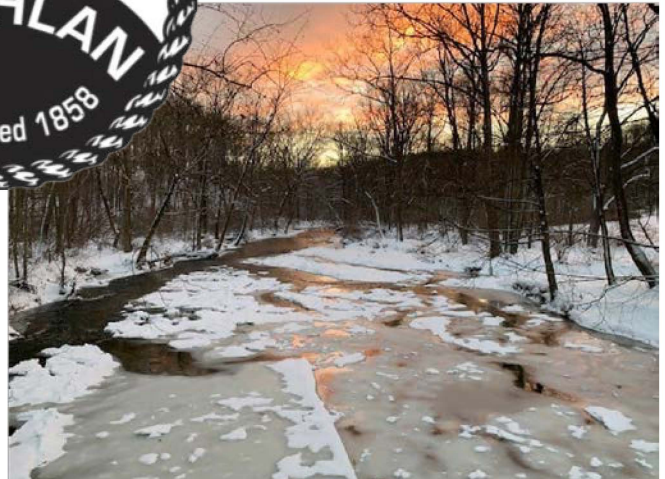


Upper Uwchlan Township

County of Chester, Commonwealth of Pennsylvania



2024 Budget

Adopted December 18, 2023

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Upper Uwchlan Township
Pennsylvania**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

UPPER UWCHLAN TOWNSHIP

MEMORANDUM

TO: Board of Supervisors

FROM: Tony Scheivert, Township Manager
Jill Bukata, Township Treasurer

RE: 2024 Budget Message

DATE: December 18, 2023

2024 Budget Message

Introduction

We are pleased to present the Township's 2024 budget. As is our practice, the budget has been prepared based on conservative revenue projections and more aggressive expense estimates while balancing the need to deliver core services to the community such as police, public works, building/codes, solid waste and recycling services, fire/emergency medical services, storm water management, traffic management, parks and recreation and planning and zoning.

Our Finance Department strives to employ GFOA "best practices" in our accounting policies and budgeting. We are proud to have received the GFOA Distinguished Budget Presentation Award for the past nine consecutive years and the GFOA Certificate of Achievement for Excellence in Financial Reporting for the past six consecutive years. These achievements are not the only evidence of the Township's dedication to strong financial and budgetary practices and transparency – Moody's cited it as a reason for upgrading our bond rating to Aa1 for the bonds that were issued in January, 2019. This is the highest rating that a Township of this size can obtain, and a higher rating benefits the Township in lower interest costs. We also have an on-line "dashboard" that can be viewed by the public at any time and shows balances in our accounting records on a real-time basis.

There are numerous factors that were considered in the preparation of the Budget – both short-term and long-term considerations were addressed.

Land approvals granted during 2023 slowed from previous years but we still expect to see more new homes built and occupied during 2024 especially at the Preserve at Marsh Creek over 55 developments. The increase in homes was considered in estimating real estate and earned income tax revenues, transfer taxes, building permit fee and solid waste revenues. Accordingly, expenses for solid waste were increased to accommodate the increase in homes that will be served. Fieldstone at Chester Springs, a assisted living facility, located at the corner of Byers Road and Graphite Mine will open in June of 2024 but we have little effect on services offered by the Township.

All of the short-term considerations were also included in long term projections. As a relatively small municipality, the Township plans about 3 – 5 years into the future. The majority of the Township's long-term goals rely on the availability, and success in being awarded, state or federal grant money to offset the costs of major capital projects. There is very little land left to be developed once current projects are

completed. Other than needed improvements to our parks or other facilities, our projects tend to be those mandated by federal or state regulations. The Township began work on a far-ranging plan for Storm Water Management about 6 years ago. A separate Water Resource Protection Fund was funded in 2014 and consultants were hired to assist us in developing a plan to address this issue which is an unfunded mandate from the federal government to Pa. DEP. The Public Works department spends increasing amounts of time working on inlet repair, and other related projects.

The Year 2023 in Review

At the end of fiscal 2023, it is expected that the Township's General Fund will have an excess of revenues over expenditures of at least \$1,160,000 before transfers to other funds and strong fund balances in all operating funds. Earned income tax revenue will end the year at least \$400,000 over the 2023 budget. Real estate taxes and real estate transfer taxes combined are expected to meet budget.

Two long time department heads retired between late 2022 and in 2023. Thomas Jones was appointed Chief of Police by the Board of Supervisors in January 2023. Chief Jones had previously been a Lieutenant with the Upper Uwchlan Police Department and had been with the Police Department since 1992. Michael Heckman, the Public Works Director for 18 years, retired in September and Michael Esterlis was named to succeed him. Mr. Esterlis has been employed by Upper Uwchlan Township since 2018.

The Township completed the installation of heating and air conditioning at the Upland Farm Barn, started the basin retrofit project at Heather Hill and Aubrey Circle basins, improved the infields and batting cage at Hickory Park, installed a new water line at the Public Works Facility, added three new full time police officers, started a Traffic Safety Unit and expanded our Detective Division of the Police Department to two officers.

Numerous Township staff and volunteers have been working on four important planning documents over the last year and all should be completed in 2024. The plans are as follows, Village Concept Plan, Village Design Guidelines, Active Transportation Plan and the Township Comprehensive Plan.

Township staff members continue to work to offer the best service to the residents of the community at the most cost-effective means possible.

The 2024 Budget Revenue

The major sources of revenue to the Township are the earned income tax (55.2%) and real estate property taxes. Earned income tax revenues in 2023 exceeded the 2023 budget and were increased 10% in the 2024 budget. We believe that we will meet or surpass this increase based on current trends.

Property tax revenues were increased slightly due to the increase in assessed valuation based upon increasing home values and the addition of new residential and commercial properties. The real estate property tax makes up approximately 14.8% of the Township's annual revenue. Other regular revenue sources include the real estate transfer tax of 8.2%, building permit fees of 6.7% and cable franchise fees of 2.3%. Revenue from the real estate transfer tax continues to trend upward on the strength of both re-sales and new residential/commercial development within the Township. Strong re-sale figures and new development in the Township is a testament to the easily recognizable quality of life in the community –

our advantageous geography compared to close employment centers and the excellent Downingtown Area School District.

Operating Budget

The Township's 2024 General Fund operating budget totals **\$8,055,061** before operating transfers used to fund capital projects in the community. This budget includes all operational costs for Township Administration, the Police Department, Public Works Department, Building/Codes Department, Park and Recreation, Fire and Emergency Services, General Planning and Zoning, and the operation of our various Boards and Commissions.

During 2023, the Police Department hired three new police officers; this brought the department up to full status. Under the Collective Bargaining Agreement with the Police Association, less experienced officers are paid at a lower rate than more experienced officers, but they move up quickly through the pay scale. In later years, the police budget will increase due to their longevity and for health insurance as their family status changes. To balance that, the Township will have several officers with more longevity retiring in the next several years who will be replaced with younger officers.

Solid Waste Fund Budget

The 2024 budget totals \$1,499,547. The Township faces its largest challenge in planning for 2024 in the Solid Waste Fund. The Township's contract with both the trash and recycling haulers terminates on July 31, 2024. The industry leaders are having difficulty finding enough employees, and some have changed workplace procedures to limit the hours that employees are permitted to work. Service levels have decreased and other municipalities that have recently re-contracted have seen significant increases in their costs. Because the cost of the new contract is unknown, but expected to be much higher, the Township increased the budget for these costs in 2024 while not increasing the amounts billed to residents. It is very likely that an increase in the solid waste fees will be required in 2025 to compensate for the increased costs.

Liquid Fuels Budget

The 2024 budget totals **\$689,333**. This budget is used for snow/ice control and roadway repair and paving. The Public Works Department has set a goal to repair and re-pave Township roads every 18 years or approximately 2.7 miles of roadway annually. Revenue in the Liquid Fuels Fund is received from the Commonwealth of Pennsylvania based upon the Township's population and roadway miles. Revenues are expected to increase annually based on increases in population, added roadway miles through dedication and increased revenue from the 2014 transportation funding bill. The Township plans to spend \$549,333 on road resurfacing in 2024. Funding will be entirely from the Liquid Fuels Fund cash reserves in 2024; as it was in 2023.

Capital Fund Budget

The 2024 Capital Fund budget is **\$758,621**. There are no major projects planned for 2024. The Township plans to make major renovations to Hickory Park but is waiting to use grant money for that project. The grants are pending; that project will not start until 2025.

Closing

Under the continued direction of our elected officials, and with the dedication of our volunteers, staff and our consultants, the Township continues to actively plan for the future, all the while delivering quality services to our community. The Township is, and will continue to be, financially healthy and sustainable in the long term. It is the goal of all of the dedicated members of Upper Uwchlan Township to continue to provide first rate municipal services while maintaining the long-term financial health of the Township. Continued vigilance and prudent decision making will ensure that this trend continues into the future.

2024 Budget – All Funds

Fund	2024 Budget	2023 Budget	+/- (%)
General Fund	\$8,055,061	\$7,457,217	8.0%
Capital Reserve Fund	\$758,621	\$1,314,483	(42.3%)
Solid Waste Fund	\$1,499,547	\$1,161,003	29.2%
Water Resource Protection Fund	\$548,862	\$298,632	83.8%
Liquid Fuels Fund	\$689,333	\$689,333	-
ACT 209 Traffic Impact Fee Fund	-	-	-
Sewer Fund	\$315,003	\$318,928	(1.2%)

TOP QUESTIONS RESIDENTS ASK

1. How much will my real estate taxes be in 2023?

- The real estate taxes you pay to Upper Uwchlan Township of 1.034 mills will remain unchanged from 2023 and have not been increased since 2006. Chester County's adopted budget for 2023 included a county tax of 4.551 mills. The County has not yet adopted a budget for 2024.
- The Downingtown Area School District increased their taxes for the 2023 – 2024 school year. Their new rate is 29.558 mills. Therefore, total real estate taxes for properties in Upper Uwchlan Township is 35.143 mills.

2. Who is collecting real estate taxes for the Township in 2024?

- The Township authorized Keystone Collections Group to collect the Township's real estate taxes for 2024. Chester County had collected the Township taxes from 2021 through 2023. **Please note the change for 2024.** Township real estate bills will be mailed in early February and contain multiple methods of making payment on the back of the bill. Please check the Township's website for further information.

3. How do I reserve Upland Farms for an event?

- Complete the rental form on the Township website, under "Parks and Facilities".

4. What other community events does the Township host?

- The Park and Recreation Board hosts a variety of community recreation events each year, including "Light Up Upper Uwchlan", which is an annual tree lighting, an Easter Egg event, and summer movie nights. "Trunk or Treat" on October 28 was hugely successful. Events are posted on the calendar at Upperuwchlan-pa.gov/calendar. If you have suggestions for future events, let the Park and Recreation Board know.

5. Is there a place in the Township where we can play cricket?

- The Township does not have a proper cricket field, so some field users have made do playing the game on one of the Township's baseball fields. As potential improvements and renovations to Hickory Park are designed, the Township will explore the possibility of installing a cricket pitch.

6. What does it mean that the Police Department is accredited?

- The guidelines for accreditation are very stringent; it must meet a rigorous set of standards and be reviewed on-site by several members of the accreditation committee of the Police Chief's Association. It means that our Police Department has met these standards in terms of hiring, training, process management, safety, etc. Of the nearly 1,200 law enforcement agencies in the Commonwealth of Pennsylvania only about 110 are accredited.

7. Can I get another trash Toter?

- Yes, but since our focus is on reducing waste in the landfills, we strongly encourage recycling as many items as possible. Please read more in the Solid Waste Fund section. If you still need an additional Toter, there will be an additional \$315.00 annual fee.

ABOUT UPPER UWCHLAN TOWNSHIP.....



**Location of Chester County
shown in red on map of Pennsylvania**

Upper Uwchlan Township is one of 73 municipalities that comprise Chester County, Pennsylvania, located in the northern part of the county. Chester County was one of the three original Pennsylvania counties created by William Penn in 1682. (*Philadelphia and Bucks Counties are the other two*). Chester County is the highest-income county in Pennsylvania.

Historically, the location of Chester County, lying between Philadelphia and the Susquehanna River, attributed to its growth. The first road towards the “west” (meaning Lancaster County) passed through the central part of Chester County. This road became known as Lincoln Highway and later, US Route 30. It is still known today as Lancaster Avenue in most of the Chester County towns it runs through. The first railroad (which became the Pennsylvania Railroad) followed a similar route and the Reading railroad followed the Schuylkill River to Reading. Industry was concentrated along the rail lines. The availability of transportation allowed workers to commute to urban jobs and suburbs sprang up in rural areas.

Chester County has fertile soil; rich loam as deep as twenty-four inches thick together with a temperate climate have made it a major agricultural area. Although development in Chester County has increased, agriculture is still a major part of the county’s economy. The number of horse farms is increasing and mushroom farming is a specialty in the southern portion of the county. Chester County is home to the famous Devon Horse Show and Radnor Hunt.

Upper Uwchlan Township was incorporated as a municipality in 1858. The Township contains 12.12 square miles. The main population center of the Township has grown surrounding the historic Eagle Tavern at the intersection of Route 100 and Little Conestoga Road. This area is known as the “Village of Eagle” and remains unincorporated. It is sometimes referred to as “Uwchland, which is the address of the closest Post Office. The name “Uwchland” was the result of a spelling error made by the Postal Service in the 1970’s when it established the 19480 zip code. Much of the area uses a Chester Springs address which has a zip code of 19425.

Route 100 is the only main state route going through Upper Uwchlan Township; it traverses north to south. Route 401 skims the northeastern edge of the township and meets Route 100 in West Vincent Township. There is easy access to Philadelphia and King of Prussia with the Pennsylvania Turnpike/Interstate 76 which cuts through the township, crossing over Route 100 in the far southern section of the township. The Turnpike interchange is located in Uwchlan Township and is only a few minutes from the Village of Eagle. There is no public transportation within the Township.

ABOUT UPPER UWCHLAN TOWNSHIP.....continued

The 2020 census shows that there are 12,275 residents of the Township vs. 11,227 and 6,850 in the census' of 2010 and 2000, respectively. The Township experienced significant development during the first decade of this century. There are 4,354 residential dwellings in the Township with a median value of \$472,500. This compares to a median value in Chester County of \$384,100 and \$197,300 in the Commonwealth of Pennsylvania.

