**

Nov. 5, 2026
Preliminary

Transfer from General Fund: $325,000
Transfer from P&R Capital: $7,500

Lower Moreland Township

Capital Improvement Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$414,610	$568,882	$362,087
Revenues	$596,840	$647,436	$552,000
Total Cash Available	$1,011,450	$1,216,318	$914,087
Expenditures	$722,662	$854,231	$588,909
Reserve Expenditures	$0	$0	$0
Fund Balance - December 31	$288,788	$362,087	$325,178
DPW Capital Reserve	$176,998	$176,998	$226,998
LMPD Patrol Fleet Reserve	$0	$0	$0
WSA Capital Reserve	$0	$0	$0
Radio Reserve	$0	$0	$0
IT Reserve	$72,924	$72,924	$77,924
Revised Fund Balance - December 31	**$40,366**	**$112,165**	**$20,256**

19 Capital Improvement Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
19	341	000	Interest Income	7,500	6,780	7,500	7,500
19	381	010	Auction Revenues	5,000	55,470	55,470	5,000
19	381	020	Miscellaneous Revenues	7,000	3,626	7,126	207,000
19	392	010	Transfer from General	350,000	-	350,000	325,000
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	227,340		227,340	7,500
19	392	310	Transfer from Stormwater	-			-
19	392	350	Transfer from Highway Aid	-			-
19	393	130	Loan Proceeds	-	-	-	-
			Total Revenues	**596,840**	**65,876**	**647,436**	**552,000**
Expenses							
19	401	700	Equipment	-	-	-	-
19	401	710	Furniture	-			-
19	401	720	Consulting Services	-			-
19	409	700	Equipment	-			-
19	409	710	Renovations	-			-
19	409	720	Construction	-			-
19	410	700	Office Equipment	6,740	6,237	6,237	6,740
19	410	710	Furniture	-			-
19	410	720	Equipment	38,582	38,581	38,581	35,612
19	410	730	Vehicles	111,656	126,199	133,683	70,000
19	410	740	Firearms & Range	34,004	32,454	32,454	34,324
19	410	750	Communications	14,000	15,250	15,250	52,000
19	413	700	Equipment	-			
19	413	710	Furniture	-			-
19	413	730	Vehicles & Vehicle Parts	29,015	25,136	29,015	

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
19	429	700	Equipment	-	-	-	-
19	429	710	Furniture	-	-	-	-
19	429	730	Vehicles	-	-	-	-
19	430	700	General Equipment	-			-
19	430	710	Leaf Collection Equipment	-	-	-	92,343
19	430	720	Road Maintenance	23,125	24,584	24,584	23,500
19	430	730	Vehicles & Vehicle Parts	238,200	-	336,442	204,390
19	430	750	Communications/Computers	-	-	-	-
19	433	700	Traffic Control Devices	-	-	-	-
19	434	700	Capital Outlays	-	-	-	-
19	452	600	Red Lion Gym	-	-		-
19	452	700	Recreation Equipment	-	-	-	-
19	452	710	Recreation Construction	85,000	79,974	79,974	-
19	454	700	Park Equipment	55,490	54,661	54,661	
19	454	710	Park Construction	-	9,000	16,500	70,000
19	454	730	Vehicles & Vehicle Parts	86,850	79,171	86,850	
19	492	191	Transfer to General Fund	-	-	-	-
19	492	600	Transfer to Library Fund	-	-	-	-
			Total Expenses	**722,662**	**491,248**	**854,231**	**588,909**
			Total Revenues	**596,840**	**65,876**	**647,436**	**552,000**
			Total Expenses	**722,662**	**491,248**	**854,231**	**588,909**
			Surplus/Deficit	**(125,822)**	**(425,372)**	**(206,795)**	**(36,909)**

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Transfer from P&R Fund: $73,783
HVAA Use Agreement Fee: $20,000

Lower Moreland Township

Parks & Recreation Capital Reserve Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$680,962	$623,810	$580,759
Revenues	$231,142	$210,907	$202,283
Total Cash Available	$912,104	$834,717	$783,042
Expenditures	$253,958	$253,958	$170,588
Reserve Expenditures	$0	$0	$0
Fund Balance - December 31	$658,146	$580,759	$612,454
Turf Replacement Reserve	$426,072	$426,072	$446,072
Open Space Fees (Developer)	$148,826	$39,326	$148,826
Revised Fund Balance - December 31	**$83,248**	**$115,361**	**$17,556**

