



BOARD OF SUPERVISORS

WORKSHOP

AGENDA

October 8, 2019

4:00 p.m.

- | | <u>Packet Page #</u> |
|---|----------------------|
| I. Call to Order | |
| A. Salute to the Flag | |
| B. Moment of Silence | |
| C. Inquire if any Attendee plans to audio or video record the Workshop | |
| II. Downingtown Area Senior Center ~ Services Available
Muriel Kennedy, Executive Director | 2 |
| III. Police Collective Bargaining Unit ~ Memo of Understanding – Consider Execution | 3 |
| IV. Draft 2020 Budget | |
| A. General Fund | 6 |
| 1. Codes Department | |
| 2. Public Works Department | |
| 3. Police Department | |
| B. Solid Waste Fund | |
| C. Liquid Fuels Fund | |
| D. Act 209 Transportation Impact Fund | |
| V. Debt Management Policy – Draft – Discussion | 22 |
| VI. Upcoming Board of Supervisors, Draft 2020 Budget Workshops: | |
| Tuesday, November 12, 2019 4:00 p.m. | |
| Tuesday, December 10, 2019 4:00 p.m. | |
| VII. Open Session | |
| VIII. Adjournment | |



UPPER UWCHLAN TOWNSHIP

2

ADMINISTRATION

TO: Board of Supervisors
Cary Vargo, Township Manager
Shanna Lodge, Assistant Township Manager

FROM: Gwen Jonik, Township Secretary

DATE: October 4, 2019

RE: Downingtown Area Senior Center

Muriel Kennedy, Executive Director of the Downingtown Area Senior Center, would like a brief time to speak with the Board about the important services available for the senior residents of Upper Uwchlan Township.

The Senior Center website is: <https://www.downingtownsensors.org/>



UPPER UWCHLAN TOWNSHIP

MEMORANDUM

3

ADMINISTRATION

TO: Board of Supervisors

FROM: Cary B. Vargo
Township Manager

RE: UUT / UUTPA MOU – Consider Approval

DATE: October 4, 2019

Attached for your review and consideration are the terms of the negotiated contract with the Upper Uwchlan Township Police Association, January 1, 2020 through December 31, 2022. The members of the UUTPA ratified the Memorandum of Understanding on Tuesday, October 1, 2019. The Terms are as follows:

Term

The term of the new collective bargaining agreement shall be Three (3) Years, effective from January 1, 2020, through December 31, 2022.

ACT 44 DROP

The Police Pension Plan ordinance shall be amended to add a Fifth (5th) Year to the ACT 44 Deferred Retirement Option Plan ("DROP"). Officers shall be required to elect to enter the DROP within 30 days of their superannuation date.

Salary

Salaries shall be adjusted consistent with the below schedule.

- January 1, 2020 – 3.0% increase to base wages.
- January 1, 2021 – 3.0% increase to base wages.
- January 1, 2022 – 3.0% increase to base wages.

Longevity

Each officer shall receive longevity pay for continuous full-time service measured from date of hire according to the schedule below:

\$200 for each continuous full-time service year after five (5) years, retroactive back to the first (1st) day of full-time employment, with a \$3,000 cap. Longevity shall be paid with the first pay period after the anniversary date.

457 – Matching Contribution

The Township provides the opportunity for officers to participate in a voluntary 457 Deferred Compensation Plan. The Township shall make a matching contribution to an officer's individual account up to the following amounts:

Year 1 (2020) – Matching up to \$1,000

Year 2 (2021) – Matching up to \$1,500

Year 3 (2022) – Matching up to \$2,000

Educational Incentive – Master's Degree

The following amounts will be awarded annually to any officer who attains the following degrees from an accredited college or university:

Associates Degree - \$250

Bachelor's Degree - \$500

Master's Degree - \$750

Retirement Identification

Upon retirement from the Department, officers shall be issued retirement credentials consisting of an identification card and a retiree badge. Retirement credentials shall not be used, and in no way empower retirees, to enforce the laws of the Township, the Commonwealth of Pennsylvania, or any other State or Federal laws.

Retirement is defined as "early retirement" and/or "retirement" as defined in the Police Pension Plan last adopted by the Upper Uwchlan Township Board of Supervisors.

Reckoning Period – Departmental Discipline

The following is applicable for all past and future discipline for regular full-time police officers who have successfully completed a probationary period as required by Police Department policy.

Reckoning Period Defined - That period of time during which an employee's disciplinary infractions shall remain in his or her personnel file. All reckoning periods shall be computed from the date the discipline was issued. Second, third and subsequent offenses of the same type during the reckoning period shall be treated as second, third and subsequent offenses. The same type of offense committed after a reckoning period expires for the original offense counts as a first offense.

Records of Oral Reprimands	Twelve (12) months
Records of Written Reprimands	Three (3) Years
Records of Suspension	One to three days – Five (5) years Four to ten days – Seven (7) years Eleven days and above – Ten (10) years
Removal/Reduction in Rank	Permanent

The issuance of additional disciplinary actions, during a reckoning period, shall reset the reckoning period for all previously issued discipline so that the reckoning period for the previously issued discipline restarts from the date of the additional disciplinary action, per the above chart.

Once a reckoning period is successfully completed all records concerning that disciplinary infraction will be expunged from the officers personal file and any other files maintained by the department or township.

Police officers shall be entitled to inspect their personnel files consistent with established police department policy and procedure.

I would respectfully request that the BOS approve the attached Memorandum of Understanding which details the terms of the UUTPA Contract, January 1, 2020 through December 31, 2022.

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
REVENUES													
300 - REVENUE													
301 PROPERTY TAXES													
01-301-000-010	Current Real Estate Taxes	1,008,942	979,560	983,600	953,187	984,100	994,100	10,000	1%	1,011,100	1,024,600	1,032,100	1,037,100
01-301-000-013	Real Estate Tax Refunds	(28,552)	(25,836)	(25,000)	(27,844)	(25,000)	(28,000)	(3,000)	12%	(28,000)	(28,000)	(28,000)	(28,000)
01-301-000-030	Delinquent Real Estate Taxes	21,021	16,332	30,000	11,967	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
Total 301 PROPERTY TAXES		1,001,411	970,056	988,600	937,310	989,100	996,100	7,000	1%	1,013,100	1,026,600	1,034,100	1,039,100
301.7 HYDRANT TAX													
01-301-000-071	Hydrant Tax	69,734	58,214	65,000	67,555	65,000	65,000	-	0%	67,000	68,000	69,000	70,000
Total 301.7 HYDRANT TAX		69,734	58,214	65,000	67,555	65,000	65,000	-	0%	67,000	68,000	69,000	70,000
310 EARNED INCOME & TRANSFER TAX													
01-310-000-010	Real Estate Transfer Tax	467,101	554,780	523,750	479,157	515,000	541,250	26,250	5%	672,500	611,250	506,250	462,500
01-310-000-020	Earned Income Tax, current	3,674,498	3,635,364	3,735,904	3,161,020	3,735,904	3,857,000	121,096	3%	3,934,140	4,012,823	4,093,079	4,174,941
01-310-000-021	EIT Commissions Paid	(49,437)	(46,630)	(50,808)	(36,615)	(50,808)	(52,455)	(1,647)	3%	(53,504)	(54,574)	(55,666)	(56,779)
Total 310 EARNED INC & TRANSFER TAX		4,092,162	4,143,514	4,208,846	3,603,562	4,200,096	4,345,795	145,699	3%	4,553,136	4,569,498	4,543,663	4,580,662
320 PERMITS													
01-320-000-010	Building Permits	433,561	416,306	490,000	285,485	282,000	378,000	96,000	34%	498,000	414,000	270,000	210,000
01-320-000-020	Use & Occupancy Permits	18,295	16,490	8,000	16,714	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-320-000-030	Sign Permits	-	-	100	-	100	100	-	0%	100	100	100	100
01-320-000-040	Contractors Permits	2,450	2,425	2,000	1,200	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-320-000-050	Refinance Certification Fees	3,555	3,000	4,500	2,680	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 320 PERMITS		457,861	438,221	504,600	306,079	299,100	395,100	96,000	32%	515,100	431,100	287,100	227,100
321 CABLE FRANCHISE FEES													
01-321-000-080	Cable TV Franchise Fees	250,189	235,700	250,000	171,445	250,000	229,000	(21,000)	-8%	227,000	225,000	223,000	221,000
Total 321 CABLE FRANCHISE FEES		250,189	235,700	250,000	171,445	250,000	229,000	(21,000)	-8%	227,000	225,000	223,000	221,000
331 POLICE FINES													
01-331-000-010	Vehicles Code Violations	51,133	45,301	50,000	32,242	50,000	45,000	(5,000)	-10%	45,000	45,000	45,000	45,000
01-331-000-011	Reports/Fingerprints	1,725	1,917	2,000	1,495	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-331-000-012	Solicitation Permits	200	520	500	565	500	500	-	0%	500	500	500	500
01-331-000-050	Reimbursed Police Wages	3,440	13,570	1,000	4,882	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 331 POLICE FINES		56,498	61,308	53,500	39,184	55,500	50,500	(5,000)	-9%	50,500	50,500	50,500	50,500
341 Interest Earnings													
01-341-000-001	Interest Income	22,957	45,972	18,000	45,280	30,000	40,000	10,000	33%	40,000	40,000	40,000	40,000
Total 341 Interest Earnings		22,957	45,972	18,000	45,280	30,000	40,000	10,000	33%	40,000	40,000	40,000	40,000
342 RENTS & ROYALTIES													
01-342-000-001	Rental Property Income	24,000	24,000	24,000	18,000	24,000	24,000	-	0%	24,000	24,000	24,000	24,000
Total 342 RENTS & ROYALTIES		24,000	24,000	24,000	18,000	24,000	24,000	-	0%	24,000	24,000	24,000	24,000
354 GRANTS													
01-351-000-003	Federal Grants	-	-	-	-	-	-	-	0%	0%	0%	0%	0%
01-354-000-010	County Grants	-	-	-	-	15,000	15,000	-	0%	-	-	-	-
01-354-000-020	State Grants	-	-	148,448	-	1,808	1,808	-	0%	1,808	1,808	1,808	1,808
01-354-000-030	Police Grants	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 354 GRANTS		-	-	148,448	-	16,808	16,808	-	0%	1,808	1,808	1,808	1,808