The median family income in Upper Uwchlan Township in 2021 was \$180,029 compared to \$109,969 and \$67,587 for Chester County and the Commonwealth of Pennsylvania, respectively. Township residents are well educated. High school graduates comprise 97.4% of the Township population; 73.2% have obtained a bachelor's degree or higher.

The ten largest employers in Upper Uwchlan provide over 1,600 jobs. Most businesses within the Township are small retail or professional offices.

Marsh Creek State Park is located in Upper Uwchlan and Wallace Townships. It is the location of the 535 acre man-made Marsh Creek Lake which was created when Marsh Creek was dammed in the early 1970's. It has an average depth of 40 feet (73 feet at its deepest); it is stocked with fish and is a stop for migrating waterfowl. Fishing and non-powered or electric powered boats are permitted. A portion of the Park is open to hunting. There are about 12 miles of trails available for equestrian use, hiking and mountain biking around the lake.

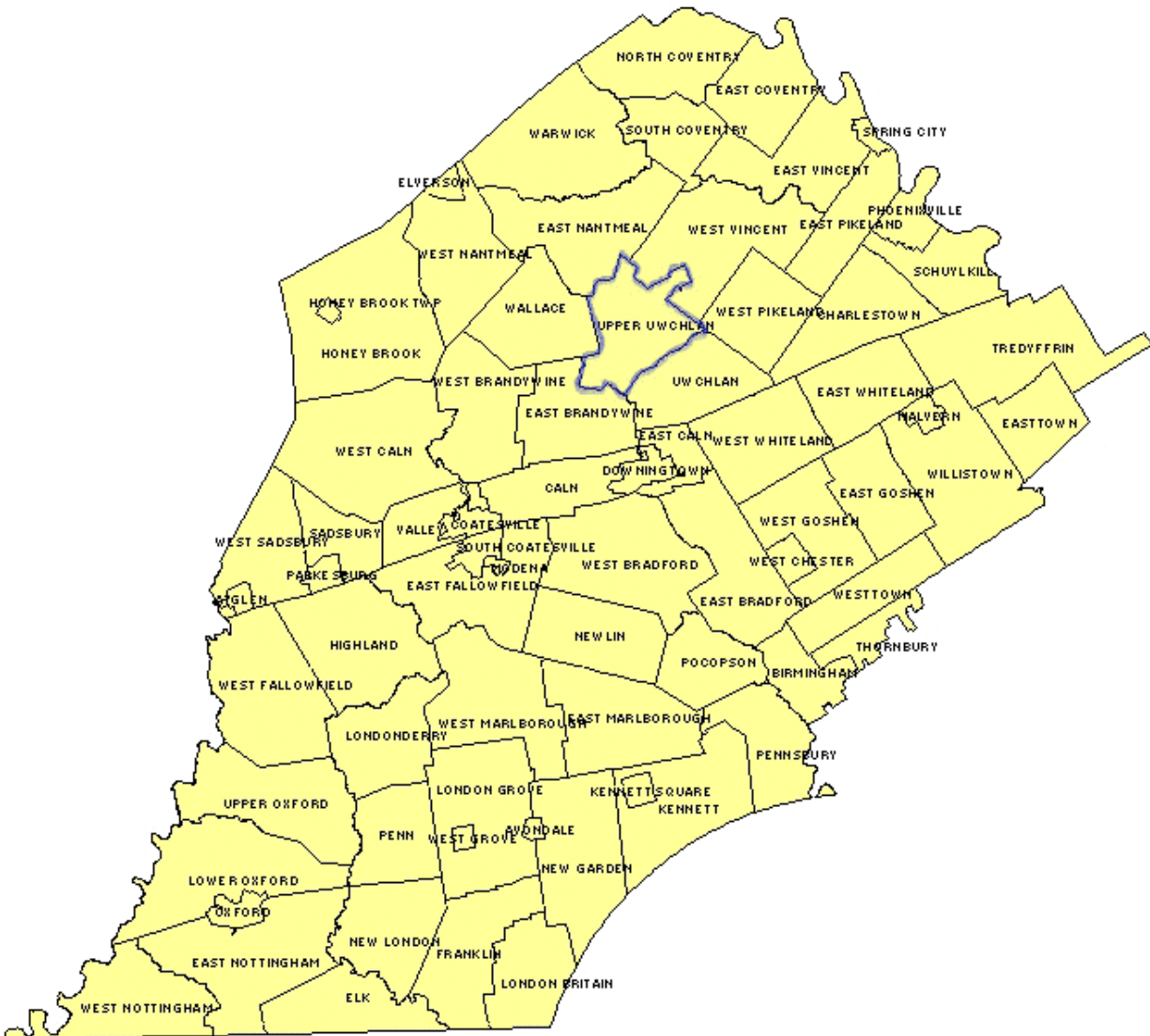
The Township owns over 90 acres of passive and active recreational land in four parks – Upland Farms (56 acres), Hickory Park (32 acres), Fellowship Fields (17 acres) and Larkins Field (7.2 acres). *Refer to the section on "Township Parks" for more information.*

Upper Uwchlan Township has its own police force and is served by four fire companies from surrounding Townships and three EMT organizations.

Each year, on the Saturday before Father's Day, the Township holds a "Block Party" during which a portion of Route 100 is closed to hold the event. Local vendors participate in this street fair and there are many activities for families with young children. Fireworks cap off the evening.

Please refer to the map of Chester County on the next page for the location of Upper Uwchlan Township in the northern central part of the county.

MAP OF CHESTER COUNTY MUNICIPALITIES



UPPER UWCHLAN TOWNSHIP'S STRATEGIC GOALS

Health and Safety

- Provide customer based, proactive, responsive law enforcement by an accredited law enforcement agency
- Maintain and support a high-quality emergency response system
- Continued investment in social and recreational opportunities for our residents
- Maintain the quality of life and the health, safety, and welfare through the administration of all applicable codes, regulations and standards to include, but not limited to: Township codes, building codes, the property management code, and the International Fire Code

Thriving Local Economy

- Invest in, maintain, and manage vehicular and pedestrian networks
- Encourage economic vitality through appropriate zoning, land development, and infrastructure improvement

Protect Natural Resources and Systems – Marsh Creek and Pickering Creek Watersheds

- Continue the public sanitary sewer expansion, as outlined in the Township's approved ACT 537 plan.
- Protect the local watershed by appropriately managing storm water infrastructure via the development and management of a Water Resource Protection program
- Continued collaboration on projects such as the Brandywine Creek Greenway

Governance - Inclusive Government

- Significantly increase citizen understanding, access to and participation in Upper Uwchlan Township local government
- Participation and dissemination of information via various social media outlets
- Become a vision and goal-driven organization that is accountable to the residents of the Township

Effective and Efficient Township Services

- Define levels of service for township services: benchmark services against comparable municipalities and scrutinize the current processes to maximize efficiency
- Become a vision and goal-driven organization that is accountable to the residents of the Township
- Protect and preserve investment in public facilities
- Continue to identify and employ technological advances to promote access, maximize efficiencies and increase productivity of employees

The Strategic Goals noted above were determined through the collaboration of the Board of Supervisors, Township staff and the various Boards and Commissions that represent the residents. Also taken into consideration are the public comments from the monthly Board of Supervisors and Planning Commission meetings.

Upper Uwchlan Township
Budget - 2024

Budget Summary for 2024 - All Funds

	General Fund	Solid Waste Fund	Capital Fund	Act 209 Fund	Liquid Fuels Fund	Water Resource Protection Fund	Sewer Fund	Total
Budgeted Revenues:								
Property taxes	\$ 1,894,500							\$ 1,894,500
Earned income taxes	4,537,440							4,537,440
Licenses and permits	552,100							552,100
Interest, dividends and rents	114,000	\$ 25,000	\$ 10,000	\$ 30,000	\$ 7,000	\$ 12,500	\$ 4,000	202,500
Intergovernmental revenues	574,955	25,000	5,800	-	409,922	275,000	-	1,290,677
Grant revenue	-	-	100,000					100,000
Charges for services/fees	238,550	1,177,800	-	-	-	-	573,819	1,990,169
Miscellaneous revenue/other	304,500	-	5,000	-	-	-	-	309,500
Total Revenues	8,216,045	1,227,800	120,800	30,000	416,922	287,500	577,819	10,876,886
Budgeted Expenditures:								
Current:								
General government	1,599,959	-	103,000	-	-	-	-	1,702,959
Public Safety	4,430,708	-	120,525	-	-	-	-	4,551,233
Health and welfare	41,598	-	-	-	-	-	-	41,598
Public works - highways and streets	1,425,754	-	223,382	-	689,333	548,862	-	2,887,331
Public works - sanitation	-	1,499,547	-	-	-	-	-	1,499,547
Culture and recreation	542,041	-	139,069	-	-	-	-	681,110
Other	15,000	-	(12,355)	-	-	-	(3,816)	(1,171)
Debt service:								-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	185,000	-	-	-	318,819	503,819
Total Expenditures	8,055,061	1,499,547	758,621	-	689,333	548,862	315,003	11,866,426
Excess (Deficiency) of Revenues over (under) Expenditures	160,984	(271,747)	(637,821)	30,000	(272,411)	(261,362)	262,816	(989,540)
Other Financing Sources (Uses)								
Transfers in	-	-	450,000	-	-	186,000	-	636,000
Transfers out	450,000	-	-	-	-	-	-	450,000
Total Other Financing Sources (Uses)	(450,000)	-	450,000	-	-	186,000	-	186,000
Net Change in Fund Balances	(289,016)	(271,747)	(187,821)	30,000	(272,411)	(75,362)	262,816	(803,540)
Fund Balances, Beginning of year (1/1/2024)	7,272,064	1,870,830	1,216,172	1,088,978	850,466	638,865	16,509,084	29,446,458
Fund Balances, End of Year (12/31/2024)	\$ 6,983,048	\$ 1,599,084	\$ 1,028,351	\$ 1,118,978	\$ 578,055	\$ 563,503	\$ 16,771,900	\$ 28,642,918

**Upper Uwchlan Township
Budget - 2024**

Projected Changes in Fund Balances

	General Fund	Solid Waste Fund	Capital Fund	Act 209 Fund	Liquid Fuels Fund	Water Resource Protection Fund	Sewer Fund	Total
Fund Balance, December 31, 2022	\$ 6,928,606	\$ 718,156	\$ 940,153	\$ 1,047,668	\$ 1,167,251	\$ 419,661	\$ 16,585,287	\$ 27,806,782
Net income through Sept. 30, 2023 <i>(excludes transfers in/out)</i>	1,601,458	349,664	(1,208,981)	29,598	49,250	(23,886)	(76,218)	720,884
<u>Transfers through Sept. 30, 2023:</u>								
To Capital Fund	(518,000)	-	1,500,000	-	-	-	-	982,000
To Water Resource Protection Fund	(300,000)	-	-	-	-	245,000	-	(55,000)
<u>Planned transfers through Dec. 31, 2023</u>								
To Capital Fund	-	(85,000)	-	-	-	-	-	(85,000)
To Capital Fund - debt reduction	-	-	-	-	-	-	-	-
To Water Resource Protection Fund	-	-	-	-	-	-	-	-
To Municipal Authority	-	-	-	-	-	-	-	-
Projected net income (loss) - 4Q 2023	(440,000)	888,010	(15,000)	11,712	(366,035)	(1,910)	15	76,792
Projected Fund Balance, December 31, 2023	\$ 7,272,064	\$ 1,870,830	\$ 1,216,172	\$ 1,088,978	\$ 850,466	\$ 638,865	\$ 16,509,084	\$ 29,446,458
Fund Balance, December 31, 2023	7,272,064	1,870,830	1,216,172	1,088,978	850,466	638,865	16,509,084	29,446,458
Budgeted net income	160,984	(271,747)	(637,821)	30,000	(272,411)	(261,362)	262,816	(989,540)
<u>Transfers budgeted:</u>								
To Capital Fund	(450,000)	-	450,000	-	-	-	-	-
To Water Resource Protection Fund	(186,000)	-	-	-	-	186,000	-	-
To Municipal Authority - construction	-	-	-	-	-	-	-	-
Projected Fund Balance, December 31, 2024	\$ 6,797,048	\$ 1,599,084	\$ 1,028,351	\$ 1,118,978	\$ 578,055	\$ 563,503	\$ 16,771,900	\$ 28,456,918
Projected Change in Fund Balance	\$ (475,016)	\$ (271,747)	\$ (187,821)	\$ 30,000	\$ (272,411)	\$ (75,362)	\$ 262,816	\$ (989,540)
Percentage change in Fund Balance	-6.53%	-14.53%	-15.44%	2.75%	-32.03%	-11.80%	1.59%	-3.36%
<u>Fund Balance Retention:</u>								
General operating expenditures (budgeted) in 2024 (not including transfers)	8,055,061							
Fund balance retention - per policy at 35% <i>(Fund balance must equal or exceed this amount)</i>	\$ 2,819,271							