30 Parks & Recreation Capital Reserve Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
30	341	000	Interest Earned	9,000	11,458	12,000	9,000
30	354	000	State Grants	-	-	-	-
30	381	010	Miscellaneous Revenue	129,500	89,500	89,500	119,500
30	392	010	Transfer from General Fund	-	-	-	-
30	392	020	Transfer from P&R Fund	92,642	-	109,407	73,783
			Total Revenues	**231,142**	**100,958**	**210,907**	**202,283**
Expenses							
30	454	700	Parks Capital Purchase				137,500
30	492	050	Transfer to Debt Service	26,618	-	26,618	25,588
30	492	190	Transfer to Capital Improvements	227,340	-	227,340	7,500
			Total Expenses	**253,958**	**-**	**253,958**	**170,588**
			Total Revenues	**231,142**	**100,958**	**210,907**	**202,283**
			Total Expenses	**253,958**	**-**	**253,958**	**170,588**
			Surplus/Deficit	**(22,816)**	**100,958**	**(43,051)**	**31,695**

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Lower Moreland Township

Stormwater Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$2,643,195	$2,838,726	$2,808,222
Revenues	$1,186,015	$1,235,000	$1,222,600
Total Cash Available	$3,829,210	$4,073,726	$4,030,822
Expenditures	$621,999	$1,265,504	$1,105,485
Reserve Expenitures	$0	$0	$250,000
Fund Balance - December 31	$3,207,211	$2,808,222	$2,675,337
PennDOT HOP Agreements	$21,500	$21,500	$21,500
PRP Reserve	$1,757,950	$1,757,950	$2,007,950
Capital Project Reserve	$200,000	$200,000	$200,000
Equipment Reserve	$200,000	$200,000	$250,000
Revised Fund Balance - December 31	**$1,027,761**	**$628,772**	**$195,887**

31 Stormwater Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
31	341	000	Interest Earned	12,500	13,842	14,000	7,500
31	364	100	Stormwater Fee Revenue	1,159,295	1,187,810	1,200,000	1,200,000
31	364	110	Penalties	13,500	20,644	21,000	15,000
31	364	120	Certifications	620	-		-
31	381	020	Miscellaneous Revenues	100	-		100
31	392	060	Transfer from General	-	-	-	-
			Total Revenues	**1,186,015**	**1,222,296**	**1,235,000**	**1,222,600**
Expenses							
31	436	130	Payroll - Public Works	158,377	127,302	164,468	170,373
31	436	140	Payroll - Clerical	15,149	12,740	16,000	36,550
31	436	145	Payroll - Stormwater Administrator	-	-		
31	436	150	Health Benefits	92,446	32,933	92,446	119,663
31	436	180	Payroll - OT	49,352	241	25,000	50,000
31	436	220	Operating Supplies	20,000	8,171	10,000	10,000
31	436	260	Small Tools/Equip	3,000	795	1,000	3,000
31	436	300	Professional Services - Engineer	65,000	52,885	75,000	75,000
			Operations Support	*5,000*	*2,131*	*5,000*	*5,000*
			MS4 Permit	*20,000*	*35,320*	*45,000*	*45,000*
			Capital Projects	*40,000*	*15,434*	*25,000*	*25,000*
31	436	320	Communications	9,525	7,421	8,500	10,000
31	436	330	Legal Expenses	1,000	-	1,000	1,000
31	436	340	Advertising & Printing	1,500	620	1,500	5,000
31	436	370	Repair & Maintenance Services	80,000	119,917	140,000	100,000
31	436	375	IT Repair & Maintenance Services	9,198	5,988	9,198	10,000
31	436	420	Dues, Subscriptions & Memberships	2,000	4,296	5,000	5,000
31	436	430	FICA/Twp Contribution	23,300	8,539	13,111	38,257
31	436	435	Medicare/Twp Contribution	5,500	2,004	3,067	8,947
31	436	460	Postage	300	-		4,500
31	436	470	Other Expenses	1,300			1,000
31	436	700	Capital Outlay	85,052	789,127	793,973	677,195
31	437	220	Fleet Supplies				8,000

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
31	437	230	Fleet Gas				12,000
31	437	370	Fleet Maint & Repair				8,000
31	471	000	Principal - Debt Service	-	-	-	
31	472	000	Interest - Debt Service	-	-	-	-
31	487	350	Worker's Comp				2,000
			Total Expenses	**621,999**	**1,172,979**	**1,359,263**	**1,355,485**
			Total Revenues	**1,186,015**	**1,222,296**	**1,235,000**	**1,222,600**
			Total Expenses	**621,999**	**1,172,979**	**1,359,263**	**1,355,485**
			Surplus/Deficit	**564,016**	**49,317**	**(124,263)**	**(132,885)**

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Lower Moreland Township

Capital Improvement Bond Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$9,362,061	$9,096,566	$7,369,041
Revenues	$5,000	$0	$250,000
Total Cash Available	$9,367,061	$9,096,566	$7,619,041
Expenditures	$1,645,082	$1,727,525	$272,235
Fund Balance - December 31	**$7,721,979**	**$7,369,041**	**$7,346,806**