**Upper Uwchlan Township
2020 Budget**

	Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
355/356 INTERGOVERNMENTAL REVENUES												
01-355-000-001 PURTA	4,963	5,207	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-355-000-004 Alcohol Beverage Tax	600	600	400	600	600	600	-	0%	600	600	600	600
01-355-000-005 State Aid, Police Pension	100,942	103,057	85,000	122,892	85,000	122,000	37,000	44%	122,000	122,000	122,000	122,000
01-355-000-006 State Aid, Non-Uniform Pension	73,412	84,319	55,000	87,048	55,000	80,000	25,000	45%	80,000	80,000	80,000	80,000
01-355-000-007 Foreign Fire Insurance Tax	95,002	86,679	112,000	94,164	112,000	95,000	(17,000)	-15%	95,000	95,000	95,000	95,000
Total 355/356 MISCELLANEOUS TAXES	274,919	279,862	257,400	304,704	257,600	302,600	45,000	17%	302,600	302,600	302,600	302,600
361 CHARGES FOR SERVICE/FEES												
01-360-000-010 Vehicle Storage Fees	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-361-000-030 Zoning/Sub Div/Land Develop	7,829	9,000	4,000	9,550	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-361-000-032 Fees from Engineering	94,559	86,173	150,000	22,398	100,000	100,000	-	0%	100,000	100,000	100,000	100,000
01-361-000-033 Admin Fees from Engineering	2,304	599	8,000	511	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-361-000-035 Admin Fees from Legal	535	246	1,500	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-361-000-036 Legal Services Fees	10,694	15,747	3,000	2,832	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-361-000-038 Sale of Maps & Books	170	214	250	85	250	250	-	0%	250	250	250	250
01-361-000-039 Fire Inspection Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-361-000-040 Fees from Engineering - CU	23,464	6,348	20,000	16,321	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
01-361-000-042 Copies	54	238	100	-	100	100	-	0%	100	100	100	100
01-361-000-043 Fees - Traffic Signals	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-361-000-044 Fees from Advertising Reimbursements	-	7,166	-	-	500	500	-	0%	500	500	500	500
Total 361 CHARGES FOR SERVICE/FEES	139,609	125,731	187,850	51,697	138,850	138,850	-	#DIV/0!	138,350	138,350	138,350	138,350
367 CULTURE & RECREATION												
01-367-000-010 Recreation Donations	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-367-000-014 Pavillion Rental	-	260	-	60	500	500	-	0%	500	-	500	500
01-367-000-021 Field Programs	62,058	79,244	30,000	13,660	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-367-000-025 Turf Field Fees	59,097	61,568	45,000	13,590	45,000	45,000	-	0%	45,000	45,000	45,000	45,000
01-367-000-030 Community Events Donations	13,725	12,360	10,000	14,820	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-367-000-040 History Book Revenue	-	-	200	15	200	200	-	0%	200	200	200	200
01-367-000-045 Upland Farms Barn Rental Fees	300	675	5,000	375	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-367-000-089 Donations - Park Equipment	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 367 CULTURE & RECREATION	135,180	154,107	90,200	42,520	90,700	90,700	-	0%	90,700	90,200	90,700	90,700
380 MISC INCOME												
01-380-000-001 Misc. Revenue	23,005	24,378	5,000	13,687	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-380-000-010 Insurance Reimbursement	1,008	43,656	3,000	3,657	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 380 MISC REVENUE	24,013	68,034	8,000	17,344	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
392 INTERFUND TRANSFER												
01-392-000-008 Municipal Authority Reimbursement	212,464	211,550	234,219	206,602	265,446	273,627	8,181	3%	273,627	273,627	273,627	273,627
01-392-000-020 Transfer from Capital Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-392-000-030 Transfer from Solid Waste Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-395-000-000 Refund of Prior Year Expenses	-	782	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 392 INTERFUND TRANSFER	212,464	212,332	234,219	206,602	265,446	273,627	8,181	3%	273,627	273,627	273,627	273,627
Total 300 - REVENUE	6,760,997	6,817,051	7,038,663	5,811,282	6,690,200	6,976,080	285,880	4%	7,304,920	7,249,283	7,086,448	7,067,446
Total Revenue	6,760,997	6,817,051	7,038,663	5,811,282	6,690,200	6,976,080	285,880	4%	7,304,920	7,249,283	7,086,448	7,067,446

**Upper Uwchlan Township
2020 Budget**

		Actual -		Actual -		Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		Actual	Actual	Budget	9/30/19							
		2017	2018	2018	2019	2020	*19 Budget	Inc/(Dec)	2021	2022	2023	2024
400 EXPENDITURES												
400 - General Government												
01-400-000-113	Supervisor's Wages	1,875	3,125	5,000	2,500	2,500	5,000	2,500	100%	5,000	5,000	5,000
01-400-000-150	Payroll Tax Expense	143	239	383	191	191	383	192	100%	383	383	383
01-400-000-320	Telephone	2,304	1,815	2,000	1,202	2,000	2,000	-	0%	2,000	2,000	2,000
01-400-000-340	Public Relations	312	525	6,500	253	6,500	2,500	(4,000)	-62%	2,500	2,500	2,500
01-400-000-341	Advertising	2,610	3,464	7,500	6,465	7,500	7,500	-	0%	7,500	7,500	7,500
01-400-000-342	Printing	6,196	6,197	1,000	3,360	5,000	5,000	-	0%	5,000	5,000	5,000
01-400-000-344	Community Notice	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000
01-400-000-350	Insurance - Bonding	2,881	2,636	4,255	2,831	4,200	4,200	-	0%	4,200	4,200	4,200
01-400-000-352	Insurance - Liability	26,475	17,160	15,569	13,987	18,650	18,151	(499)	-3%	18,151	18,151	18,151
01-400-000-420	Dues/Subscriptions/Memberships	2,769	3,949	2,769	4,703	4,000	4,261	261	7%	4,261	4,261	4,261
01-400-000-460	Meetings & Conferences	3,964	5,015	6,000	975	6,000	6,000	-	0%	6,000	6,000	6,000
01-400-000-461	Bank Fees	9,904	10,691	9,000	8,216	9,000	9,000	-	0%	9,000	9,000	9,000
01-400-000-463	Misc. Expenses	5,727	39,057	2,000	2,135	2,000	2,000	-	0%	2,000	2,000	2,000
01-400-000-464	Wallace Twp. Tax Agreement	-	-	-	4,745	3,800	4,750	950	25%	4,750	4,750	4,750
Total 400 - General Government		65,160	93,873	63,975	51,563	73,341	72,745	(596)	-1%	72,745	72,745	72,745
401 EXECUTIVE												
01-401-000-100	Administration Wages	459,789	465,099	461,785	355,856	475,639	507,994	32,355	7%	523,234	538,931	555,099
01-401-000-150	Payroll Tax Expense	35,587	34,883	35,327	27,744	36,386	38,862	2,476	7%	40,027	41,228	44,382
01-401-000-151	PSATS Unemployment	1,170	551	567	480	504	480	(24)	-5%	576	576	581
01-401-000-156	Employee Benefit Expense	99,118	91,181	127,351	68,772	99,030	102,174	3,144	3%	104,217	106,302	108,428
01-401-000-157	ACA Fees	172	-	243	194	225	240	15	7%	240	280	320
01-401-000-160	Non-Uniform Pension	32,608	41,106	41,078	40,456	40,677	41,436	759	2%	42,679	43,959	45,278
01-401-000-165	Employer 457 Match	-	-	-	-	-	6,000	6,000	100%	9,000	12,000	12,000
01-401-000-174	Tuition Reimbursement	-	-	4,000	805	6,300	6,300	-	0%	6,300	6,300	6,300
01-401-000-181	Longevity Pay	4,950	5,550	5,700	2,250	6,150	6,750	600	10%	7,350	9,450	10,350
01-401-000-183	Overtime Wages	5,095	5,971	5,000	6,766	5,000	5,000	-	0%	5,000	5,000	5,000
01-401-000-200	Supplies	19,982	11,966	15,000	9,569	15,000	15,000	-	0%	15,000	15,000	15,000
01-401-000-205	Meals and Meal Allowances	-	-	200	-	200	200	-	0%	200	200	200
01-401-000-215	Postage	6,296	5,518	4,500	3,178	4,500	4,500	-	0%	3,500	3,500	3,500
01-401-000-230	Gasoline & Oil	1,559	1,857	2,200	1,876	2,200	2,200	-	0%	2,200	2,200	2,200
01-401-000-235	Vehicle Maintenance	755	490	500	109	1,000	1,000	-	0%	500	500	500
01-401-000-252	Repair & Maintenance	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000
01-401-000-316	Training & Seminars	7,788	5,376	10,000	6,286	10,000	10,000	-	0%	10,000	10,000	10,000
01-401-000-317	Parking & Travel	1,692	2,446	1,200	1,541	1,200	1,200	-	0%	200	200	200
01-401-000-322	Ipad Expense	616	1,168	600	155	600	600	-	0%	600	600	600
01-401-000-352	Insurance - Liability	-	-	-	318	424	377	(48)	-11%	377	377	377
01-401-000-353	Insurance - Vehicle	150	181	186	262	349	297	(52)	-15%	300	300	300
01-401-000-354	Insurance - Workers Comp.	1,755	1,855	1,736	1,310	1,736	1,716	(20)	-1%	1,000	1,000	1,000
01-401-000-420	Dues/Subscriptions/Memberships	4,173	6,248	3,901	4,370	6,100	6,100	-	0%	6,100	6,100	6,100
01-401-000-450	Contracted Services	14,143	9,560	7,410	14,514	7,410	16,310	8,900	120%	16,310	16,310	16,310
Total 401 EXECUTIVE		697,398	691,006	730,485	546,809	722,630	776,735	54,105	7%	796,910	822,313	846,024
402 AUDIT												
01-402-000-450	Contracted Services	26,350	25,800	27,100	27,550	27,300	28,500	1,200	4%	29,800	31,000	31,900
Total 402 AUDIT		26,350	25,800	27,100	27,550	27,300	28,500	1,200	4%	29,800	31,000	31,900