**UPPER UWCHLAN TOWNSHIP
2024 BUDGET
CASH FLOW PROJECTION**

	Actual 2022	Actual 9/30/2023*	Projected 12/31/2023 (3 months)	2024	2025	2026	2027	2028
General Fund								
Beginning General Fund	\$ 7,577,819	\$ 7,445,639	\$ 8,497,191	\$ 8,057,191	\$ 7,768,175	\$ 7,466,155	\$ 7,194,301	\$ 7,033,082
Accrual adjustment	287,229	312,962	-	-	-	-	-	-
Revenue	8,641,711	7,254,856	1,100,000	8,216,045	8,370,294	8,470,358	8,563,273	8,657,576
Expense	(7,316,120)	(5,653,398)	(1,540,000)	(8,055,061)	(8,172,314)	(8,342,211)	(8,524,492)	(8,712,558)
Transfer to Water Resource Protection Fu	-	(300,000)	-	-	-	-	-	-
Transfer to Capital - Turf Field cash	-	-	-	-	-	-	-	-
Transfer to Capital	(1,745,000)	(562,868)	-	(450,000)	(500,000)	(400,000)	(200,000)	-
Ending General Fund Cash	7,445,639	8,497,191	8,057,191	7,768,175	7,466,155	7,194,301	7,033,082	6,978,101
Solid Waste Fund								
Beginning Solid Waste Cash:	666,372	788,798	889,177	695,187	423,441	(212,334)	(848,626)	(1,485,457)
Accrual adjustment	27,772	(249,285)	-	-	-	-	-	-
Revenue	1,161,121	1,163,808	25,000	1,227,800	1,252,400	1,252,600	1,252,800	1,253,000
Expense	(966,467)	(814,144)	(218,990)	(1,499,547)	(1,888,174)	(1,888,892)	(1,889,631)	(1,890,393)
Reduction of long term debt (4Q)	-	-	-	-	-	-	-	-
Transfer to Capital	(100,000)	-	-	-	-	-	-	-
Ending Solid Waste Fund Cash	788,798	889,177	695,187	423,441	(212,334)	(848,626)	(1,485,457)	(2,122,850)
Liquid Fuels								
Beginning Liquid Fuels Cash:	855,249	1,167,252	1,602,643	1,587,693	1,315,282	1,374,444	1,443,606	1,522,768
Accrual adjustment	(4,875)	386,141	-	-	-	-	-	-
Revenue	404,054	457,571	10,050	416,922	424,162	434,162	444,162	454,162
Expense	(87,176)	(408,321)	(25,000)	(689,333)	(365,000)	(365,000)	(365,000)	(365,000)
Transfer from General Fund	-	-	-	-	-	-	-	-
Ending Liquid Fuels Fund Cash	1,167,252	1,602,643	1,587,693	1,315,282	1,374,444	1,443,606	1,522,768	1,611,930
Act 209 Fund								
Beginning Act 209 Fund Cash:	1,045,390	1,047,668	1,077,266	1,088,978	1,118,978	1,148,978	1,178,978	1,208,978
Accrual adjustment	-	-	-	-	-	-	-	-
Revenue	2,278	29,723	11,712	30,000	30,000	30,000	30,000	30,000
Transfer from Capital Fund	-	-	-	-	-	-	-	-
Expense	-	(125)	-	-	-	-	-	-
Ending Act 209 Fund Balance Cash	1,047,668	1,077,266	1,088,978	1,118,978	1,148,978	1,178,978	1,208,978	1,238,978
Water Resource Protection Fund								
Beginning Storm Water Mgt Fund Cash:	216,941	419,908	310,895	308,985	419,623	609,622	1,173,210	1,733,994
Accrual adjustment	11,268	(85,127)	-	-	-	-	-	-
Revenue	10,282	9,144	90	473,500	377,820	754,140	754,140	754,140
Expense	(63,583)	(33,030)	(2,000)	(548,862)	(187,821)	(190,552)	(193,356)	(196,236)
Transfer from General Fund	245,000	-	-	186,000	-	-	-	-
Transfer from Municipal Authority	-	-	-	-	-	-	-	-
Ending Water Resource Protection Fund	419,908	310,895	308,985	419,623	609,622	1,173,210	1,733,994	2,291,898
Sewer Fund								
Beginning Sewer Fund Cash:	106,507	106,316	107,926	107,431	108,931	110,431	111,931	113,431
Accrual adjustment	(1,237)	81,499	-	-	-	-	-	-
Purchase of capital assets	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Principal pay'ts Bonds-Series of 2019	(30,000)	-	(30,000)	(30,000)	(35,000)	(35,000)	(35,000)	(35,000)
Principal pay'ts Bonds-Series A of 2019	(220,000)	-	(215,000)	(215,000)	(220,000)	(220,000)	(225,000)	(235,000)
Interest income	6,955	2,610	5	2,000	2,000	2,000	2,000	2,000
Interest expense	(328,390)	(245,995)	(163,997)	(322,944)	(318,819)	(314,469)	(309,019)	(303,119)
Revenue - from Municipal Authority	572,981	163,996	408,997	567,944	573,819	569,469	569,019	573,119
Other cash receipts	-	-	-	-	-	-	-	-
Misc. Expense	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Transfer from General Fund	-	-	-	-	-	-	-	-
Transfer (to)/from Municipal Authority	-	-	-	-	-	-	-	-
Ending Sewer Fund Balance Cash	106,316	107,926	107,431	108,931	110,431	111,931	113,431	114,931

**UPPER UWCHLAN TOWNSHIP
2024 BUDGET
CASH FLOW PROJECTION**

	Actual	Actual	Projected					
	2022	9/30/2023*	12/31/2023	2024	2025	2026	2027	2028
			(3 months)					

Capital Fund

Beginning Capital Fund Cash:	752,068	970,009	310,894	310,894	195,718	610,718	925,718	1,050,718
Accrual adjustment	(247,317)	(145,575)	-	-	-	-	-	-
Proceeds of GO Bonds - Series of 2019	-	-	-	-	-	-	-	-
Debt issuance costs - 2019 Bonds	(410,042)	-	-	-	-	-	-	-
Other Financing Sources	17,689	-	-	-	-	-	-	-
Transfers from/(to):								
General Fund	1,500,000	562,868	-	450,000	500,000	400,000	200,000	-
General Fund - Turf Field Replacement	-	-	-	-	-	-	-	-
General Fund - Upland Sewer	-	-	-	-	-	-	-	-
Solid Waste	100,000	-	-	-	-	-	-	-
Act 209 Fund	-	-	-	-	-	-	-	-
Sale of fixed assets	44,025	34,381	-	5,000	5,000	5,000	5,000	5,000
Interest	1,677	15,261	-	10,000	10,000	10,000	10,000	10,000
Other income	-	128,544	-	5,800	-	-	-	-
Township properties:								
Township building	(5,990)	-	-	(103,000)	(5,000)	(5,000)	(5,000)	(5,000)
Public Works building	(18,615)	(7,050)	-	-	-	-	-	-
Milford Road property	-	-	-	-	-	-	-	-
Township - general items	-	-	-	-	(5,000)	(5,000)	(5,000)	(5,000)
Police Vehicles	(265,285)	(278,136)	-	(120,525)	(50,000)	(50,000)	(40,000)	(40,000)
Police - Other Capital Purchases	-	-	-	-	-	-	-	-
Purchase Codes Dept. vehicle	(62,817)	-	-	-	-	-	-	-
Public Works Equipment/truck	(195,448)	(450,428)	-	(223,382)	-	-	-	-
Parks:								
General	(2,520)	(814)	-	(14,069)	(15,000)	(15,000)	(15,000)	(15,000)
Hickory Park	(5,208)	(81,277)	-	-	(5,000)	(5,000)	(5,000)	(5,000)
Fellowship Fields	(10,000)	(48,468)	-	-	(15,000)	(15,000)	(15,000)	(15,000)
Upland Farms	(212,303)	(232,095)	-	-	(5,000)	(5,000)	(5,000)	(5,000)
Larkins Field	-	-	-	-	-	-	-	-
Eagle Crossroads	-	-	-	-	-	-	-	-
Trails	-	(20,000)	-	(125,000)	-	-	-	-
Eagle Village Trail Extension	(1,155)	-	-	-	-	-	-	-
Lyndell Road Bridge	-	-	-	-	-	-	-	-
Traffic Signals	(8,750)	(136,326)	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-
Principal on GO Bonds-Series of 2019	-	-	(220,000)	(225,000)	(235,000)	(240,000)	(245,000)	(255,000)
Interest on GO Bonds-Series of 2019	-	(138,750)	(47,625)	(185,000)	(178,250)	(171,200)	(164,000)	(154,200)

Ending Capital Fund Cash	970,009	310,894	310,894	195,718	610,718	925,718	1,050,718	975,718
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Beginning Cash UUT	10,896,898	11,419,366	12,377,170	11,739,942	10,821,593	10,387,961	9,893,978	9,330,089
Ending Cash UUT	11,419,366	12,377,170	11,739,942	10,821,593	10,387,961	9,893,978	9,330,089	8,681,877

DESCRIPTION OF THE TOWNSHIP'S FUND STRUCTURE

Upper Uwchlan Township uses several Funds to account for its fiscal transactions. Each Fund is a separate accounting and reporting entity. As such, its assets will equal the total of its liabilities and fund balance (also known as net assets or equity). In governmental accounting, funds are classified as **governmental funds, proprietary funds or fiduciary funds.**

Governmental funds account for the activities of the Township that are not considered proprietary (business-type) or fiduciary. There are two types of proprietary funds – enterprise funds and internal service funds. The Township's proprietary funds are **enterprise funds** - they operate in a manner similar to a private business. Their intent is to recover the costs of providing services to the general public on a continuing basis through user fees. Fiduciary funds account for "other people's money" that the Township is responsible for. The Township does not have any internal service funds at this time.

The budgetary funds and their descriptions are as follows:

GOVERNMENTAL FUNDS

General Fund – The *General Fund* is the Township's main operating fund. The *General Fund* is used to account for and report all financial resources not accounted for and reported in another fund, either by law or Generally Accepted Accounting Principles (GAAP). All of the Township's real estate property taxes and earned income tax revenues are receipted into the *General Fund*. The majority of Township expenditures are made from the General Fund, including salaries and all employment benefits for Township employees.

Solid Waste Fund – The *Solid Waste Fund* is a special revenue fund which is used to account for all revenues and expenses related to the collection of trash and recycling in the Township. This Fund was created on January 1, 2012 and was separated from the General Fund at that time. The main source of revenue consists of solid waste payments made by residents. The primary expenditures are payments made for trash and recycling collection, as well as payments made to the Chester County Solid Waste Authority for tipping fees for disposal of solid waste at its location.

Capital Projects Fund – The *Capital Projects Fund* is a governmental fund that is used to account and report on financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The *Capital Projects Fund* receives its revenue from inter-fund transfers from the General Fund and/or Solid Waste Fund or from grants. Payments on the Township's debt are made from the *Capital Projects Fund*.

NON-MAJOR GOVERNMENTAL FUNDS

Liquid Fuels Fund – The *Liquid Fuels Fund* is a special revenue fund which is used to account for all revenues and expenses related to Liquid Fuels receipts from the Commonwealth of Pennsylvania. The *Liquid Fuels Fund* is restricted by statute; it can only be used for specific expenses related to the maintenance of roads within the Township. All revenues, except for interest, are received from the Commonwealth from a formula based on the mileage of Township roads and the population of the Township.

Water Resource Protection Fund – originally named *The Storm Water Management Fund*, this Fund was established in 2014 to account for expenses associated with managing, improving and repairing storm water infrastructure throughout the Township.

Act 209 Fund – The *Act 209 Fund* is a special revenue fund which is used to account for all revenues and expenses relating to traffic flow improvement within the Township. All revenues are received from Act 209 Traffic Impact fees for land development projects and from the Commonwealth of Pennsylvania through applicable grants. Expenditures are made for road and bridge improvements as part of the Traffic Impact Project. This fund is legally restricted.

PROPRIETARY FUNDS

Sewer Fund – The *Sewer Fund* was established in 2014 and reports the resources necessary for the operations of the Upper Uwchlan Township Municipal Authority (“Municipal Authority”). The capital assets used by the Municipal Authority in its business (sewer treatment plants, land, pump stations, etc.) are owned by the Township and are leased to the Sewer Authority. In 2014, Upper Uwchlan Township issued General Obligation bonds to finance the construction of Phase II of the Route 100 Wastewater Treatment Plant. The proceeds of the bond offering and all related liabilities and payments to bond holders are recorded in the Sewer Fund.

Sewer Authority – The *Sewer Authority* accounts for the activities of the Upper Uwchlan Township Municipal Authority which operates the Township’s sewer system. As stated above, the capital assets used to operate the sewer system are owned by Upper Uwchlan Township and are leased to the Municipal Authority. The Municipal Authority has a separate five member Board; members are appointed by the Upper Uwchlan Township Board of Supervisors. The budget for the Municipal Authority is not included in this document as it is a separate, stand-alone organization which issues its own set of annual audited financial statements.

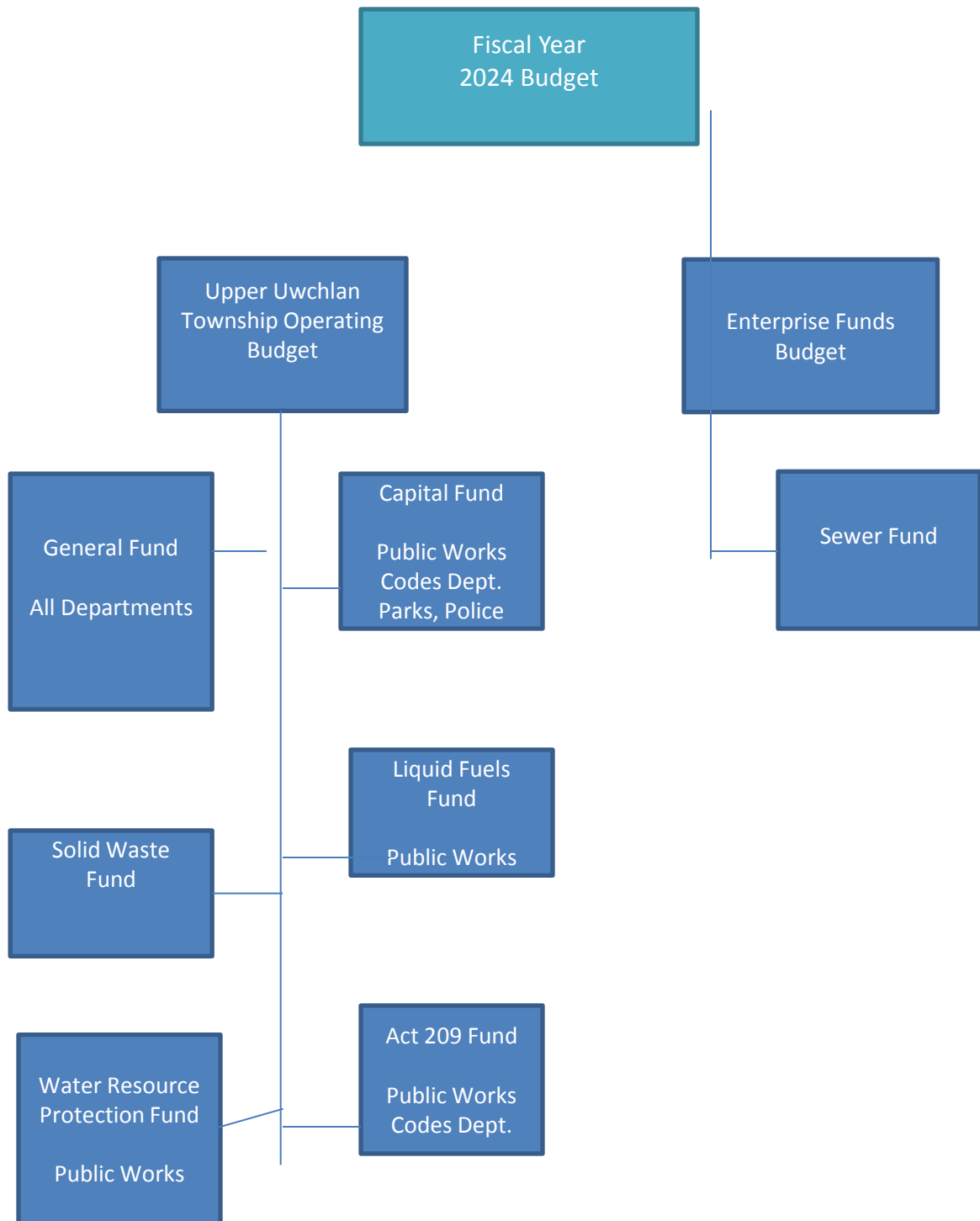
FIDUCIARY FUNDS

Developer's Escrow Fund – For large projects, the Township requires developer's to deposit cash with the Township to pay for costs the Township will incur during the process of approving plans for the development. These costs normally consist of consulting fees for engineers or other experts and attorney fees. At the conclusion of the project, any unused funds on deposit are returned to the developer. The *Developer's Escrow Fund* is not included in this budget document. It is included in the annual audited Upper Uwchlan Township Basic Financial Statements.