33 Capital Improvement Bond Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
33	341	000	Interest Earned	5,000	-	-	-
33	381	020	Miscellaneous Revenue	-	-	-	250,000
33	393	130	Bond Proceeds	-	-	-	-
			Total Revenues	**5,000**	**-**	**-**	**250,000**
Expenses							
33	401	470	Other Expenses	-			-
33	408	300	Engineering	-	167,531	239,766	72,235
33	409	620	PW - HVAC	-	-	-	-
33	409	630	PW - Plumbing	-	-	-	-
33	409	640	Electrical	-	-	-	-
33	409	660	Professional	1,645,082	1,067,432	1,492,295	200,000
33	409	670	Miscellaneous	-	1,164	1,164	-
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	**1,645,082**	**1,236,127**	**1,733,225**	**272,235**
			Total Revenues	**5,000**	**-**	**-**	**250,000**
			Total Expenses	**1,645,082**	**1,236,127**	**1,733,225**	**272,235**
			Surplus/Deficit	**(1,390,082)**	**(1,236,127)**	**(1,733,225)**	**(22,235)**

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Lower Moreland Township

Highway Aid Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$172,747	$175,055	$276,311
Revenues	$444,407	$650,304	$437,679
Total Cash Available	$617,154	$825,359	$713,990
Expenditures	$442,154	$549,048	$430,000
Fund Balance - December 31	**$175,000**	**$276,311**	**$283,990**

35 Highway Aid Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
35	341	000	Interest Income	7,500	6,606	7,000	6,000
35	355	000	State Revenue	436,907	431,915	431,915	431,679
35	381	020	Miscellaneous Revenues	-	-	211,388	
			Total Revenues	**444,407**	**438,521**	**650,304**	**437,679**
Expenses							
35	433	000	Traffic Signal Change	-	-	-	-
35	438	000	Bridge Maintenance	-			
35	439	000	Road Maintenance	442,154	-	549,048	430,000
35	492	010	Transfer to General	-			
35	492	190	Transfer to Capital Improvements	-	-	-	-
			Total Expenses	**442,154**	**-**	**549,048**	**430,000**
			Total Revenues	**444,407**	**438,521**	**650,304**	**437,679**
			Total Expenses	**442,154**	**-**	**549,048**	**430,000**
			Surplus/Deficit	**2,253**	**438,521**	**101,256**	**7,679**

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Lower Moreland Township

Post-Retirement Medical Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$167,941	$181,453	$221,823
Revenues	$95,505	$95,555	$138,359
Total Cash Available	$263,446	$277,008	$360,182
Expenditures	$55,185	$55,185	$60,179
Fund Balance - December 31	**$208,261**	**$221,823**	**$300,003**

63 Post-Retirement Medical Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Proposed
Revenues							
63	341	000	Interest Income	2,250	2,231	2,300	2,300
63	357	000	Officer Contributions	19,245	14,431	19,245	44,773
63	381	020	Miscellaneous Revenue	14,765	11,917	14,765	16,513
63	392	010	Transfer from General Fund (Twp Match)	59,245	2,719	59,245	74,773
			Total Revenues	**95,505**	**31,298**	**95,555**	**138,359**
Expenses							
63	487	000	Retiree Medical Benefits	52,685	35,154	52,685	57,679
63	489	000	Professional Services	2,500	1,575	2,500	2,500
			Total Expenses	**55,185**	**36,729**	**55,185**	**60,179**
			Total Revenues	**95,505**	**31,298**	**95,555**	**138,359**
			Total Expenses	**55,185**	**36,729**	**55,185**	**60,179**
			Surplus/Deficit	**40,320**	**(5,431)**	**40,370**	**78,180**

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Lower Moreland Township

Unemployment Compensation Fund

	2026 Budget	2026 Projected	2027 Proposed
Fund Balance - January 1	$64,805	$65,166	$58,845
Revenues	$10,750	$11,050	$10,750
Total Cash Available	$75,555	$76,216	$69,595
Expenditures	$10,000	$17,371	$5,000
Fund Balance - December 31	**$65,555**	**$58,845**	**$64,595**

91 Unemployment Compensation Fund

				2026 Budget	2026 YTD	2026 Projected	2027 Budget
Revenues							
91	341	000	Interest	750	1,010	1,050	750
91	381	020	Miscellaneous Revenue	-	-	-	-
91	392	010	Transfer from General	10,000	-	10,000	10,000
			Total Revenues	**10,750**	**1,010**	**11,050**	**10,750**
Expenses							
91	487	000	Unemployment Comp Claims	10,000	2,488	17,371	5,000
			Total Expenses	**10,000**	**2,488**	**17,371**	**5,000**
			Total Revenues	**10,750**	**1,010**	**11,050**	**10,750**
			Total Expenses	**10,000**	**2,488**	**17,371**	**5,000**
			Surplus/Deficit	**750**	**(1,477)**	**(6,321)**	**5,750**