**Upper Uwchlan Township
2020 Budget**

		Actual -		Actual -		Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		Actual	Actual	Budget	9/30/19							
		2017	2018	2018	2019							
		2017	2018	2018	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
403 TAX COLLECTION												
01-403-000-100	Tax Collector Wages	19,154	19,073	19,000	5,313	7,371		(0)	0%	7,371	7,593	7,758
01-403-000-150	Payroll Tax Expense	1,460	1,403	1,454	407	564		(0)	0%	564	581	594
01-403-000-200	Supplies	171	207	500	243	500		-	0%	500	500	500
01-403-000-215	Postage	1,694	1,705	2,000	1,741	2,000		-	0%	2,000	2,000	2,000
01-403-000-350	Insurance - Bonding	525	525	600	525	600		-	0%	600	600	600
01-403-000-450	Contracted Services	3,991	3,470	3,000	2,646	3,000		-	0%	3,000	3,000	3,000
Total 403 TAX COLLECTION		26,995	26,383	26,554	10,875	14,035		(1)	0%	14,034	14,274	14,452
404 LEGAL												
01-404-000-305	Legal Fees CU - Reimbursable	-	-	500	2,034	500		-	0%			
01-404-000-310	Legal Fees - Reimbursable	19,631	12,008	9,500	2,243	9,500		-	0%	9,500	9,500	9,500
01-404-000-311	Legal Fees - Non-Reimbursable	16,295	21,854	30,000	27,548	30,000		-	0%	30,000	30,000	30,000
01-404-000-450	Contracted Services	-	-	5,000	-	5,000		-	0%	-	-	-
Total 404 LEGAL		35,926	33,862	45,000	31,825	45,000		-	0%	39,500	39,500	39,500
407 COMPUTER												
01-407-000-200	Supplies	248	21	2,000	89	2,000		-	0%	2,000	2,000	2,000
01-407-000-220	Software	3,967	43,554	4,000	28,647	8,000	30,000	375%	38,000	38,000	38,000	38,000
01-407-000-222	Hardware	1,432	7,208	7,000	1,461	7,000		-	0%	3,500	3,500	3,500
01-407-000-240	Web Page	69,345	7,281	6,900	4,122	7,300		-	0%	7,300	7,300	7,300
01-407-000-450	Contracted Services	70,003	75,804	73,070	39,993	67,770		(12,300)	-18%	55,470	55,470	55,470
Total 407 COMPUTER		144,995	133,868	92,970	74,312	92,070	17,700	19%	106,270	106,270	106,270	106,270
408 ENGINEERING												
01-408-000-305	Reimbursable Conditional Use	10,202	7,604	25,000	49,131	25,000		-	0%	25,000	25,000	25,000
01-408-000-310	Engineering - Reimbursable	82,159	28,364	75,000	7,012	75,000		-	0%	100,000	100,000	100,000
01-408-000-311	Traffic Engineering	31,050	28,508	25,000	4,783	25,000		-	0%	25,000	25,000	25,000
01-408-000-313	Engineering - Non-Reimbursable	10,843	35,524	20,000	6,726	30,000		-	0%	30,000	30,000	30,000
01-408-000-364	Water Resource Protection Fee	-	-	-	-	-		#DIV/0!	-	-	-	-
01-408-000-366	Ordinance Update	-	-	4,500	-	4,500		-	0%	4,500	4,500	4,500
01-408-000-367	General Planning	18,073	19,001	10,000	10,100	10,000		-	0%	10,000	10,000	10,000
01-408-000-368	MS-4 Expenses	-	-	-	-	-		-	#DIV/0!	-	-	-
01-408-000-369	Reimbursable Traffic Signals	-	2,690	-	-	-		-	#DIV/0!	-	-	-
01-408-000-370	Reimbursable Advertising	-	289	-	-	-		-	#DIV/0!	-	-	-
Total 408 ENGINEERING		152,327	121,980	159,500	77,751	169,500		-	0%	194,500	194,500	194,500
409 TOWNSHIP PROPERTIES												
<i>PUBLIC WORKS BUILDING</i>												
01-409-001-200	Supplies	765	847	1,000	564	1,000		-	0%	1,000	1,000	1,000
01-409-001-231	Propane & Heating	14,802	18,870	13,000	14,223	15,000		-	0%	15,000	15,000	15,000
01-409-001-250	Maintenance & Repairs	8,366	14,977	16,150	16,766	12,950	1,050	8%	14,000	14,000	14,000	14,000
01-409-001-320	Telephone	4,564	4,434	1,700	3,333	4,000		-	0%	4,000	4,000	4,000
01-409-001-351	Insurance - Property	4,015	6,691	6,893	7,095	9,460	2,941	31%	12,401	12,401	12,401	12,401
01-409-001-360	Utilities	6,874	6,683	12,000	5,368	8,000	4,000	50%	12,000	12,000	12,000	12,000
01-409-001-450	Contracted Services	9,861	5,429	4,370	1,427	5,000		-	0%	5,000	5,000	5,000
Total 409-001 PUBLIC WORKS BUILDING		49,247	57,931	55,113	48,776	55,410	7,991	14%	63,401	63,401	63,401	63,401

**Upper Uwchlan Township
2020 Budget**

		Actual -		Actual -		Budget	\$ Inc/(Dec)	%	Budget		Budget	
		Actual	Actual	Budget	9/30/19				Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
TOWNSHIP BUILDING												
01-409-003-101	Employee Cost Allocation	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-409-003-200	Supplies	1,649	941	2,000	578	2,000	2,000	0%	1,000	1,000	1,000	1,000
01-409-003-231	Propane & Heating Oil	-	201	5,000	395	5,000	5,000	0%	5,000	5,000	5,000	5,000
01-409-003-250	Maintenance & Repairs	22,134	4,260	8,000	481	8,000	2,500	(5,500)	2,500	2,500	2,500	2,500
01-409-003-320	Telephone	11,066	8,996	7,000	4,774	7,000	7,000	0%	7,000	7,000	7,000	7,000
01-409-003-351	Insurance - Property	4,015	6,691	6,893	8,277	11,036	14,468	3,432	14,468	14,468	14,468	14,468
01-409-003-360	Utilities	22,174	21,093	15,000	10,767	15,000	15,000	0%	15,000	15,000	15,000	15,000
01-409-003-380	Rent	-	-	-	55,574	55,000	18,333	(36,667)	-	-	-	-
01-409-003-385	Relocation Costs	-	-	-	27,594	-	-	0%	-	-	-	-
01-409-003-450	Contracted Services	24,892	16,015	25,000	6,214	25,000	25,000	0%	25,000	25,000	25,000	25,000
Total 409-003 TOWNSHIP BUILDING		85,930	58,197	68,893	114,654	128,036	89,301	(38,735)	-30%	69,968	69,968	69,968
MILFORD ROAD BUILDING												
01-409-004-200	Supplies	-	-	500	39,094	500	500	0%	500	500	500	500
01-409-004-231	Propane & Heating Oil	1,104	1,003	1,500	2,241	2,000	2,000	0%	2,000	2,000	2,000	2,000
01-409-004-250	Maintenance & Repairs	448	175	3,000	989	3,000	3,000	0%	3,000	3,000	3,000	3,000
01-409-004-320	Telephone	2,873	2,728	1,600	4,748	3,000	3,000	0%	3,000	3,000	3,000	3,000
01-409-004-351	Insurance - Property	803	1,338	1,379	1,182	1,577	2,067	490	2,067	2,067	2,067	2,067
01-409-004-360	Utilities	1,097	771	2,000	1,854	4,000	2,000	(2,000)	2,000	2,000	2,000	2,000
01-409-004-450	Contracted Services	228	323	1,100	228	21,100	9,100	(12,000)	1,100	1,100	1,100	1,100
Total 409-004 MILFORD ROAD		6,553	6,338	11,079	50,336	35,177	21,667	(13,510)	-38%	12,567	12,567	12,567
Total 409 TOWNSHIP PROPERTIES TOTAL		141,730	122,466	135,084	213,766	218,623	174,370	(44,253)	-20%	145,936	145,936	145,936
410 POLICE EXPENSES												
01-410-000-100	Police Wages	1,125,462	1,214,743	1,169,409	914,237	1,236,990	1,305,339	68,349	1,344,499	1,384,834	1,426,379	1,469,170
01-410-000-110	Police Wages - WC reimbursement	-	-	-	-	-	-	0%	-	-	-	-
01-410-000-150	Payroll Tax Expense	91,178	94,617	89,460	74,055	93,953	100,151	6,198	102,854	105,940	109,118	112,392
01-410-000-151	Unemployment Compensation	2,625	1,226	1,170	1,014	1,040	1,040	0%	1,040	1,040	1,040	1,040
01-410-000-156	Employee Benefit Expense	321,191	323,675	319,082	250,543	329,526	329,557	31	328,085	334,646	341,339	348,166
01-410-000-158	Medical Expense Reimbursement	7,781	8,096	9,000	6,369	9,000	10,000	1,000	10,000	10,000	10,000	10,000
01-410-000-160	Pension Expense	150,060	177,707	218,009	230,104	228,232	251,733	23,501	256,768	261,903	267,141	272,484
01-410-000-165	Employer 457 Match	-	-	-	-	-	12,000	12,000	18,000	24,000	24,000	24,000
01-410-000-174	Tuition Reimbursement	3,645	-	12,000	2,543	12,000	12,000	-	12,000	12,000	12,000	12,000
01-410-000-181	Longevity Pay	18,200	19,400	19,400	15,800	19,800	27,600	7,800	28,600	29,000	30,400	30,800
01-410-000-182	Education Incentive	3,500	3,000	3,500	3,750	3,000	3,750	750	3,750	3,750	3,750	3,750
01-410-000-183	Overtime Wages	39,851	40,401	42,000	35,525	46,000	49,000	3,000	49,000	49,000	49,000	49,000
01-410-000-187	Court Time Wages	11,402	18,690	12,000	4,512	12,000	12,000	-	12,000	12,000	12,000	12,000
01-410-000-191	Uniform & Boot Allowances	10,150	11,550	11,250	11,600	11,950	11,600	(350)	11,600	11,600	11,600	11,600
01-410-000-200	Supplies	8,805	7,893	12,000	5,001	14,000	14,000	-	14,000	14,000	14,000	14,000
01-410-000-215	Postage	750	750	750	750	750	750	-	750	750	750	750
01-410-000-230	Gasoline & Oil	26,143	27,428	25,000	22,940	30,000	30,000	-	30,000	30,000	30,000	30,000
01-410-000-235	Vehicle Maintenance	25,000	20,921	30,000	14,781	30,000	23,000	(7,000)	30,000	30,000	30,000	30,000
01-410-000-238	Clothing/Uniforms	4,547	3,649	5,000	72	5,000	9,000	4,000	5,500	5,500	5,500	5,500
01-410-000-250	Maintenance & Repairs	1,905	2,255	2,500	115	2,500	2,500	-	6,500	6,500	6,500	6,500
01-410-000-260	Small Tools & Equipment	3,690	6,855	7,000	2,518	9,000	9,000	-	9,000	9,000	9,000	9,000
01-410-000-311	Non-Reimbursable Legal	-	-	3,000	-	3,000	-	(3,000)	-	-	-	-
01-410-000-316	Training & Seminars	10,533	10,758	14,500	3,312	16,000	13,000	(3,000)	13,000	13,000	13,000	13,000
01-410-000-317	Parking & Travel	461	6	500	889	500	1,000	500	1,000	1,000	1,000	1,000
01-410-000-320	Telephone	6,635	3,249	8,000	3,494	8,000	8,000	-	8,000	8,000	8,000	8,000
01-410-000-322	Ipad Expense	486	448	600	125	600	600	-	600	600	600	600
01-410-000-327	Radio Equipment M & R	-	-	1,000	-	1,000	1,000	-	1,000	1,000	1,000	1,000