The Township also has two fiduciary funds – the **Police Pension Plan** and the **Non-Uniform Pension Plan**. ("the plans"). Both plans are managed by an outside administrator and are in the custody of a bank; both were chosen by the Pension Committee (see note below) and approved by the Board of Supervisors. The plans are audited annually and separate audited financial statements are issued. They are not included in this budget document, but are included in the Upper Uwchlan Township Basic Financial Statements.

Note – The Pension Committee members include: one member of the Board of Supervisors, the Township Manager, Township Treasurer, Chief of Police and two members of the Police Department.

UPPER UWCHLAN TOWNSHIP RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS



This chart shows the departments that primarily provide services to each of the Township Funds. The General Government and Executive departments are involved with all of them.

BASIS OF ACCOUNTING AND BUDGETING

Basis of Budgeting

All of the funds are budgeted using the modified accrual method of accounting. Modified accrual accounting recognizes revenues when they become measurable and available. **Measurable** means that the dollar amount of the transaction is known. **Available** means that it is collectible within the current period, or soon enough after the end of the current period to pay liabilities of the current period. For this purpose, the Township considers revenues to be available if they are collected within 30 days of the reporting period. Expenditures are generally recorded when a liability is incurred. An exception to this applies to debt service payments and compensated absences which are recorded only when a payment is due.

Accounting Basis

The basis of accounting refers to when revenues and expenditures or expenses are recorded in the accounting records and reported in the financial statements. The Township's basis of accounting is the same as that used for budgeting. Exceptions are as follows:

- Depreciation and amortization, which are considered expenses on the modified accrual basis of accounting are ignored under the budget basis because these items do not require an expenditure of funds. They are not included in the Township's General Fund and all other budgets except the Sewer Fund budget.
- Compensated absences are not budgeted, but will be reflected in the annual financial statements as an expense and liability.
- Principal debt payments are budgeted as an expense in the Capital Fund and are adjusted at year-end against the liability.

BUDGET SCHEDULE

Activity	Recommended Date	Date Required by Statute
Department heads review 2023 actuals in preparation for 2024 budget meetings	August 22, 2023	
Department heads notify Treasurer and Township Manager of any large increases they are submitting in the 2024 Budget (ie – personnel, capital)	August 31, 2023	
Treasurer prepares initial budget worksheet: - Estimates revenue based on current year actuals and prior year trends - Estimates salary and benefits based on current staffing levels	August 31, 2023	
Department heads submit data for 2023/2024 actual performance measures	September 8, 2023	
Department heads meet with Township Manager and Treasurer to review goals for 2024	September 22, 2023	
Treasurer incorporates requests from department heads into budget and updates minor expense line items	September 29, 2023	
Capital budget items are reviewed	October 6, 2023	
Treasurer prepares and delivers the initial 2024 Budget package to the Board of Supervisors for their review	October 6, 2023	
Initial presentation of the 2024 Budget to the Board of Supervisors for the following departments: <i>Police</i> <i>Codes</i> <i>Public Works</i> <i>Solid Waste Fund</i> <i>Liquid Fuels Fund</i>	October 10, 2023 (public Workshop)	

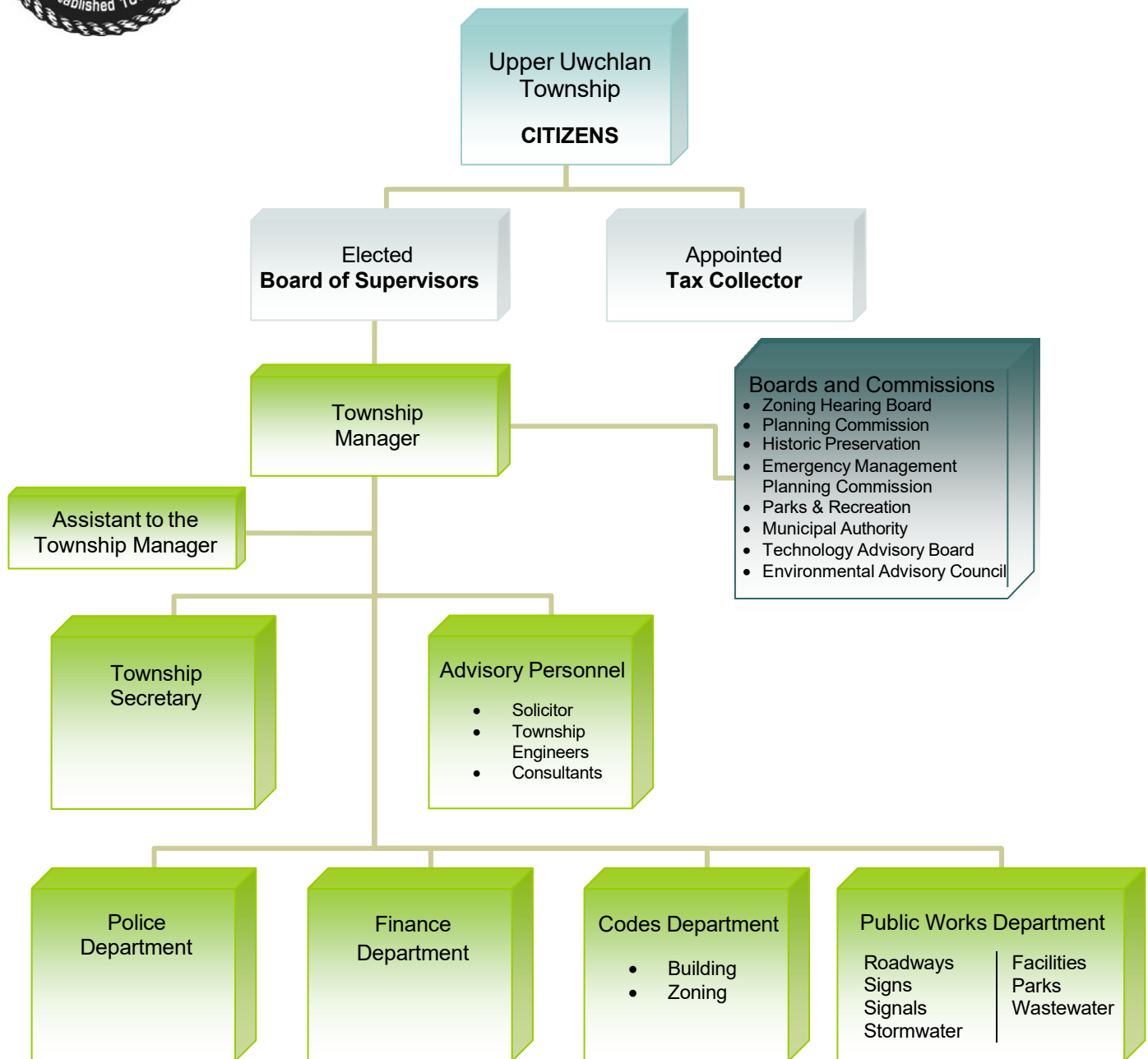
Activity	Recommended Date	Date Required by Statute
The following departments present their budgets to the Board of Supervisors: <i>General Government</i> <i>Executive</i> <i>Audit & Tax</i> <i>Legal and Computer</i> <i>Engineering</i> <i>Township Properties</i> <i>Planning and Zoning</i> <i>Parks</i> <i>Commissions</i> <i>Other Services</i> <i>Long Term Debt</i> <i>Capital Fund</i> <i>Water Resource Protection Fund</i> <i>Sewer Fund</i> <i>Act 209 Fund</i>	November 14, 2023	
Township Manager requests Supervisors to authorize advertising the budget	November 14, 2023 (public workshop)	
Budget is advertised in the Daily Local News as required by Pa. Statute (<i>20 business days prior</i>)	November 17, 2023	November 17, 2023
Supervisors discuss budget, request any final changes (if necessary)	December 12, 2023	
Township Manager presents the final budget to the Supervisors and recommends voting to accept it	December 18, 2023 (public meeting)	December 31, 2023

Process for Budget Amendments

The Second Class Township Code of Pennsylvania permits an Adopted Budget to be re-opened and revised during the month of January following the election of any new member of the Board of Supervisors. The amended Budget must be advertised to provide the public with ten (10) days to inspect and review the new Budget prior to its legal adoption. Any amended budget must be adopted by the Board of Supervisors on or before the fifteenth (15th) day of February. The budget may be amended at any time during the year.



UPPER UWCHLAN TOWNSHIP ORGANIZATIONAL CHART



EMS and Fire services are provided by the following agencies: Uwchlan Ambulance (Station 87), Lionville Fire Department (Station 47), Ludwig's Corner Fire Department (Station 73), East Brandywine Fire Department (Station 49), and the Glenmoore Fire Department (Station 48)

SUMMARY OF STAFF POSITIONS

	2024	2023	2022
Full Time:			
Executive	6	6	6
Codes Department	3	3	3
Police Department	18	17	15
Public Works Department	7	7	7
Public Works – Facilities	3	3	3
Total	37	36	34
Part Time/Seasonal:			
Executive	0	0	0
Codes Department	1	1	0
Police Department	0	1	2
Public Works Department	0	0	0
Public Works – Facilities *	0	0	0
Total	1	2	2

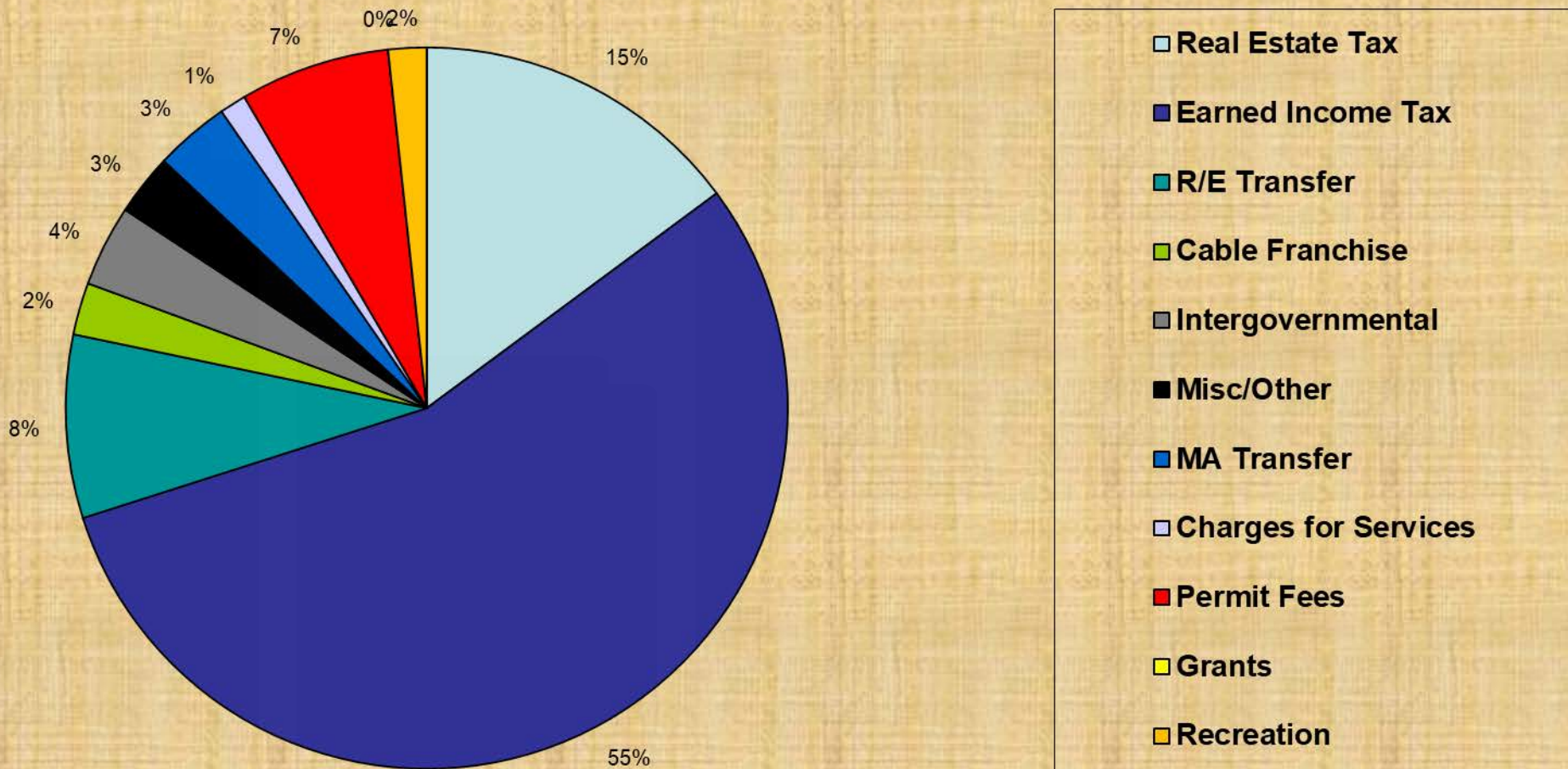
Statistics are as of the end of each year presented. The Public Works Department hires three to four seasonal workers during the summer months – usually May through September - to maintain the grass in the Township parks and near roadways. They are not included in the numbers presented above because they are not employed on December 31.