**Upper Uwchlan Township
2020 Budget**

		Actual -		Actual -		Budget	\$ Inc/(Dec)	%	Budget		Budget		Budget	
		Actual	Actual	Budget	Budget									
		2017	2018	2018	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024		
01-410-000-340	Public Relations	6,625	9,178	10,000	6,530	12,000	12,000	-	0%	12,000	12,000	12,000	12,000	
01-410-000-342	Police Accreditation	5,809	2,030	13,500	3,348	13,500	6,000	(7,500)	-56%	3,000	3,000	3,000	3,000	
01-410-000-352	Insurance - Liability	12,604	14,485	14,921	10,912	14,550	13,826	(724)	-5%	13,826	13,826	13,826	13,826	
01-410-000-353	Insurance - Vehicles	4,710	4,409	4,541	1,822	2,429	2,378	(51)	-2%	2,378	2,378	2,378	2,378	
01-410-000-354	Insurance - Workers Comp.	38,026	40,132	37,619	28,389	37,619	37,187	(432)	-1%	38,303	39,452	40,635	41,854	
01-410-000-420	Dues/Subscriptions/Memberships	475	157	750	1,089	1,000	1,000	-	0%	1,000	1,000	1,000	1,000	
01-410-000-450	Contracted Services	18,589	9,195	17,200	13,877	17,200	25,350	8,150	47%	25,350	25,350	25,350	25,350	
01-410-000-740	Computer/Furniture	3,479	1,896	4,000	72	5,000	3,000	(2,000)	-40%	3,000	3,000	3,000	3,000	
Total 410 POLICE EXPENSES		1,964,317	2,078,799	2,118,661	1,670,087	2,227,139	2,338,361	111,222	5%	2,396,402	2,459,069	2,518,307	2,578,160	
411 - FIRE														
01-411-000-316	Training & Seminars	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-	
01-411-000-354	Insurance - Workers Comp.	21,713	23,560	28,000	10,658	23,000	23,000	-	0%	24,150	25,358	26,625	27,957	
01-411-000-420	Dues/Subscriptions/Memberships	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-	
01-411-000-450	Contracted Services	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-	
01-411-000-451	Hydrant Expenses - Aqua	70,695	62,568	60,000	50,771	60,000	60,000	-	0%	60,000	60,000	60,000	60,000	
01-411-001-001	Contributions - Ludwig's	74,160	74,160	74,160	74,160	74,160	74,160	-	0%	74,160	74,160	74,160	74,160	
01-411-001-002	Contributions - Lionville	76,630	74,282	74,282	76,796	74,282	74,282	-	0%	74,282	74,282	74,282	74,282	
01-411-001-003	Contributions - Lionville Capital	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-	
01-411-001-004	Contributions - Glenmoore	8,549	8,549	8,549	8,549	8,549	8,549	-	0%	8,500	8,500	8,500	8,500	
01-411-001-005	Contributions - E. Brandywine	15,908	15,908	15,908	13,608	13,608	13,608	-	0%	13,608	13,608	13,608	13,608	
01-411-001-006	Reimbursement - Uwchlan Twp.	-	-	2,300	-	2,300	2,300	-	0%	2,400	2,500	2,600	2,700	
01-411-001-007	Reimbursement - E. Brandywine Twp.	560	655	200	-	200	200	-	0%	-	-	-	-	
01-411-002-530	Contributions - Fire Relief Funds	95,002	86,679	112,000	94,164	112,000	95,000	(17,000)	-15%	95,000	95,000	95,000	95,000	
Total 411 FIRE		363,217	346,361	375,399	328,705	368,099	351,099	(17,000)	-5%	352,100	353,408	354,775	356,207	
412 AMBULANCE														
01-412-000-540	Uwchlan Ambulance	27,038	27,038	27,038	27,038	27,038	27,038	-	0%	27,038	27,038	27,038	27,038	
01-412-000-544	Minquas Ambulance	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-	
Total 412 AMBULANCE		27,038	27,038	27,038	27,038	27,038	27,038	-	0%	27,038	27,038	27,038	27,038	
Total 411-412 FIRE and AMBULANCE		390,255	373,399	402,437	355,743	395,137	378,137	(17,000)	-4%	379,138	380,446	381,813	383,245	
413 CODES ADMINISTRATION														
01-413-000-100	Code Administrator Wages	234,759	242,228	236,017	171,590	243,098	250,390	7,292	3%	257,902	265,639	273,608	281,817	
01-413-000-150	Payroll Tax Expense	18,374	18,268	18,055	13,630	18,597	19,155	558	3%	19,730	20,321	20,931	21,559	
01-413-000-151	Unemployment Compensation	585	270	270	247	240	240	-	0%	240	264	288	276	
01-413-000-156	Employee Benefit Expense	73,637	73,725	73,618	55,836	73,835	71,800	(2,035)	-3%	71,800	73,236	74,700	76,194	
01-413-000-160	Pension Expense	20,188	24,445	24,445	23,468	23,468	21,985	(1,483)	-6%	22,644	23,324	24,024	24,744	
01-413-000-165	Employer 457 Match	-	-	-	-	-	3,000	3,000	100%	4,500	6,000	6,000	6,000	
01-413-000-181	Longevity Pay	6,600	6,900	6,900	7,200	7,200	7,500	300	4%	4,800	5,100	5,400	5,700	
01-413-000-200	Supplies	5,240	1,831	1,000	1,252	2,000	2,000	-	0%	2,000	2,000	2,000	2,000	
01-413-000-230	Gasoline & Oil	2,458	2,405	3,800	1,784	3,800	3,800	-	0%	3,800	3,800	3,800	3,800	
01-413-000-235	Vehicle Maintenance	133	1,118	1,500	1,379	1,500	1,500	-	0%	1,500	1,500	1,500	1,500	
01-413-000-316	Training & Seminars	1,429	1,969	3,000	155	3,000	3,000	-	0%	3,000	3,000	3,000	3,000	
01-413-000-317	Parking & Travel	676	593	1,000	97	1,000	1,000	-	0%	1,000	1,000	1,000	1,000	
01-413-000-320	Telephone	1,702	1,568	2,000	1,279	2,000	2,000	-	0%	2,000	2,000	2,000	2,000	
01-413-000-322	Ipad Expense	486	374	600	145	600	600	-	0%	600	600	600	600	
01-413-000-352	Insurance - Liability	-	-	-	318	424	377	(48)	100%	377	377	377	377	
01-413-000-353	Insurance - Vehicles	300	362	373	262	349	297	(52)	-15%	297	297	297	297	
01-413-000-354	Insurance - Workers Comp.	1,755	1,853	1,736	1,310	1,736	1,716	(20)	-1%	1,700	1,800	1,900	2,000	
01-413-000-420	Dues/Subscriptions/Memberships	1,440	2,071	7,000	220	5,000	5,000	-	0%	5,000	5,000	5,000	5,000	
01-413-000-450	Contracted Services	15,949	9,674	53,760	9,004	30,000	30,000	-	0%	30,000	30,000	12,000	12,000	
01-413-000-460	Meetings & Conferences	-	-	-	-	-	-	-	-	-	-	-	-	

**Upper Uwchlan Township
2020 Budget**

	Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
Total 413 CODES ADMINISTRATION	385,711	389,654	435,074	289,174	417,847	425,360	7,513	2%	432,890	445,258	438,425	449,864
414 PLANNING & ZONING												
<u>General Planning</u>												
01-414-001-116 Compensation	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-414-001-200 Supplies	-	36	500	377	500	500	-	0%	500	500	500	500
01-414-001-301 Court Reporter	536	418	1,500	28	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-414-001-315 Legal Fees	180	1,672	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-365 Comp Plan Update	-	-	-	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
01-414-001-366 Ordinance Update	-	-	3,000	6,716	30,000	20,000	(10,000)	-33%	3,000	3,000	3,000	3,000
01-414-001-367 General Planning	376	-	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-368 Advertising	650	1,006	500	-	500	500	-	0%	500	500	500	500
01-414-001-451 Act 209	-	-	-	-	-	-	-	#DIV/0!	1,000	1,000	1,000	1,000
Total 414-001 Planning	1,742	3,132	11,500	7,121	38,500	28,500	(10,000)	-26%	17,500	17,500	17,500	17,500
<u>Village Concept</u>												
01-414-002-367 General Planning	180	-	1,000	-	1,000	1,000	-	0%	4,000	4,000	4,000	4,000
Total 414-002 Village Concept	180	-	1,000	-	1,000	1,000	-	0%	4,000	4,000	4,000	4,000
<u>Zoning</u>												
01-414-003-100 Zoning Board Compensation	-	-	800	-	800	800	-	0%	800	800	800	800
01-414-003-301 Court Reporter	183	297	2,000	188	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-315 Legal Fees	158	2,651	6,000	-	6,000	6,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-450 Contracted Services	365	-	1,000	996	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 414-003 Zoning	706	2,948	9,800	1,184	9,800	9,800	-	0%	5,800	5,800	5,800	5,800
Total 414 PLANNING & ZONING	2,628	6,080	22,300	8,304	49,300	39,300	(10,000)	-20%	27,300	27,300	27,300	27,300
415 EMERGENCY OPERATIONS												
01-415-000-200 Supplies	1,804	851	2,000	571	2,000	2,000	-	0%	500	500	500	500
01-415-000-260 Small Tools & Equipment	-	-	1,000	-	1,000	1,000	-	0%	500	500	500	500
01-415-000-316 Training & Seminars	442	380	1,200	390	1,200	1,200	-	0%	3,000	3,000	3,000	3,000
01-415-000-317 Parking & Travel	-	-	400	532	400	400	-	0%	100	100	100	100
01-415-000-320 Telephone	1,838	1,786	1,200	872	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-415-000-330 Other Services/Charges	120	240	500	-	500	500	-	0%	500	500	500	500
01-415-000-420 Dues/Subscriptions/Memberships	-	-	50	-	50	50	-	0%	50	50	50	50
01-415-000-450 Contracted Services	-	-	500	398	500	500	-	0%	500	500	500	500
01-415-000-740 Computer/Furniture	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 415 EMERGENCY OPERATIONS	4,204	3,257	7,850	2,762	7,850	7,850	-	0%	7,350	7,350	7,350	7,350
422 - 456 OTHER SERVICES												
01-422-000-530 SPCA Contract	2,258	3,261	4,244	2,109	4,371	4,371	(0)	0%	4,502	4,637	4,776	4,919
01-422-000-601 DARC	14,640	15,987	15,987	20,943	20,943	20,943	-	0%	20,943	20,943	20,943	20,943
Downingtown Senior Center	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-456-000-530 Contributions - Library	5,000	5,000	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
	21,898	24,248	27,231	23,052	32,314	32,314	(0)	0%	32,445	32,580	32,719	32,862
Total EMERGENCY & OTHER	26,102	27,505	35,081	25,814	40,164	40,164	(0)	0%	39,795	39,930	40,069	40,212

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	*19 Budget	Inc/(Dec)	2021	2022	2023	2024
433 SIGNS													
01-433-000-200	Supplies	6,815	2,853	5,000	3,222	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-433-000-450	Contracted Services	-	210	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
		6,815	3,063	6,000	3,222	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
434 SIGNALS													
01-434-000-450	Contracted Services	19,405	40,420	183,300	48,627	26,632	35,000	8,368	31%	20,000	20,000	20,000	20,000
		19,405	40,420	183,300	48,627	26,632	35,000	8,368	31%	20,000	20,000	20,000	20,000
438 PUBLIC WORKS													
01-438-000-100	Public Works Wages	334,167	341,719	337,247	284,418	393,594	405,395	11,801	3%	417,556	430,083	442,986	456,275
01-438-000-150	Payroll Tax Expense	26,807	26,559	25,799	23,060	30,110	31,013	903	3%	31,943	32,901	33,888	34,905
01-438-000-151	Unemployment Compensation	1,377	701	646	548	560	560	-	0%	616	672	700	728
01-438-000-156	Employee Benefit Expense	145,206	143,395	133,912	110,404	150,538	141,997	(8,541)	-6%	144,837	147,734	150,688	153,702
01-438-000-160	Pension Expense	26,216	29,504	30,424	33,483	33,556	32,196	(1,360)	-4%	33,162	34,157	35,182	36,237
01-410-000-165	Employer 457 Match	-	-	-	-	-	6,000	6,000	100%	9,000	12,000	12,000	12,000
01-438-000-181	Longevity	5,700	5,550	7,050	4,050	6,150	6,750	600	10%	8,850	9,600	10,350	-
01-438-000-183	Overtime Wages	13,742	13,073	19,100	13,955	24,000	24,000	-	0%	24,000	24,000	24,000	24,000
01-438-000-200	Supplies	38,496	46,543	49,600	29,621	49,600	51,300	1,700	3%	51,300	51,300	51,300	51,300
01-438-000-205	Meals and Meal Allowances	-	90	500	198	500	500	-	0%	500	500	500	500
01-438-000-230	Gasoline & Oil	41,516	37,305	29,100	17,498	29,200	34,200	5,000	17%	34,200	34,200	34,200	34,200
01-438-000-235	Vehicle Maintenance	16,622	5,989	13,400	12,185	14,050	17,050	3,000	21%	17,050	17,050	17,050	17,050
01-438-000-238	Uniforms	2,702	3,020	3,050	3,932	3,050	3,050	-	0%	3,050	3,050	3,050	3,050
01-438-000-245	Highway Supplies	6,563	10,911	10,200	6,101	9,900	10,100	200	2%	10,100	10,100	10,100	10,100
01-438-000-260	Small Tools & Equipment	9,426	11,847	12,750	3,457	12,400	12,800	400	3%	12,800	12,800	12,800	12,800
01-438-000-316	Training & Seminars	2,919	4,558	4,575	1,308	6,075	5,000	(1,075)	-18%	5,000	5,000	5,000	5,000
01-438-000-317	Parking and Travel	134	1,518	600	478	600	800	200	33%	800	800	800	800
01-438-000-320	Telephone	2,669	2,707	3,000	2,519	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-438-000-322	Ipad Expense	616	601	1,200	1,577	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-438-000-341	Advertising	887	3,369	-	582	-	-	-	0%	-	-	-	-
01-438-000-342	Accreditation	-	-	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-438-000-352	Insurance - Liability	-	-	-	1,323	1,764	1,665	(99)	-6%	1,665	1,665	1,665	1,665
01-438-000-353	Insurance - Vehicles	5,520	5,089	5,242	1,048	1,397	1,189	(208)	-15%	1,189	1,189	1,189	1,189
01-438-000-354	Insurance - Workers Comp.	9,360	9,879	8,958	6,551	8,884	8,916	32	0%	9,362	9,830	10,321	10,837
01-438-000-360	Electric & Heating Oil	-	-	-	-	-	-	-	0%	-	-	-	-
01-438-000-420	Dues/Subscriptions/Memberships	165	665	400	685	400	400	-	0%	400	400	400	400
01-438-000-450	Contracted Services	35,488	60,163	54,880	34,243	52,730	52,230	(500)	-1%	52,230	52,230	52,230	52,230
01-438-000-463	Miscellaneous	3,149	300	-	-	-	-	-	0%	-	-	-	-
01-438-000-720	Road Resurfacing	190,359	244,222	244,222	244,222	244,222	268,444	24,222	10%	268,444	268,444	268,444	268,444
		919,806	1,009,277	1,000,855	837,447	1,082,480	1,124,754	42,274	4%	1,147,254	1,168,905	1,188,043	1,196,613

**Upper Uwchlan Township
2020 Budget**

		Actual -				Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
Actual	Actual	Budget	9/30/19	Budget								
2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)		2021	2022	2023	2024
152,357	160,468	185,694	146,826	221,770	218,918	(2,852)	-1%		225,485	232,250	239,217	246,394
(156,184)	(169,620)	(183,815)	(145,890)	(207,991)	(207,076)	915	0%		(207,076)	(207,076)	(207,076)	(207,076)
12,197	12,430	14,206	11,981	16,965	16,747	(218)	-1%		17,250	17,767	18,300	18,849
1,151	619	630	394	560	560	-	0%		588	616	644	672
47,969	61,784	50,721	51,957	70,955	66,789	(4,166)	-6%		68,125	69,487	70,877	72,295
7,118	9,540	8,646	12,406	10,711	11,517	806	8%		11,862	12,218	12,585	12,962
-	-	-	-	-	3,000	3,000	100%		4,500	6,000	6,000	6,000
1,500	1,650	1,650	1,800	1,800	1,950	150	8%		2,850	3,150	4,200	4,650
3,687	6,010	8,000	8,100	8,000	8,000	-	0%		8,000	8,000	8,000	8,000
1,987	9,956	1,000	13,612	8,000	12,000	4,000	50%		12,000	12,000	12,000	12,000
-	-	4,500	-	6,500	6,500	-	0%		6,500	6,500	6,500	6,500
74	308	900	277	950	1,200	250	26%		1,200	1,200	1,200	1,200
1,777	271	3,600	-	2,000	1,600	(400)	-20%		1,600	1,600	1,600	1,600
-	-	-	1,323	1,764	1,665	(99)	-6%		1,665	1,665	1,665	1,665
1,790	1,636	1,685	1,048	1,397	1,189	(208)	-15%		1,189	1,189	1,189	1,189
4,677	4,939	4,932	3,931	5,006	4,815	(191)	-4%		4,815	4,815	4,815	4,815
-	-	-	-	-	-	-	0%		-	-	-	-
80,100	99,991	102,351	107,764	148,387	149,373	986	1%		160,552	171,381	181,716	191,714
999,906	1,109,268	1,103,206	945,211	1,230,867	1,274,127	43,260	4%		1,307,807	1,340,286	1,369,759	1,388,327
-	-	-	-	-	-	-	0%		-	-	-	-
-	-	-	-	-	-	-	0%		-	-	-	-
-	2,000	-	-	6,000	6,000	-	0%		6,000	6,000	6,000	6,000
156,184	169,620	183,815	145,890	207,991	207,076	(915)	0%		207,076	207,076	207,076	207,076
6,426	136	8,000	13,226	10,000	10,000	-	0%		10,000	10,000	10,000	10,000
4,964	2,878	5,000	3,064	6,000	6,000	-	0%		6,000	6,000	6,000	6,000
23,362	28,032	26,000	23,625	28,000	28,000	-	0%		28,000	28,000	28,000	28,000
-	388	-	-	-	-	-	#DIV/0!		-	-	-	-
8,360	3,648	2,500	2,591	6,000	6,000	-	0%		6,000	6,000	6,000	6,000
3,742	332	500	1,110	500	500	-	0%		500	500	500	500
1,053	115	2,700	479	2,700	2,700	-	0%		2,700	2,700	2,700	2,700
160	-	5,000	-	5,000	1,000	(4,000)	-80%		1,000	1,000	1,000	1,000
-	-	-	-	-	-	-	#DIV/0!		-	-	-	-
160	-	-	-	-	-	-	#DIV/0!		-	-	-	-
2,925	3,087	2,894	2,184	2,894	2,861	(33)	-1%		2,861	2,861	2,861	2,861
-	-	-	30	-	-	-	#DIV/0!		-	-	-	-
291	376	500	-	500	500	-	0%		500	500	500	500
207,627	210,612	236,908	192,199	275,585	270,637	(4,948)	-2%		270,637	270,637	270,637	270,637
2,409	3,448	2,500	3,249	3,000	3,000	-	0%		3,000	3,000	3,000	3,000
1,120	202	2,000	1,931	2,000	2,000	-	0%		2,000	2,000	2,000	2,000
8,877	3,387	7,000	2,729	7,000	8,000	1,000	14%		7,000	7,000	7,000	7,000
1,606	2,676	2,757	2,365	3,153	4,134	981	31%		4,134	4,134	4,134	4,134
3,490	3,297	5,000	3,320	5,000	5,000	-	0%		5,000	5,000	5,000	5,000
29,314	19,374	20,000	17,912	20,000	20,000	-	0%		20,000	20,000	20,000	20,000
46,816	32,384	39,257	31,506	40,153	42,134	1,981	5%		41,134	41,134	41,134	41,134