More detailed information on staffing is provided in each of the above departmental summaries.

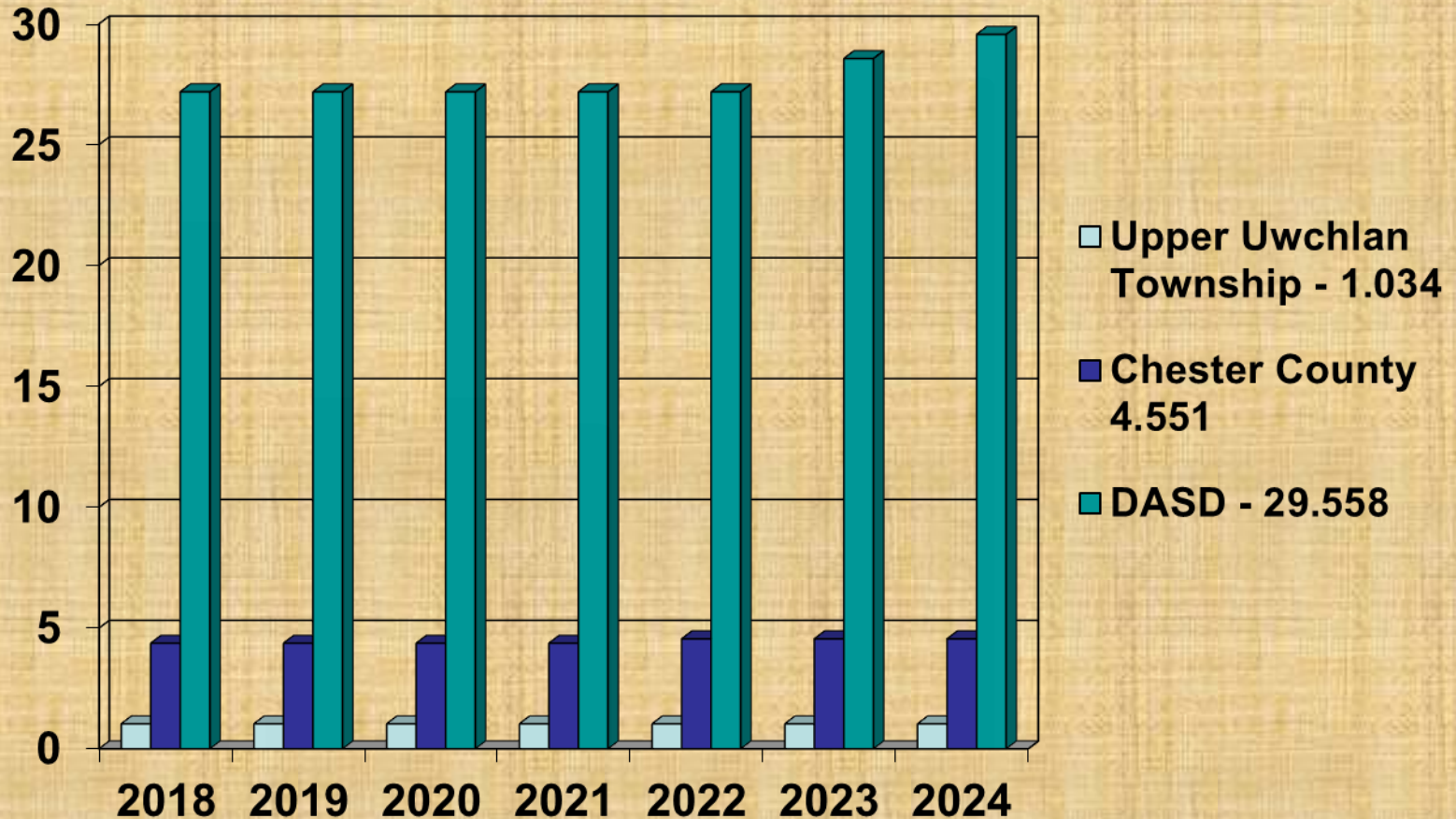
**UPPER UWCHLAN TOWNSHIP
2024 BUDGET SUMMARY - GENERAL FUND**

	Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2021	2022	2022	9/30/23	2023	2024	23 Budget	Inc/(Dec)	2025	2026	2027	2028
INCOME												
Total 301 PROPERTY TAXES	1,092,549	1,123,140	1,055,100	1,138,260	1,144,000	1,154,000	10,000	1%	1,119,000	1,129,000	1,129,000	1,129,000
Total 301.7 HYDRANT TAX	67,991	92,214	65,000	65,000	65,500	65,500	-	0%	66,500	66,500	66,500	66,500
Total 310 EARNED INC & TRANSFER TAX	5,912,474	5,603,756	4,694,240	4,315,319	5,113,800	5,212,440	98,640	2%	5,303,189	5,395,753	5,490,168	5,586,471
Total 320 PERMITS	754,467	574,851	517,100	516,598	517,100	552,100	35,000	7%	552,100	552,100	552,100	552,100
Total 321 CABLE FRANCHISE FEES	203,214	199,186	210,000	146,589	200,000	192,000	(8,000)	-4%	190,000	188,000	186,000	184,000
Total 331 FINES/394 POLICE ACTIVITY	66,185	87,406	50,500	55,549	57,500	82,500	25,000	43%	82,500	82,500	82,500	82,500
Total 341 INTEREST EARNNGS	29,128	32,392	33,000	63,210	33,000	90,000	57,000	173%	90,000	90,000	90,000	90,000
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
Total 354 GRANTS	203,266	11,250	618,752	123,368	300,000	-	(300,000)	-100%	100,000	100,000	100,000	100,000
Total 355/356 INTERGOVERNMENTAL REVENUES	294,513	341,073	282,600	405,280	284,300	299,300	15,000	5%	299,300	299,300	299,300	299,300
Total 361 CHARGES FOR SERVICE/FEES	84,152	78,467	98,850	57,353	98,850	97,850	(1,000)	-1%	97,350	97,350	97,350	97,350
Total 367 CULTURE & RECREATION	87,238	119,044	90,700	95,920	100,700	140,700	40,000	40%	140,700	140,200	140,700	140,700
Total 380 MISC INCOME	43,166	34,750	8,000	52,780	13,000	30,000	17,000	131%	30,000	30,000	30,000	30,000
Total 392 INTERFUND TRANSFER	281,554	328,360	272,707	201,630	270,688	275,655	4,967	2%	275,655	275,655	275,655	275,655
Total Income	9,143,897	8,649,889	8,020,549	7,254,856	8,222,438	8,216,045	(6,393)	0%	8,370,294	8,470,358	8,563,273	8,657,576
EXPENSES												
Total 400 GENERAL GOVERNMENT	389,841	95,729	78,207	67,386	86,148	86,993	845	1%	86,993	86,993	86,993	86,993
Total 401 EXECUTIVE	809,371	821,075	839,941	609,212	818,120	889,082	70,962	9%	915,054	942,543	973,462	1,004,932
Total 402 AUDIT	24,700	24,700	25,700	25,800	25,700	27,100	1,400	5%	28,455	29,878	31,372	32,940
Total 403 TAX COLLECTION	15,265	8,327	12,900	8,115	12,900	11,000	(1,900)	-15%	11,000	11,000	11,000	11,000
Total 404 LEGAL	69,275	94,901	60,000	43,464	60,000	55,000	(5,000)	-8%	55,000	55,000	55,000	55,000
Total 407 COMPUTER	133,642	119,860	160,000	115,184	163,121	174,748	11,627	7%	168,748	168,748	168,748	168,748
Total 408 ENGINEERING	124,723	153,329	788,252	107,765	169,500	169,500	-	0%	194,500	194,500	194,500	194,500
Total 409 TOWNSHIP PROPERTIES	165,229	175,541	186,123	126,375	198,954	241,472	42,518	21%	231,472	231,472	231,472	231,472
Total 410 POLICE EXPENSES	2,462,025	2,829,518	2,779,019	2,365,514	3,083,929	3,453,424	369,495	12%	3,552,054	3,639,097	3,732,550	3,829,722
Total 411-412 FIRE & AMBULANCE	370,618	712,641	613,808	475,439	504,770	507,870	3,100	1%	494,770	494,770	494,770	494,770
Total 413 CODES ADMINISTRATION	341,821	366,348	364,965	309,544	416,409	427,501	11,092	3%	462,216	475,811	489,922	504,506
Total 414 PLANNING & ZONING	16,600	55,291	89,300	92,381	89,300	64,300	(25,000)	-28%	18,300	18,300	18,300	18,300
Total 415/422/456 EMERGENCY OPERATIONS/OTHER	37,736	38,231	64,967	30,874	65,024	60,548	(4,476)	-7%	47,724	48,008	48,301	48,603
Total 433 SIGNS	5,307	13,257	6,000	5,194	6,000	9,000	3,000	50%	9,000	9,000	9,000	9,000
Total 434 SIGNALS	43,656	9,039	35,200	14,938	35,200	35,200	-	0%	25,000	25,000	25,000	25,000
Total 438 PUBLIC WORKS	1,194,165	1,362,419	1,310,754	888,856	1,176,744	1,285,281	108,537	9%	1,323,287	1,363,348	1,405,361	1,448,329
Total 454 PARK & RECREATION	381,424	439,699	491,979	352,633	530,398	542,041	11,643	2%	535,241	535,241	535,241	535,241
Total 459 HISTORICAL COMMISSIONS/EAC	3,435	4,393	5,000	14,725	15,000	15,000	-	0%	13,500	13,500	13,500	13,500
Total Expenses before Operating Transfers	6,588,832	7,324,298	7,912,115	5,653,398	7,457,217	8,055,061	597,844	8%	8,172,314	8,342,211	8,524,492	8,712,558
Net Income before Operating Transfers	2,555,065	1,325,591	108,434	1,601,458	765,221	160,984	(604,237)	-79%	197,980	128,147	38,781	(54,982)
Total Operating Transfers	(1,518,000)	(1,745,000)	(818,000)	(862,868)	(1,145,000)	(450,000)	695,000	-61%	(500,000)	(400,000)	(200,000)	-
Total Expenditures	8,106,832	9,069,298	8,730,115	6,516,266	8,602,217	8,505,061	(97,156)	-1%	8,672,314	8,742,211	8,724,492	8,712,558
Net Income - General Fund	1,037,065	(419,409)	(709,566)	738,590	(379,779)	(289,016)	90,763	-24%	(302,020)	(271,853)	(161,219)	(54,982)
<u>Solid Waste Fund</u>												
Revenues	1,100,261	1,161,120	1,096,444	1,036,284	1,141,331	1,227,800	86,469	8%	1,252,400	1,252,600	1,252,800	1,253,000
Expenses	(933,990)	(966,466)	(914,796)	(708,954)	(1,045,522)	(1,499,547)	(454,025)	43%	(1,888,174)	(1,888,892)	(1,889,631)	(1,890,393)
Operating transfers	(150,000)	(100,000)	(150,000)	-	(100,000)	-	100,000	-100%	-	-	-	-
Net Income - Solid Waste Fund	16,271	94,654	31,648	327,330	(4,191)	(271,747)	(267,556)	6384%	(635,774)	(636,292)	(636,831)	(637,393)
COMBINED NET INCOME	1,053,336	(324,755)	(677,918)	1,065,920	(383,970)	(560,762)	(176,792)	46%	(937,794)	(908,146)	(798,050)	(692,375)

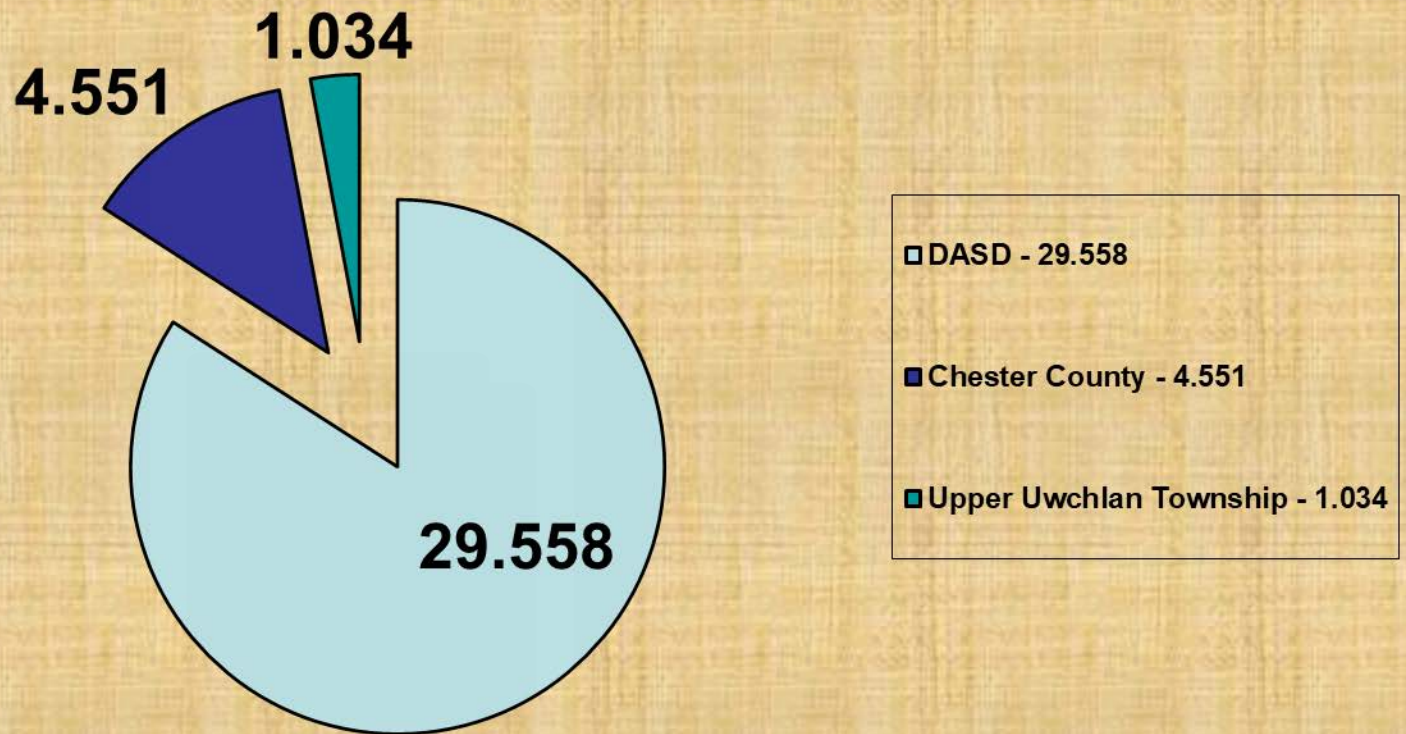
2024 General Fund Revenues



Real Estate Tax Comparison Year to Year



Real Estate Tax Comparison By Entity



FINANCIAL POLICIES

Financial policies provide a framework for making annual budgetary and other financial decisions. The Township has the following accounting and financial policies in place:

- Capitalization Policy
- Maintaining a Balanced Budget
- Fund Balance Policy
- General Cash Receipts Policy
- Utility Billing Policy
- Investment Policy
- Contribution Policy
- Debt Management Policy

CAPITALIZATION POLICY

POLICY PURPOSE

It shall be the policy of Upper Uwchlan Township to apply accounting principles in accordance with generally accepted accounting principles ("GAAP"). GAAP includes all relevant Governmental Accounting Standards Board ("GASB") pronouncements. This policy relates to the capitalization of capital assets and also describes what does not qualify for capitalization.