**Upper Uwchlan Township
2020 Budget**

	Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
<u>Fellowship Fields</u>												
01-454-003-200 Supplies	964	6,137	1,000	1,563	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-454-003-250 Maintenance & Repairs	14,468	6,615	10,000	1,187	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-454-003-312 Engineering Fees	-	-	2,000	-	2,000	-	(2,000)	-100%	-	-	-	-
01-454-003-320 Telephone	1,582	1,503	2,500	1,125	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-454-003-351 Insurance - Property	3,212	5,353	5,514	2,365	3,153	4,134	981	31%	4,134	4,134	4,134	4,134
01-454-003-360 Utilities	16,586	14,020	12,000	4,855	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-454-003-450 Contracted Services	22,689	19,177	16,000	7,065	16,000	16,000	-	0%	16,000	16,000	16,000	16,000
	59,501	52,805	49,014	18,160	48,653	47,634	(1,019)	-2%	47,634	47,634	47,634	47,634
<u>Larkins Field</u>												
01-454-004-200 Supplies	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-454-004-250 Maintenance & Repairs	-	1,018	5,000	-	5,000	1,000	(4,000)	-80%	1,000	1,000	1,000	1,000
01-454-004-312 Engineering Fees	-	344	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-004-450 Contracted Services	3,570	2,945	3,000	665	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
	3,570	4,307	9,000	665	9,000	5,000	(4,000)	-44%	5,000	5,000	5,000	5,000
<u>Upland Farms</u>												
01-454-005-200 Supplies	11,977	3,072	5,000	647	5,000	5,000	-	0%	1,000	1,000	1,000	1,000
01-454-005-231 Propane & Heating Oil	529	2,389	4,500	3,773	4,500	4,500	-	0%	4,500	4,500	4,500	4,500
01-454-005-250 Maintenance & Repairs	5,783	7,623	10,000	4,355	50,000	50,000	-	0%	10,000	10,000	10,000	10,000
01-454-005-351 Insurance - Property	2,409	4,015	4,136	2,365	3,153	4,134	981	31%	4,134	4,134	4,134	4,134
01-454-005-360 Utilities	7,664	2,094	4,000	2,991	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-454-005-450 Contracted Services	6,363	2,911	5,000	2,838	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-454-005-513 Engineering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	34,725	22,104	32,636	16,968	71,653	72,634	981	1%	28,634	28,634	28,634	28,634
Total Individual Parks	144,612	111,600	129,907	67,299	169,459	167,401	(2,058)	-1%	122,401	122,401	122,401	122,401
Total 454 PARK & RECREATION	352,239	322,212	366,815	259,498	445,044	438,038	(7,005)	-2%	393,038	393,038	393,038	393,038
459 HISTORICAL COMMISSIONS												
01-459-000-200 Supplies	148	1,074	1,000	36	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-459-000-320 Telephone	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-459-000-450 Contracted Services	-	220	500	-	500	2,316	1,816	363%	-	-	-	-
	148	1,294	2,500	36	2,500	4,316	1,816	73%	2,000	2,000	2,000	2,000
TOTAL EXPENSES BEFORE OPERATING TRANSFERS	5,438,407	5,600,932	5,956,041	4,640,167	6,203,129	6,369,458	166,329	3%	6,404,065	6,539,864	6,648,038	6,765,326
NET INCOME BEFORE TRANSFERS	1,322,590	1,216,119	1,082,622	1,171,115	487,071	606,622	119,551	25%	900,856	709,419	438,410	302,120

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
492 OPERATING TRANSFERS													
01-492-000-030	Transfer to Capital Acquisition Fund:												
	For Retirement of Debt	(200,000)		(200,000)	-	-	-	-	#DIV/0!	-	-	-	-
	Other	(750,000)	(600,000)	(750,000)	-	(150,000)	(150,000)	-	0%	(200,000)	(200,000)	(200,000)	(200,000)
01-492-000-036	Transfer to Water Resource Protection Fu	-	(100,000)	(250,000)	-	(330,000)	(330,000)	-	0%	(225,000)	(90,000)	(85,000)	(90,000)
01-492-000-050	Transfer to Solid Waste Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Transfer to Developer's Escrow Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Transfer to Act 209 Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		(950,000)	(700,000)	(1,200,000)	-	(480,000)	(480,000)	-	0%	(425,000)	(290,000)	(285,000)	(290,000)
Total Expenditures		6,388,407	6,300,932	7,156,041	4,640,167	6,683,129	6,849,458	166,329	2%	6,829,065	6,829,864	6,933,038	7,055,326
Net Ordinary Income		372,590	516,119	(117,378)	1,171,115	7,071	126,622	119,551	1691%	475,856	419,419	153,410	12,120
<u>Solid Waste Fund</u>													
	Revenue	1,055,567	1,074,478	1,187,000	1,025,268	1,077,130	1,096,444	19,314	2%	1,161,206	1,193,300	1,211,219	1,223,231
	Expenses	(835,438)	(835,438)	(834,679)	(661,952)	(871,590)	(914,796)	(43,206)	5%	(923,358)	(948,071)	(975,100)	(1,009,511)
	Operating transfers	(350,000)	(350,000)	(350,000)	-	(375,000)	-	375,000	-100%	(100,000)	(50,000)	(50,000)	(80,000)
	NET INCOME	(129,871)	(110,960)	2,321	363,317	(169,460)	181,648	351,108	-207%	137,849	195,229	186,119	133,720
Net Ordinary Income (Loss)		242,719	405,159	(115,057)	1,534,432	(162,389)	308,270	470,659	-290%	613,704	614,648	339,529	145,841

**Upper Uwchlan Township
Solid Waste Fund
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Bud	Inc/(Dec)	2021	2022	2023	2024
INCOME													
341 INTEREST													
05-341-000-000	Interest Income	6,780	10,898	6,000	8,367	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
		6,780	10,898	6,000	8,367	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
364 SOLID WASTE REVENUE													
05-364-000-010	Solid Waste Income	1,006,414	1,036,960	1,012,130	989,359	1,025,124	1,058,444	33,320	3%	1,098,606	1,130,500	1,148,219	1,160,031
05-364-000-020	Recycling Income	7,701	930	8,000	-	-	-	-	#DIV/0!	-	-	-	-
05-364-000-025	Hazardous Waste Event	-	-	2,000	1,272	-	2,000	2,000	#DIV/0!	1,600	1,800	2,000	2,200
05-364-000-030	Leaf Bags Sold	115	150	500	153	500	500	-	0%	500	500	500	500
05-364-000-035	Scrap Metal Sold	95	-	500	-	500	500	-	0%	500	500	500	500
	Equipment Purchase Grant (State)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
05-364-000-040	Performance Grant	34,462	25,095	48,000	26,119	25,000	25,000	-	0%	50,000	50,000	50,000	50,000
	Total 364 SOLID WASTE	1,048,787	1,063,135	1,071,130	1,016,902	1,051,124	1,086,444	35,320	3%	1,151,206	1,183,300	1,201,219	1,213,231
392 INTERFUND TRANSFER													
05-395-000-000	Refund of Prior Year Expenses	-	445	-	-	-	-	-	0%	-	-	-	-
	Interfund Transfer - Other	-	-	-	-	-	-	-	0%	-	-	-	-
	Total 392 INTERFUND TRANSFER	-	445	-	-	-	-	-	0%	-	-	-	-
Total 300 - INCOME		1,055,567	1,074,478	1,077,130	1,025,268	1,061,124	1,096,444	35,320	0	1,161,206	1,193,300	1,211,219	1,223,231
	Total Income	1,055,567	1,074,478	1,077,130	1,025,268	1,061,124	1,096,444	35,320	3%	1,161,206	1,193,300	1,211,219	1,223,231
EXPENSES													
427 SOLID WASTE EXPENSES													
05-427-000-150	Bank Fees	15	200	200	-	200	200	-	0%	200	200	200	200
05-427-000-200	Supplies	1,724	888	2,000	2,746	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
05-427-000-210	Utility Billing Expenses	-	1,540	2,000	2,667	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
05-427-000-220	Postage	1,449	1,487	2,500	2,785	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
05-427-000-230	Toters	24,818	2,907	12,000	16,721	12,000	42,628	30,628	255%	12,000	12,000	12,000	12,000
05-427-000-314	Legal Expense	12,745	6,790	9,000	2,390	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
05-427-000-316	Training & Seminars	-	-	500	-	500	500	-	0%	500	500	500	500
05-427-000-420	Dues/Subscriptions/Memberships	-	-	125	-	125	125	-	0%	125	125	125	125
05-427-000-450	Contracted Services - Solid Waste	421,160	447,541	441,896	319,675	481,962	416,953	(65,009)	-13%	439,120	449,494	459,163	473,928
05-427-000-460	Contracted Services - Recycling	148,302	157,571	161,279	129,904	175,901	178,890	2,989	2%	182,913	184,053	188,012	194,058
05-427-000-700	Tipping Fees - Solid Waste	222,473	232,067	234,090	158,486	234,090	202,000	(32,090)	-14%	210,000	218,000	226,000	234,000
05-427-000-725	Tipping Fees - Recycling	-	8,354	-	22,304	36,000	49,000	13,000	100%	54,000	59,200	64,600	70,200
05-427-000-800	Recycling Disposal	2,752	11,087	6,000	4,274	-	9,000	9,000	#DIV/0!	9,000	9,000	9,000	9,000
	TOTAL EXPENSES	835,438	870,432	871,590	661,952	956,278	914,796	(41,482)	-4%	923,358	948,071	975,100	1,009,511
	NET INCOME BEFORE OPERATING TRANSFERS	220,129	204,046	205,540	363,317	104,846	181,648	76,802	73%	237,849	245,229	236,119	213,720
492 OPERATING TRANSFERS													
05-492-000-030	Transfer to Capital Fund	350,000	375,000	375,000	-	-	-	-	#DIV/0!	100,000	50,000	50,000	80,000
	Transfer to Water Resource Protection Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Total 492 OPERATING TRANSFERS	350,000	375,000	375,000	-	-	-	-	#DIV/0!	100,000	50,000	50,000	80,000
	Total Expenditures	1,185,438	1,245,432	1,246,590	661,952	956,278	914,796	(41,482)	-4%	1,023,358	998,071	1,025,100	1,089,511
	Net Ordinary Income	(129,871)	(170,954)	(169,460)	363,317	104,846	181,648	76,802	73%	137,849	195,229	186,119	133,720