SCOPE

This policy applies to Upper Uwchlan Township's Governmental and Proprietary Funds.

RESPONSIBILITY

The Treasurer is responsible for maintaining and revising this policy with the review and approval of the Township Manager.

POLICIES AND GOALS

Applicability

This policy is applicable to every capital asset purchased or received by donation that has an initial cost of \$5,000 (\$10,000 in the case of infrastructure assets) or more.

Definition of a Capital Asset

A capital asset has an initial cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost, if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed, inclusive of ancillary costs.

Certain costs can exceed \$5,000 and are not deemed to be capital in nature. Painting a building is one example of a cost that is incurred but which is deemed to be a maintenance expense and not capitalizable. However, if a truck was purchased and the truck was being painted a special color prior to delivery to us, the painting would be capitalized as part of the truck purchase since it occurred at the time of purchase and added to its value.

Depreciation Method

The Township's capital assets are depreciated using the straight line method over the following estimated useful lives:

Land improvements	10 – 30 years
Buildings	40 years
Building improvements	7 - 40 years
Infrastructure	50 years
Machinery and equipment	5 – 20 years
Vehicles	5 – 18 years

The half-year convention is used to record depreciation. Under this convention, half of the normal depreciation is recorded in the first and last year of an asset's estimated useful life.

POLICY FOR MAINTAINING A BALANCED BUDGET

ADOPTED: November 12, 2019

PURPOSE OF THE POLICY

This policy provides guidance and ensures that there is a common understanding among the elected officials, staff and the community concerning what a structurally balanced budget is, and the Township's intent to maintain it from year to year. The intention of the policy is to demonstrate a commitment to long term financial planning and sound fiscal policy.

APPLICABILITY OF THE POLICY

The Balanced Budget policy is applicable to Upper Uwchlan Township's General Fund only.

ACHIEVING AND MAINTAINING A BALANCED BUDGET

A **structurally balanced budget** is one in which recurring revenues exceed or equal recurring expenditures. In other words, where the net income is positive. Incurring a net loss in any year would mean that the budget was not balanced. In Pennsylvania, a budget can be “balanced” by using fund reserves but then it would not be considered structurally balanced. A true structurally balanced budget is one that supports financial sustainability for multiple years into the future.

It is the intention of Upper Uwchlan Township to adopt a structurally balanced budget each year.

Recurring revenues are the portion of the municipality’s revenues that are expected to continue year to year in a predictable manner. Examples are: real estate property taxes, real estate transfer taxes, earned income taxes, building permits, cable franchise fees, and intergovernmental revenues. In preparing each year’s budget, Township staff knows that we will have these recurring revenues but whether they can be expected to increase in the following year – or to decrease – is a matter of judgement. It is necessary to take into account the broader economic view of what is happening in the United States and in our area. Is a recession expected? Are housing prices going up or down? How will that affect recurring tax revenues? What is expected in terms of home building in the Township?

Recurring expenditures include salaries and benefits, pension costs, payroll taxes, vehicle maintenance, insurance, supplies, travel and training etc. Recurring expenditures are those that can reasonably be expected to be consistent year to year (with expected cost of living increases) and which are required to maintain service levels. Governments recognize that they have a greater degree of flexibility in controlling non-recurring expenditures than recurring ones.

Reserves are the portion of fund balance that is set aside as a hedge against future downturns in revenue. The Township has defined the minimum amount of funds that should be held in reserve in the Fund Balance Policy. Maintaining that minimum amount of Fund Balance and growing it each year is an indication of a structurally balanced budget.

The Township has been very successful in taking a conservative approach to budgeting. Such an approach is consistent with good accounting practices – budgeting for expenditures to be higher and revenues lower than might be expected.

REMEDY FOR NON-COMPLIANCE

If circumstances are such that the budget is not structurally balanced in a future period, and it is balanced only because it is using existing fund reserves, there must be a plan put into place to specify how and when the budget will again be structurally balanced. The plan should include the following:

- Cause of the budget imbalance
- Amount of time to return to a structurally balanced budget
- Annual amount of catch-up to return to a balanced position

RESPONSIBILITY FOR THE POLICY

The development and responsibility of the Balanced Budget Policy rests with the Treasurer.

FUND BALANCE POLICY

(In Conformity with GASB Statement No. 54)

ADOPTED: June 16, 2014

PURPOSE OF FUND BALANCE

Upper Uwchlan Township believes in sound fiscal management and understands that keeping adequate working capital is fiscally responsible and advantageous for both the township and the taxpayers. The fund balance is an important measure of economic stability. It is essential that the Township maintain adequate levels of unreserved fund balance to provide the capacity to provide sufficient cash flow for daily financial needs; offset significant economic downturns or revenue shortfalls; secure and protect the bond rating of the Township; and provide funds for unforeseen expenditures related to emergencies.

DEFINITIONS

Fund Balance. Net assets, which is the difference between assets and liabilities in a governmental fund, is considered Fund Balance.

The Governmental Accounting Standards Board (GASB), which establishes financial reporting rules for governments, separates fund balance into five classifications that comprise a hierarchy based primarily on the restrictions placed on the funds.

1. **Non-spendable:** That portion of the fund balance that cannot be spent because they are either in a non-spendable form or legally or contractually required to be maintained intact. Examples include inventories, prepaid items, account receivables and other current assets that are consumed in the course of operations and cannot be converted to cash or are not expected to be available to pay current liabilities.
2. **Restricted:** That portion of the fund balance that is constrained to be used for a specific purpose as per an external party or law. These restrictions include such things as debt covenants' or constraints imposed by legislation or federal and state agencies on the use of intergovernmental revenues, such as grants and contracts.
3. **Committed:** That portion of the balance that is to be used for a specific purpose as per Township resolution or ordinance. These funds may only be spent for the purpose intended by the resolution or ordinance and can only be uncommitted by the same action taken to commit the funds. Action to commit resources should occur prior to the fiscal year end.
4. **Assigned:** That portion of the fund balance that is intended to be used for a specific purpose as established by the Treasurer or Township Manager. Assigned resources do not require formal action of the governing body. Assigned fund balance can reflect the

appropriation of a portion of existing fund balance to eliminate a projected deficit in the subsequent year's budget.

5. **Unassigned:** That portion of the fund balance that represents expendable available financial resources that can be used to meet contingencies and cash flow requirements. It is the residual after the non-spendable, restricted, committed and assigned portions are deducted from the total fund balance.

Considerations. Credit rating agencies and others monitor the levels of fund balance in the general fund as an important indicator of the Township's economic condition. While credit agencies have always analyzed fund balance as part of their evaluation of credit-worthiness, increased attention has been focused on determining sufficient levels due to recent events in the credit markets.

The size of the fund balance is an important, but not the only consideration in the Township's rating. Other important factors are the reliability of a government's revenue sources, economic conditions, employment base, cash position, debt ratios, budget management, and fiscal decisions made by the governing body.

The Government Finance Officer's Association of the US & Canada (GFOA) recommends, *at a minimum*, that general-purpose governments, regardless of size, maintain unreserved fund balance in their general fund of no less than 5 to 15 percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures.

FUND BALANCE POLICY

It is the policy of Upper Uwchlan Township to maintain a minimum unassigned fund balance in the general fund equal to 35% of all general operating expenditures (before any transfers to other funds) in the preceding fiscal year measured on a Generally Accepted Accounting Principles (GAAP) basis. In the event that the unassigned general fund balance drops below this minimum level, the Township shall plan to adjust budgeted resources in the subsequent fiscal years to restore the balance. Except in extraordinary circumstances, unassigned fund balance should not be used to fund any portion of the ongoing and routine year-to-year operating expenditures of the Township. It should be used primarily to insure adequate assigned balances, to respond to unforeseen emergencies, to provide cash flow, and to provide overall financial stability.

Amounts in excess of the targeted 35% shall be used for capital improvements or other one-time expenditures as authorized by the Board of Supervisors.

The General Fund assigned and unassigned fund balance shall be used as a revenue source to balance the general operating budget under the following conditions:

- a. It will be used for "one-time" expenditures.
- b. If used to fund reoccurring expenditures of the next fiscal year, future budget decisions will revolve around finding resources to continue funding these expenditures.

Board action must be taken to establish the types of assignments prior to the fiscal year end but will delegate to the Treasurer the determination of the proper amounts that are required.

POLICY ADMINISTRATION

The Treasurer shall be responsible for monitoring and reporting the Township's various assignments. The Township Manager is directed to make recommendations to the Board of Supervisors on the use of unassigned funds both as an element of the annual operating budget submission and from time to time throughout the year as needs may arise.

GENERAL CASH RECEIPTS POLICY

ADOPTED: May 16, 2016

POLICY PURPOSE

It shall be the policy of Upper Uwchlan Township to develop, encourage, and enforce a controlled environment for the receipt and processing of all revenues. The ultimate goal is to ensure that proper controls exist over all receipts in accordance with generally accepted accounting principles (GAAP), local ordinances and state laws. This policy describes the guidelines associated with the receipt of Township revenues.

SCOPE

This policy applies to Upper Uwchlan Township's Governmental and Proprietary Funds.

RESPONSIBILITY

The Treasurer is responsible for maintaining and revising this policy with the review and approval of the Township Manager.

POLICIES AND GOALS

Applicability

This policy is applicable to every Township department involved in handling any Township cash or checks. Employees with any type of cash handling function are required to be familiar with the requirements of this policy.

Segregation of Duties

Cash handling operations must be subject to daily supervisory review and management. To minimize the potential for mistakes or misappropriation of cash, the segregation of cash handling duties is mandatory. The duties of collecting cash, maintaining documentation, preparing deposits and reconciling records should be separated among different individuals. In departments where separation

of duties is not feasible, strict individual accountability and review of the funds by management is required.

Safekeeping

Departments handling cash are responsible for the safekeeping of these Township assets. The following general guidelines should be followed to help maintain the integrity of those areas handling cash and checks:

- Unauthorized persons are not allowed in areas when cash is being handled
- Large sums of cash should be counted and handled out of sight of the general public
- Cash should never be left unattended. If an employee leaves his or her desk, for any reason, cash must be appropriately secured and locked.
- For overnight storage, cash and checks should be locked in the safe located in the Finance Department
- Under no circumstances should an individual keep Township cash with their own personal funds, deposit Township funds in a personal bank account or take Township fund's to one's home for safekeeping

Incoming Revenues

Aside from the separate Policy on Utility Billing Cash Receipts and Collection Policy or Real Estate Tax Collection Policy, Upper Uwchlan Township receives funds for a number of other reasons.

The Township's various departments collect fees for the services they provide. The Codes Department collects fees for permits, refinance certifications, zoning permits and hearings, and usage of the Township's recreational fields. Fees are collected for engineering reviews of subdivision and land development—plan submittals. The Police Department collects fees for accident reports, background checks and motor vehicle and ordinance violations. The Finance Department receives additional sources of revenue which include, but are not limited to, earned income and local service taxes, realty transfer taxes, cable franchise fees, cell tower rentals and intergovernmental revenues.

Collection of Revenues

The Township collects the aforementioned revenues in a variety of ways:

1. Mail delivery to the Township Office
2. Cash or check collections at the Township Office
3. Secure drop box at the exterior of the Township Office
4. Police collection
5. ACH transactions

All mail is opened and checks are recorded in a log at the counter and then forwarded to the Finance Department. A member of the Finance Department retrieves deposits from the secure drop box several times a week. The box is checked on a daily basis immediately after bills are mailed and on days surrounding the time that bills are due. Receipts are given to everyone who brings cash or checks to the

Township Office and they are also recorded in the log book before being turned over to the Finance Department. Receipts must always be given to anyone who is paying in cash.

The Police Department has separate policies concerning the receipt and safekeeping of any cash or checks received by the Department. Any monies collected by the Police Department are turned over to the Finance Department by the next day.

All ACH transactions are recorded in the general ledger by the Treasurer.

Revenue Recognition

It is important that all revenues received are recorded accurately into the township's financial software. The Finance Department has the responsibility for entering all receipts accurately and in a timely manner. The majority of checks are entered via check scanners provided by the two banks that the Township uses as depositories. Checks that will not scan properly, and cash, must be physically deposited at one of the two banks.

Petty Cash

The Township maintains a small amount of petty cash on hand to be used for small cash expenses that may be incurred from time to time. Petty cash is kept in the locked safe. A nominal amount of cash is maintained at the counter to make change and is kept in a locked drawer in the desk. Receipts are turned over to the Finance Department when the amount reaches or exceeds \$50.00 on hand.

UTILITY BILLING CASH RECEIPTS AND COLLECTIONS POLICY

ADOPTED: May 16, 2016

PURPOSE OF THE UTILITY BILLING CASH RECEIPTS AND COLLECTIONS POLICY

The purpose of this policy is to establish guidelines for both the receipt of payments for Solid Waste & Recycling and Sewer services and the timely collection of delinquent accounts resulting from non-payment.

SCOPE

This policy is intended to apply only to billings for Sewer and Solid Waste and Recycling.

RESPONSIBILITY

The Treasurer is responsible for maintaining and revising this policy with the review and approval of the Township Manager.

BILLINGS FOR SERVICES

Solid Waste and Recycling

The Township contracts with an outside contractor to provide Solid Waste and Recycling Services to the Township. The contract with the outside contractor typically has a term of three years and is subject to the bid process outlined in the Second Class Township Code. All **occupied residential properties** as defined in Chapter 148 of the Township Code are provided this service by the Township except for the developments who are providing it through the Homeowner's Association. Those developments are:

- Marsh Harbour
- Mews at Byers Station (condominiums)

The Township invoices the residential properties on an annual basis. The service period extends from February 1 until January 31 of the following year. Invoices for the annual period are mailed at the end of January and are due according to the following schedule:

- | | |
|-----------------------------------|---------------------|
| • Discount of 2% | March 31 |
| • In full, no discount or penalty | September 30 |
| • Penalty of 10% | October 1 and later |

In August, reminder letters are mailed to those residents who have not paid their balances in full. The penalty will be applied to accounts which have a balance on October 1.

Commercial establishments are required to provide and pay for their own Solid Waste and Recycling services. They are subject to the Township's Solid Waste and Recycling ordinances.

Sewer

The Upper Uwchlan Township Municipal Authority is responsible for the operation of the sewer system in Upper Uwchlan Township. It has delegated the responsibility for billing sewer services to Township personnel. Residential customers pay a flat fee. Commercial customers are billed one quarter in arrears based on water usage as metered by the local water company. Sewer bills are mailed on a quarterly basis according to the following schedule:

<u>Service Period</u>	<u>Bills Mailed</u>	<u>Payment Due</u>
January 1 – March 31	End of January	February 28
April 1 – June 30	End of April	May 31
July 1 – September 30	End of July	August 31
October 1 – December 31	End of October	November 30

Due dates may be adjusted so they do not fall on a weekend.

RECEIPT OF PAYMENTS

Payments may be received in three ways: by U.S. mail to the Township building or the post office box at the Uwchlan Post Office; in person at the Township building – at the secure drop box outside or at the Office; or electronically via our website.

While we discourage payments in cash, they will be accepted at the Township Office. A receipt must be given for all payments made in cash at the Township Office window.

PENALTY AND INTEREST

If payment is not received on or before the scheduled deadlines, penalty and/or interest charges will be applied to the account according to the appropriate Township ordinance for the service rendered.

Solid Waste and Recycling

Upper Uwchlan Township's Ordinance #2012-02 amended the Code of Upper Uwchlan Township, Chapter 148, titled "Solid Waste and Recycling" to authorize the collection of interest on delinquent accounts. It specifies the following:

- All collection service charges billed and unpaid on their respective due dates shall incur a ten-percent (10%) penalty on the account balance served by the Township until paid.
- All fees not paid within three months following the month in which the bills were due and payable shall be deemed to be delinquent and shall be subject to interest charges in the amount of 1% per month of the unpaid balance until paid.

Sewer

The Upper Uwchlan Municipal Authority passed Resolution #05-16-12-10 on May 16, 2012 which authorizes the following regarding unpaid sewer account balances:

- All user fees established by Resolution of the Municipal Authority from time to time which remain unpaid on their respective due date shall incur a ten-percent (10%) penalty on the account balance served by the Municipal Authority until paid.
- All user fees not paid within three months following the month in which the bills were due and payable shall be deemed to be delinquent and shall be subject to interest charges in the amount of 1% per month of the unpaid balance until paid.

DELINQUENT ACCOUNTS

Residents who are delinquent will be notified regarding account balances and impending action dates via a series of letters which are mailed according to a pre-determined schedule. There may be differences in the dates depending on whether the delinquency is for Solid Waste and Recycling or Sewer.

The "initial contact" referenced below shall be in the form of a written notice, mailed to the resident's mailing address on file with the Township. The resident then has thirty (30) days to respond to the letter and make mutually satisfactory arrangements to pay the outstanding balance.

If such arrangements are made and honored prior to the initiation of the lien process, the process will be put on “hold” pending receipt of full payment as agreed, in writing, by the resident. If the resident fails to make the payments as agreed, the Township may resume the process towards executing a lien on the property. The next step is for the Township or Authority to forward the matter to our Solicitor. The Solicitor will mail a certified letter to the resident to notify him of the Township’s intention to lien the property for non-payment of a municipal debt. Failure of the resident to accept delivery of the certified letter does not prevent the Township from placing a lien on the property.

Solid Waste and Recycling

Initial contact regarding delinquency
Thirty (30) days after initial contact
Ten days after attorney letter

After balance has been unpaid for **two years**
Solicitor mails certified letter for payment
Attorney executes a lien against the property

Sewer

Initial contact regarding delinquency
Thirty (30) days after initial contact
Ten days after attorney letter

After missing **2nd consecutive quarter payment**
Solicitor mails certified letter for payment
Attorney executes a lien against the property

Payment Terms for Delinquent Accounts

Any payment arrangement with a resident, prior to filing a lien, must adhere to the following:

- Payments must be structured so that the delinquent account will reach a zero balance within twelve (12) months, taking current quarterly or annual charges into account
- Payments must be a minimum of \$125.00 per month

WRIT OF SCIRE FACIAS SUR MUNICIPAL CLAIM

When a resident is delinquent in an amount greater or equal to the amount specified below, a combination lien is filed against the subject property which encompasses all previous liens and additional charges accrued since the previous lien was filed. This applies to each type of utility delinquency separately.

	<u>Delinquent Amount</u>	
Solid waste and recycling	\$1,300	(equivalent to 4 years non-payment)
Sewer	\$2,300	(equivalent to 3 years non-payment)

A copy of this lien is sent to the property owner with notice that the Township is prepared to file a Writ of Execution for the Sale by Sheriff of the property in its continued effort to collect the unpaid fees. Continued failure to establish or maintain a reasonable payment arrangement results in the filing of a Writ of Scire Facias Sur Municipal Claim. The resident has twenty (20) days after being served the Writ to respond. If no response or defense is entered, the property is sent to Sheriff Sale to recover the debt owed.

INVESTMENT POLICY FOR TOWNSHIP FUNDS

ADOPTED: November 16, 2015

PURPOSE OF INVESTMENT POLICY

The safety of public funds is the foremost objective of Upper Uwchlan Township cash management. It shall be the policy of the Board of Supervisors to optimize its return through investment of cash balances in such a way as to minimize non-invested balances and to maximize the return on investments.

The primary objectives of investment activities, in priority order, shall be:

- Legality – All investments shall be made in accordance with applicable laws of Pennsylvania and the Second Class Township Code.
- Safety – Safety of principal shall be of highest priority. Preservation of capital in the portfolio of investments shall be ensured through the mitigation of credit risk and interest rate risk.
- Liquidity – Investments shall remain sufficiently liquid to meet all operating requirements that are reasonably anticipated. A fiscal year operations anticipated cash flow shall be developed so that investments can be made as early as possible, with maturities concurrent with anticipated cash demands.
- Yield – Investments shall be made with the objective of attaining a market-average rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

SCOPE

This policy is not intended to cover the Township's pension or other retirement plans which have their own Investment Policy.

AUTHORITY

All investments made by the Treasurer or designee shall be made in accordance with this policy and a Board-approved investment program.

DEFINITIONS

- Short-term – any period of thirteen (13) months or less.
- Long-term – any period exceeding forty-eight (48) months duration.
- Mid-range – any period between short-term and long-term.
- Concentration of credit risk – the risk associated with the consolidation of investments in a single pool, institution or instrument.
- Credit risk – the risk of loss of principal due to the failure of the security issue or backer of the issue.

- Custodial credit risk – the risk of loss associated with consolidation of investments with a single institution where the Township may rely on the institution to hold investments on behalf of the Township or through collateral action when the instruments are not in the Township’s name.
- Interest rate risk – the risk that the market value of securities will fall due to changes in market interest rates.

DELEGATION OF RESPONSIBILITY

The Board shall delegate to the Treasurer or designee the responsibility to manage the Township’s investment program, in accordance with this policy.

The accounting systems will provide regular information concerning cash positions and investment performance.

An annual review of the investments shall be performed by the Treasurer or designee, based upon the anticipated cash flow of all Township funds – e.g. General, Capital Fund and Bonds.

The Treasurer or designee shall report the following to the Board on a monthly basis:

- Amount of funds invested.
- Interest rate.
- Types and amounts of each investment and maturity date.
- Names of the institutions where investments are placed.
- Current market value of the funds invested.

GUIDELINES

The Commonwealth of Pennsylvania’s Second Class Township Code - Section 3204 states certain types of investments in which the Township is permitted to invest. These include:

- United States Treasury Bills.
- Short-term obligations of the United States government or its agencies.
- Savings accounts or time deposits of Pennsylvania institutions insured by the Federal Deposit Insurance Guaranty Corporation or the National Credit Union Share Insurance Fund up to the amount covered by insurance with the remainder covered by approved collateral pledged by the depository.
- Obligations of the United States, Commonwealth of Pennsylvania, any political subdivision of the Commonwealth, and any of their agencies or instrumentalities, backed by their full faith and credit
- Shares of an investment company registered under the Investment Company Act of 1940 (54 Stat. 789, 15 U.S.C. paragraph 77a et seq.), if the only investments of that company are in the authorized investments for Township funds:
 - United States Treasury Bills
 - Short-term obligations of the Federal Government or its agencies or instrumentalities
 - Savings accounts or time deposits of Pennsylvania institutions insured by the Federal Deposit Insurance Guaranty Corporation or the National Credit Union Share Insurance Fund up to the amount covered by insurance with the remainder covered by approved collateral pledged by the depository.

- o Obligations of the United States, Commonwealth of Pennsylvania, any political subdivision of the Commonwealth, and any of their agencies or instrumentalities, backed by their full faith and credit
- Certificates of Deposit from institutions having their principal place of business in the Commonwealth and insured and collateralized as noted above.

CUSTODY

All securities shall be purchased in the name of the Township and held at Pennsylvania School District Liquid Asset Fund ("PSDLAF") or in a bank's custody or agent in the Township's name.

All investment advisors or banking institutions shall be required to understand this policy and all applicable statutes related to municipal investments in the Commonwealth of Pennsylvania, and intend to fully comply with these requirements.

The Township shall require all investment advisors or banking institutions to submit their audited financial statements each year.

DISCLOSURE

The Treasurer or designee involved in the Township's investment process shall disclose all personal business activity that would conflict with the proper execution and management of the investment policy or could impair the ability to make impartial decisions.

AUDIT

The Board directs that all investment records be subject to annual audit by the Township's independent auditors. The audit shall include, but not be limited to, independent verification of amounts and records of all transactions, as deemed necessary by the independent auditors.

BOND PROCEEDS

Bond proceeds shall be invested in accordance with the Local Government Unit Debt Act (Act of July 12, 1972 P.L. 78 1, No. 185) and applicable federal and state laws, subject to approval by the solicitor and/or bond counsel and the Township.

Investment transactions arising from bond proceeds shall be reported to the Board monthly in accordance with this policy.

COMPLIANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES ("GAAP")

Township funds shall not be invested in foreign currency and shall not have any related risk that would require disclosure pursuant to GASB Statement 40.

Township investments shall limit exposure to loss of principal due to market changes in interest rates.

Township investments in authorized instruments that are not backed by the “full faith and credit” of the federal or state government shall be limited to those with the highest two (2) credit ratings for such instruments issued by a recognized organization.

If the rating of any instrument is reduced after the purchase and is no longer in compliance with this policy, the individual responsible for Township investments shall replace the investment immediately upon receipt of notice of the rating change and notify the Board of the rating change, action taken and replacement of investment.

When Township funds are invested in any one (1) issuer other than designated depository accounts, the amount of the investment shall be unlimited, but the Board shall be notified of such investment monthly.

POLICY ADMINISTRATION

The Treasurer shall be responsible for monitoring and reporting the Township’s various assignments. The Township Manager is directed to make recommendations to the Board of Supervisors on the use of unassigned funds both as an element of the annual operating budget submission and from time to time throughout the year as needs may arise.

CONTRIBUTION POLICY

ADOPTED: November 12, 2019

PURPOSE OF CONTRIBUTION POLICY

The purpose of the Contribution Policy is to serve as a general guideline for approving or disapproving requests from outside agencies for contributions by the Township, using public funds.

SCOPE

This policy is intended to cover the contributions made by Upper Uwchlan Township to non-profit organizations which serve the residents of the Township. This policy shall not apply to contributions to emergency services agencies, e.g., fire and ambulance companies. This policy shall not apply to any non-profit organization that may be established by Upper Uwchlan Township.

AUTHORITY

All contributions made by the Treasurer or designee shall be made in accordance with this policy and approved by the Board of Supervisors.

The Township reserves the right to suspend all contributions to outside agencies at any time for any reason.

DELEGATION OF RESPONSIBILITY

The Board shall delegate to the Treasurer or designee the responsibility to manage the Township's contributions, in accordance with this policy.

GUIDELINES

Requests for contributions from outside agencies or parties may be approved at the Board's discretion if, at a minimum, they meet the following criteria:

- The requesting agency or party is a municipality within the Commonwealth of Pennsylvania or is a 501c(3) organization under Internal Revenue Service regulations.
- The requesting agency is non-religious.
- The requesting agency does not advocate support of, or opposition to, political campaigns, candidates, or ballot measures.
- The requesting agency does not promote, foster, or perpetuate discrimination on the basis of race, creed, color, age, religion, gender, marital status, or status with regard to public assistance, national origin, physical or mental disability, or sexual orientation.
- The requesting agency demonstrates that it provides services to residents of Upper Uwchlan Township.
- The request for a contribution is made in writing and documents the reasons for the request and the amount of contribution requested.
- The requesting agency provides the Township with a copy of its budget for the year that the request is being made, as well as the most recent audits and/or financial statements of the agency.

DISCLOSURE

The Treasurer or designee involved in the Township's process shall disclose all personal business activity that would conflict with the proper execution and management of the contribution policy or could impair the ability to make impartial decisions.