**Upper Uwchlan Township
Liquid Fuels
Budget**

18

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Bud	Inc/(Dec)	2021	2022	2023	2024
		(9/30/19)											
Beginning Cash Balance:							692,721			701,229	786,547	866,865	932,183
INCOME													
04-341-000-000	Interest Earnings	4,955	12,010	3,500	12,132	3,500	12,000	8,500	70%	12,000	12,000	12,000	12,000
04-389-000-001	Snow Agreement	573	596	475	-	475	600	125	100%	600	600	600	600
04-389-000-002	Turnback Maintenance	14,760	14,520	14,760	14,520	14,760	14,760	-	0%	14,760	14,760	14,760	14,760
04-355-000-002	Motor Fuel Vehicle Taxes	381,158	397,925	392,831	412,753	398,817	393,958	(4,859)	-1%	403,958	413,958	423,958	433,958
	Total Income	401,446	425,051	411,566	439,405	417,552	421,318	3,766	169%	431,318	441,318	451,318	461,318
EXPENSES													
04-400-000-074	Equipment Purchase	-	-	-	-	-	-	-	100%	-	-	-	-
	<u>Expenses</u>												
04-432-000-239	Snow & Ice Supplies	34,281	59,322	75,000	40,850	75,000	75,000	-	0%	30,000	30,000	30,000	30,000
04-432-000-250	Vehicle Maintenance & Repair	1,570	-	4,000	-	4,000	4,000	-	100%	4,000	4,000	4,000	4,000
04-432-000-450	Snow & Ice Contrated Services	34,568	32,930	45,000	-	45,000	60,000	15,000	#DIV/0!	50,000	50,000	50,000	50,000
04-438-000-239	Road Project Supplies	4,158	4,751	6,000	33,572	6,000	28,810	22,810	68%	6,000	6,000	6,000	6,000
04-439-001-250	Resurfacing	195,798	145,847	224,000	129,268	224,000	245,000	21,000	16%	250,000	265,000	290,000	290,000
04-439-002-250	Base Repairs	-	159,890	198,462	-	-	-	-	#DIV/0!	6,000	6,000	6,000	6,000
04-438-000-450	Road Project Contracted Service	309	-	-	-	-	-	-	100%	-	-	-	-
	Total Expenses	270,684	402,740	552,462	203,690	354,000	412,810	58,810	#DIV/0!	346,000	361,000	386,000	386,000
	Total Expenses & Equip Purchases	270,684	402,740	552,462	203,690	354,000	412,810	58,810	#DIV/0!	346,000	361,000	386,000	386,000
04-472-000-003	Operating Transfers	-	-	-	-	-	-	-	-	-	-	-	-
	Net Income	130,762	22,311	(140,896)	235,715	63,552	8,508	(55,044)	#DIV/0!	85,318	80,318	65,318	75,318
Cash Balance:						831,989	-	-	0%	-	-	-	-
Resurfacing invoice for 2019 paid in October (incl in Sept activity above)						(129,268)	-	-	0%	-	-	-	-
Less: 4Q expenses (estimated)						(10,000)	-	-	0%	-	-	-	-
Ending Cash Balance:						692,721	701,229	(55,044)		786,547	866,865	932,183	1,007,501

Upper Uwchlan Township
ACT 209
Budget

		Actual -											
		Actual	Actual	Budget	9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Bud	Inc/(Dec)	2021	2022	2023	2024
Revenue													
09-354-000-030	Grant Revenue - Federal	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-354-100-140	Grant Revenue - State	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-341-000-000	Interest Earnings	4,252	9,415	2,700	9,579	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
09-395-000-000	Transportation Impact Fees	47,226	74,688	74,688	-	-	478,470	478,470	#DIV/0!	-	-	-	-
09-380-000-000	Misc Revenue	485	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-395-000-200	Transfer from Capital Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Income		51,963	84,103	77,388	9,579	7,000	485,470	478,470	#DIV/0!	7,000	7,000	7,000	7,000
Expenses													
09-489-000-010	Enginnering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-489-000-020	Construction	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-489-000-045	Contracted Services	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-489-000-600	Capital Construction	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Expenses		-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Net Income		51,963	84,103	77,388	9,579	7,000	485,470	478,470	#DIV/0!	7,000	7,000	7,000	7,000

	Capital Fund Amount	Costs Allocated to Municipal Authority	Total Cost
<u>Township Building</u>			
<i><u>Township Building Expansion</u></i>			
Furniture	\$ 155,651	-	155,651
		-	-
		-	-
		-	-
Total Township Building	155,651	-	155,651
<u>Police Department</u>			
Chief's SUV	41,100	-	41,100
Motorcycle (budgeted \$30k in 2019 towards purchase)	30,000	-	30,000
		-	-
		-	-
Total Police	71,100	-	71,100
<u>Public Works Department</u>			
<i><u>General Equipment</u></i>			
Replace 1993 L8000	96,856	-	96,856
Upfitting of truck (plow, spreader etc)	61,818	-	61,818
3 ton Hot Box Asphalt Recycler	35,974	-	35,974
Vehicle lift (benefits Parks, Police & PW)	36,371	-	36,371
Cutting edges for plows	7,575	-	7,575
Spray gator	16,220	-	16,220
Scag mowers - replacement	17,138	17,138	34,276
		-	-
Total General Equipment	271,952	17,138	289,090
<i><u>Building Improvements</u></i>			
Heat for new building & change to LED lights	11,000	-	11,000
New garage - costs to complete	23,500	-	23,500
		-	-
Total Building Improvements	34,500	-	34,500
Total Public Works	306,452	17,138	323,590
<u>Parks</u>			
<i><u>Hickory Park</u></i>			
Lighting	82,758	-	82,758
Trash cans	2,000	-	2,000
Bleachers	3,600	-	3,600
		-	-
	88,358	-	88,358
<i><u>Upland Farms - capital purchases</u></i>			
		-	-
		-	-
		-	-
<i><u>Upland Farms - construction</u></i>			
Community Center Construction			
(portion of total cost expected to be spent in 2020)	-	-	-
	-	-	-

Upper Uwchlan Township
Budget - 2020
Capital Purchases

	Capital Fund Amount	Costs Allocated to Municipal Authority	Total Cost
<u>Fellowship Fields</u>			
		-	-
		-	-
		-	-
Total Parks	88,358	-	88,358
Roads, Bridges and Trails			
<u>Traffic Signals</u>			
Matching funds (if granted) at 20%	38,950		38,950
Traffic system - Rack Server	19,564		19,564
		-	-
	58,514	-	58,514
<u>Park Road Trail</u>			
Trail vacuum - porous paved surface	3,850	-	3,850
	3,850	-	3,850
<u>Bridges</u>			
Lyndell Bridge - 50% shared with East Brandywine	8,585		8,585
	8,585	-	8,585
Total Trails and Bridges	70,949	-	70,949
TOTAL CAPITAL PURCHASES	\$ 759,609	\$ 17,138	\$ 776,747



UPPER UWCHLAN TOWNSHIP

22

MEMORANDUM

TO: Upper Uwchlan Township Supervisors

FROM: Jill Bukata, Township Treasurer

RE: Debt Management Policy

DATE: September 30, 2019

Attached is a draft "Debt Management Policy" for Upper Uwchlan Township. Most municipalities don't have such a policy but it is highly recommended by the GFOA to have one, especially when there is substantial debt. With two debt issues this year, it seemed like the right time to document our policy in relation to debt management.

Chester County's Debt Management Policy and one from another Pa. county were used as the basis for the the draft you have for Upper Uwchlan. Also, I asked Jeff Kowalczyk from Barbacane Thornton to review it and he had only two minor comments, which I incorporated into this draft. I am available for questions prior to, or at the October workshop where this will be on the agenda.

I would like to add this policy to the agenda for the October BOS meeting for discussion and possible approval.

UPPER UWCHLAN TOWNSHIP

DEBT MANAGEMENT POLICY

ADOPTED: DRAFT

PURPOSE OF A DEBT MANAGEMENT POLICY

A debt management policy provides credibility and transparency and ensures that there is a common understanding among the elected officials, staff and the community regarding policies surrounding the issuance of municipal obligations. The intention of the debt policy is to demonstrate a commitment to long term financial planning. It is the objective of the policy that:

- Financing is obtained only when necessary to purchase capital assets that cannot be attained through the Township's available revenues or fund balance
- The most favorable interest rates and related costs are obtained
- Financial flexibility is maintained

APPLICABLE REGULATIONS GOVERNING MUNICIPAL DEBT

The Debt Act

The Local Government Unit Debt Act (the "Debt Act"), administered by Pennsylvania Department of Community and Economic Development (DCED), provides the procedure for Pennsylvania's local government units to issue debt and tax anticipation notes.

Article IX, Section 10 of the Constitution of the Commonwealth of Pennsylvania requires the General Assembly to prescribe the debt limits of units of local governments in the Commonwealth, including the Township, based on a percentage of total revenues of such units over a three-year period immediately preceding the borrowing. Self-liquidating debt and subsidized debt and all debt approved by referendum are excluded from such debt limits. The Debt Act implements Article IX, Section 10 of the Constitution.

Under the Debt Act as presently in effect, there is no limit on the amount of electoral debt (debt incurred with the approval of the voters) which may be incurred or outstanding, but (i) the Township may not incur new non-electoral debt (debt not approved by the voters) if the total amount of such new non-electoral debt plus all other non-electoral debt to remain outstanding upon issuance of such new non-electoral debt, net of the amount of any non-electoral debt that constitutes subsidized debt or self-liquidating debt, will exceed 250% of the borrowing base and (ii) the Township may not incur new **lease rental debt** if the total amount of such new lease rental debt plus all other non-electoral debt and lease rental debt to remain outstanding upon issuance of such new lease rental debt, net of the amount

of any non-electoral or lease rental debt that constitutes subsidized debt or self-liquidating debt, will exceed 350% of the Borrowing Base.

Lease rental debt is defined as: debt represented by obligations of an authority or another local government unit to be repaid by the Township pursuant to a lease, subsidy contract, guarantee or other form of agreement where such debt is or may be payable out of the tax revenues and other general revenues of the Township.

A copy of the Debt Act and the DCED document, “An Introduction to the Local Government Unit Debt Act”, is included as an attachment to this policy.

REFUNDING POLICY

The primary objectives of proceeding with a current refinancing or an advance refunding shall be to benefit the Township in one or more of the following ways:

- Providing net present value savings
- Eliminate burdensome or restrictive covenants imposed by the terms of the bonds to be refunded
- Changing the type of debt instrument

The Township should consider an advance refunding if it meets one of the following guidelines:

- A refunding issue would generate net present value savings as outlined below
- The final maturity of the refunding bonds should be no longer than the final maturity on the refunded bonds
- Refunding issues should be structured to achieve level annual debt service savings

Solely meeting one or more of the minimum guidelines will not necessarily result in the Township executing a refunding issue. All costs and benefits of the refunding will be considered and analyzed by the Township and its advisors in determining if the refunding is in the best interest of the Township.

A present value analysis shall be prepared to identify the economic effect of the proposed refunding. To proceed with a refunding, a minimum net present value savings amount, as a percentage of the refunded par amount, should be achieved. Appropriate savings thresholds for the different refunding alternatives, based on the level of risk they pose, are shown below. The savings shall be calculated net of all issuance fees and using a net debt savings approach, which takes into consideration arbitrage rebate requirements.

- Current refunding: a minimum of three percent (3%) net present value savings should generally be achieved. (a current refunding is one in which the closing on the refunded bonds is within 90 days of the call date)
- Advance refunding: a minimum of three percent (3%) net present value savings should be achieved. Prudent analysis should be performed to determine the most efficient method of funding the escrow portfolio. (an advance refunding is one in which the closing is earlier than a

current refunding. New tax laws in 2017 made advance refundings taxable therefore they are rarely used)

In evaluating refunding opportunities and applying the above referenced guidelines, the Township should consider the following factors:

- For advance refundings, adjustments to the savings thresholds may be justified based on the length of time before the call and the length of time from the call to maturity. The longer the escrow, the higher the savings threshold should be. Conversely, shorter escrows may justify a lower savings threshold, but should not be lower than the minimum of three (3) percent noted above.
- The couponing and/or callability of the refunding bonds may also justify adjustments to the savings threshold. Non-callable bonds might justify a higher threshold.
- For advance refundings, adjustments to savings thresholds may be justified based on where interest rates are at the time of the refunding relative to historical markets. In low interest rate markets, a lower threshold may be justified while a higher threshold would be justified in high interest rate markets.

COMPONENTS OF THE DEBT MANAGEMENT POLICY

DEBT LIMITS

- The Township will issue debt only for the purposes of constructing or acquiring capital assets and for making major renovations to existing capital assets or when the project is included in the Township's Capital Improvement Program.
- The Township can legally incur non-electoral debt equal to 250% of its borrowing base. The borrowing base is the average of total revenues for the past three (3) years minus certain statutory deductions.
- The Township will not construct or acquire a public facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
- Growth in debt service should be sustainable consistent with the projected growth of revenues.
- In no case will debt maturity exceed the useful life of the project. Where possible, the Township will seek to maximize principal repayment ahead of the scheduled repayment date.
- The Township will use three statistical measures to determine debt capacity and compare these ratios (where possible) to other municipalities of similar size, rating agency standards and its own historical ratios to determine the affordability of the debt:
 1. Debt per capita
 2. Debt to taxable property value
 3. Debt service payments as a percentage of general fund revenues or expenditures

DEBT STRUCTURING PRACTICES

- The Township was given a credit rating of “Aa1” by Moody’s in November of 2018. Due to the size and revenue capacity of the Township, it is unlikely that a higher rating can be attained. The Township will strive to maintain this rating and will maintain communication with bond rating agencies as necessary.
- Capital projects financed through the issuance of bonds shall not be financed for longer than the expected useful life of the project.
- The Township will attempt to structure debt issues to maintain level annual debt service payments over time
- Variable rate debt exposes the Township to interest rate risk, which is not a consideration or risk when employing fixed rate debt. Interest rate risk is the risk that interest rates will rise, on a sustained basis, above levels that would have been set if the rate had been fixed. The Township has elected not to issue variable rate debt.
- The Township has elected not to use derivatives as an investment vehicle for any debt.

DEBT ISSUANCE PRACTICES

- It is the responsibility of the Finance Director/Treasurer to continually monitor market conditions for opportunities to improve the Township’s debt position and to coordinate with financial advisors (as selected by the Township) to coordinate the timing, process and sale of the Township’s debt.
- Prior to any debt issuance, an analysis of market conditions and other financing options will be conducted to determine the feasibility and advisability of entering the credit markets at that time
- The process for selecting the financial advisor, bond counsel and underwriters shall be discussed and documented. The Township is permitted to consider its experience with advisors and bond counsel that it has worked with in previous bond offerings.
- The Township may choose to use short-term bank financing when it is advantageous to do so in the case of smaller borrowings.
- The Township will choose the method of sale of its bonds (competitive, invited or negotiated) in light of financial and market conditions, considering an assessment of the different risks associated with each method. Records shall be maintained to document the decisions for the methods discussed and selected.
 - Competitive sale – the underwriter buys the bonds but does not provide advice or support to the issuer. In Pennsylvania, approximately 20% of sales are competitive.
 - Negotiated sale – the issuer works with the underwriter who can provide advice. A negotiated sale provides more flexibility in determining the appropriate timing of taking the issue to market. In Pa., approximately 80% of bonds are issued in a negotiated sale.

DEBT MANAGEMENT PRACTICES

- The Township will manage debt issuance to comply with the established debt limits and will evaluate those every year and revise them as necessary.
- In order to comply with Federal arbitrage regulation, the Township will not issue obligations until identifiable projects are close to initiation. Debt obligations will be issued as closely as feasible to the time contracts are expected to be awarded.
- Debt service payments:
 - The Township has a fiduciary responsibility to manage its funds in a manner that assures accurate and timely payment of debt service principal and interest.
 - The Township will negotiate terms allowing for full investment of funds until the payment due date by utilizing electronic fund transfer
 - The Township requires that its paying agent invoice the Township at least 30 days prior to the due date for payment of principal and/or interest
 - The Township will use electronic fund transfer to assure transfer to the paying agent on or before the payment date. The Township is permitted to pay by check if circumstances make it necessary or prudent to do so.
- Purchase and sale of investments for bond proceeds:
 - The Township shall seek competitive rates for the investment of bond proceeds and shall endeavor to select the provider that can provide the highest rate of interest unless there are other benefits to be considered in the selection.
 - Compliance with all applicable Federal, State and contractual restrictions regarding use and investment of bond proceeds shall be maintained
 - Invested proceeds shall be diversified in order to reduce risk exposure to investment providers, types of investment products and types of securities held.
- Disclosure:
 - All fees resulting from investment services or sale of products should be fully disclosed to ensure there are no conflicts of interest and investments are being purchased at a fair market price. Underwriters of the bonds, but not the Financial or Investment Advisor, may bid on the sale of investment products for the proceeds. The Financial or Investment Advisor shall document the bidding process and results and shall certify in writing that a competitive and fair market price was received.

CONTINUING DISCLOSURE

SEC Rule 15c2-12 requires that underwriters of municipal bonds ensure that the issuer will disclose certain information on an on-going basis and other information, known as “material event notices”, within 10 business days of the event’s occurrence. These requirements are included in the Continuing Disclosure Agreement between the underwriter and the issuer.

Annual Disclosure

The Continuing Disclosure Agreements for the General Obligation Bonds, Series of 2019 and Series A of 2019 both require:

- Annual financial report - to be posted within 270 days of the Township’s year end on the EMMA website

Although not specified in the Continuing Disclosure Agreement:

- Annual budget – within 10 days after adoption, we will post to the EMMA website

Material Event Notices

On August 15, 2018, the Securities and Exchange Commission adopted amendments to Rule 15c2-12 of the Securities Exchange Act to include additional material event notices. These changes were effective February 27, 2019. The Rule and its amendment should be reviewed annually for disclosure requirements. The following is an abbreviated list of items that are considered “material events”:

- New material debt obligations, including leases that “operate as a vehicle to borrow money”
- Bankruptcy
- Unscheduled draws on financial reserves, indicating financial difficulties
- Modifications to rights of bondholders, if material
- Adverse tax opinions pertaining to the issue
- Bond calls and tender offers
- Defaults on any existing debt
- Change in ratings on existing bond issues
- Failure to file annual financial reports on time

RESPONSIBILITY FOR THE POLICY

The development and responsibility of the Debt Management Policy rests with the Treasurer/Director of Finance. The primary responsibilities of the Treasurer regarding Debt Management are as follows:

- Review Capital Improvement Projects on an annual basis to determine financing needs
- Annually, review opportunities for refinancing existing debts at more favorable terms
- Review annual debt ratios to ensure compliance
- Ensure compliance with Federal and State continuing disclosure regulations and file all required documents as necessary