DEBT MANAGEMENT POLICY

ADOPTED: October 8, 2019

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 can not 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 taken into account 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 take into account 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 in regards to 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 insure compliance
- Ensure compliance with Federal and State continuing disclosure regulations and file all required documents as necessary

Upper Uwchlan Township

**Annual Budget
For the Calendar Year 2024**

SUMMARY OF TOWNSHIP REVENUES

Real Estate Property Taxes

The real estate taxes that a property owner will pay consists of the school tax, county tax and township tax. The Township assesses a modest property tax which totals 1.034 mills. The total millage is multiplied by each property's assessment to determine the amount of tax that is levied.

Upper Uwchlan Township has an elected tax collector as required by Pennsylvania law. However, the Township has retained the services of the Chester County Treasurer's office to prepare and mail the Township tax bills, collect the taxes and report delinquencies to the County Tax Claim Bureau. County and Township taxes are assessed on a calendar year basis and are due by December 31 of each year.

School taxes are based on the fiscal year of the school district and are assessed using a fiscal year of July 1 to June 30 annually. The Downingtown Area School District increased real estate taxes for their fiscal year July 1, 2023 to June 30, 2024 by 1 mill. A property owner in Upper Uwchlan Township will pay the following in real estate tax millage:*

School taxes – Downingtown Area School District (DASD)	29.558
County taxes – Chester County*	4.551
Township taxes – Upper Uwchlan Township	<u>1.034</u>
Total	35.143

The only real estate taxes that are paid to the Township are the Township taxes at a millage rate of 1.034. **There will be no change in the Township tax rate for 2024.** The 2024 budget includes anticipated revenue in the amount of **\$1,154,000** for both current and delinquent taxes. This amount was determined based on current taxes and an estimate for new homes based on permits expected to be issued for upcoming developments.

*Rates are for 2023. The County has not yet adopted a Budget for 2024.

Hydrant taxes are assessed to properties that are within 750 feet of a fire hydrant. The rate is .087 mills and **\$65,500** has been budgeted as revenue for 2024.

Real Estate Transfer Tax

A real estate transfer tax is collected on the transfer of real estate at the time of sale. The tax that is collected is 1% - which is shared equally by the Township and the School District, so that Upper Uwchlan receives revenue in the amount of one-half of one percent (0.50%) on the sale of real estate within the Township. Revenue will fluctuate with the number and sales prices of properties in the Township. For 2024, budgeted revenue of **\$675,000** was based on revenue received in prior years and includes expected new construction in 2024.

Earned Income Taxes

The earned income tax rate is 1% for Upper Uwchlan Township residents and those who work in the Township. This tax is also shared equally between the Township and the Downingtown Area School District, so that the Township receives one-half of one percent (0.50%). The tax is paid on all earned income such as wages, salaries and commissions. The amount budgeted for 2024 is **\$4,600,000** (before commissions to Keystone).

Retired citizens and people who are unemployed due to illness or other factors will typically have no tax liability to the Township. People who live in Townships that have adopted an earned income tax and who work in Upper Uwchlan will have the taxes withheld by their employer transferred to their township of residence.

Keystone Collections Group ("Keystone") was engaged by Chester County to collect all earned income taxes within the County (pursuant to Pennsylvania Act 32). Keystone is compensated at the rate of 1.36% of collections. The budget for commissions to Keystone is **\$62,560** for 2024.

Cable Television Franchise Fees

The Township receives cable television franchise fees from the local cable companies – Comcast and Verizon. The amount received by the Township is dependent on the amount of sales generated annually by the cable television companies. Payment is received from the cable companies on a quarterly basis. The budget is **\$192,000** for 2024 revenue based on current experience, which reflects a decrease in cable usage.

Permits

The Township charges a fee for building permits, use and occupancy permits, contractors' permits and certifications for refinancing. The total amount budgeted for 2024 is **\$552,100** based on new developments that have received construction permits.

Police Fines

The District Justice collects fines for citations issued by the State Police. The Township also receives disbursements from the State of Pennsylvania for the issuance of traffic citations within the Township limits. The Township anticipates receiving revenue in 2024 in the amount of **\$75,000** from these fines.

Interest

The Township invests its funds in interest bearing accounts and instruments. Earnings rates will fluctuate depending upon the interest rates received. The General Fund checking account was earning interest at a rate of two percent (2.00%) in 2023 after the increase in the inflation rate. The certificate of

deposits are earning between 4.51% and 4.75% through October, 2024. With the Federal Reserve increasing interest rates to fight inflation, we estimated that interest income will be **\$90,000** in 2024.

Rents and Royalties

The Township has a lease agreement with Chester County for a cell tower on which is located on Township owned property. The terms of the 20 year lease includes a rental payment of \$2,000 each month to the Township.

Grants

In 2021, the Federal government passed the American Rescue Plan Act of 2021, ("ARPA") which provided funding to State and Local governments. Upper Uwchlan Township was allocated \$1,237,504.10 which was paid over a two year period. The Township received its total allocation during 2021 and 2022; however it was recorded as deferred revenue and will be included in revenue as offsetting expenses are incurred. For the 2024 Budget, the Township expects to use some of ARPA funds towards a project in the Water Resource Protection Fund.

Intergovernmental Revenues

The Commonwealth of Pennsylvania makes payments to the Township for various purposes. We receive annual Public Utility Realty Tax ("PURTA") payments of approximately **\$6,500**. These payments are meant to compensate the Township for foregone tax revenues due to the tax-exempt status of public utility land within the Township. The utilities are exempt from paying real property taxes.

The Township also receives payments from the Commonwealth of Pennsylvania that are restricted in their use. The Foreign Fire Insurance Premium Tax (budgeted at **\$110,000**) is a pass-through to the Firemen's Relief Association and must be paid to the local fire departments by the Township within 60 days of receipt. The State also provides State Pension Aid (budgeted at **\$182,000**) which must be deposited into the defined benefit police and non-uniform pension plans. These revenues have offsetting expenses in the same amount; there is no effect on the budget of these pass-through items.

Charges for Services

Various departments provide services that can be charged to the user. The largest component consists of fees received from engineering and legal services which are budgeted at **\$80,000**. We also charge the resident an administrative fee for processing bills and payments in an amount that does not exceed \$100 per billing. Zoning and land development fees are budgeted at **\$6,000** in 2024.

Culture and Recreation

The Township charges various sports groups for the use of the playing fields at our parks for sporting events and practices. These fees are used for the ongoing maintenance and improvement of the facilities. Turf field fees are segregated in a separate bank account and will be used for replacement of the turf field at the end of its useful life. We budgeted **\$50,000** for the use of the turf field at Fellowship Fields and also **\$35,000** for use of our other fields at Hickory Park. We expect to receive **\$20,000** in donations towards the annual community Block Party that is held in June.

The Upland Farms Community Barn renovations were completed in 2021 and it became available for rent to local organizations or families for private events in 2022. Additional renovations were made during 2023 resulting in the barn being closed for rentals for several months. Expected revenue in 2024 is **\$35,000**. Total revenues budgeted for 2024 are **\$140,700**.

Inter-Fund Transfers

The Township provides various services to the Upper Uwchlan Township Municipal Authority and is reimbursed for those services by the Authority. Those services include the services of Township administrative and financial personnel, and the use of the Public Works department to maintain the grounds and lawns of property surrounding the waste water treatment facilities. The Township processes the quarterly billing of all sewer accounts which has substantially increased the time spent by Township personnel on Authority business. The reimbursement for 2024 is approximately **\$275,655**.

Revenues from the General Fund comprise 76.1% of total budgeted revenues in 2024.

Solid Waste Fund

Trash and Recycling Fees

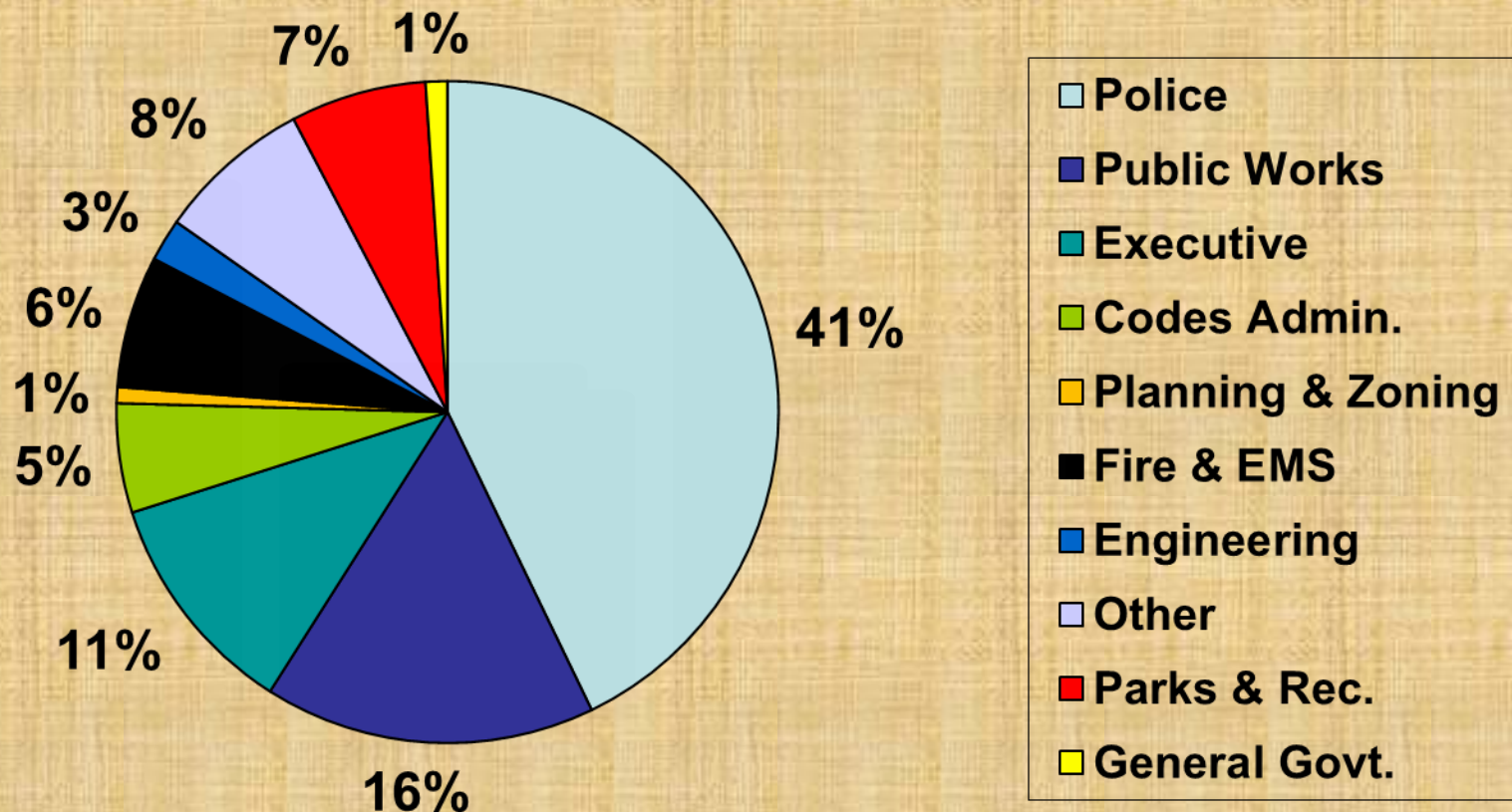
The Township charges a flat fee of \$315.00 annually for residential solid waste and recycling. Bills are mailed in January and are due by March 31 of each year in order to receive a 2% discount (\$6.30). Payments are considered late if they are received after September 30 and will be assessed a 10% penalty. Businesses within the Township must arrange for their own trash and recycling services. The total solid waste fees expected to be collected in 2024 is **\$1,169,800**.

Performance Grant

The Commonwealth of Pennsylvania gives “performance grants” to municipalities who submit reports detailing the amounts of recyclable material that is collected and sent to recycling centers. The amount expected in 2024 is **\$25,000**.

Revenues from the Solid Waste Fund comprise 11.4% of total budgeted revenue in 2024.

2024 General Fund Expenditures by Activity



**Upper Uwchlan Township
2024 Budget**

		Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	9/30/23	2023	2024	'23 Budget	Inc/(Dec)	2025	2026	2027	2028
REVENUES													
300 - REVENUE													
301 PROPERTY TAXES													
01-301-000-010	Current Real Estate Taxes	1,065,909	1,091,307	1,050,100	1,119,001	1,117,000	1,127,000	10,000	1%	1,117,000	1,127,000	1,127,000	1,127,000
01-301-000-013	Real Estate Tax Refunds	(1,397)	(310)	(25,000)	(356)	(3,000)	(3,000)	-	0%	(28,000)	(28,000)	(28,000)	(28,000)
01-301-000-030	Delinquent Real Estate Taxes	28,037	32,143	30,000	19,615	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
Total 301 PROPERTY TAXES		1,092,549	1,123,140	1,055,100	1,138,260	1,144,000	1,154,000	10,000	1%	1,119,000	1,129,000	1,129,000	1,129,000
301.7 HYDRANT TAX													
01-301-000-071	Hydrant Tax	66,649	91,822	65,000	65,000	65,000	65,000	-	0%	66,000	66,000	66,000	66,000
01-301-000-072	Delinquent Hydrant Tax	1,342	392	-	-	500	500	-	0%	500	500	500	500
Total 301.7 HYDRANT TAX		67,991	92,214	65,000	65,000	65,500	65,500	-	0%	66,500	66,500	66,500	66,500
310 EARNED INCOME & TRANSFER TAX													
01-310-000-010	Real Estate Transfer Tax	1,212,712	884,659	650,000	541,601	675,000	675,000	-	0%	675,000	675,000	675,000	675,000
01-310-000-020	Earned Income Tax, current	4,758,247	4,778,028	4,100,000	3,820,191	4,500,000	4,600,000	100,000	2%	4,692,000	4,785,840	4,881,557	4,979,188
01-310-000-021	EIT Commissions Paid	(58,485)	(58,931)	(55,760)	(46,473)	(61,200)	(62,560)	(1,360)	2%	(63,811)	(65,087)	(66,389)	(67,717)
Total 310 EARNED INC & TRANSFER TAX		5,912,474	5,603,756	4,694,240	4,315,319	5,113,800	5,212,440	98,640	2%	5,303,189	5,395,753	5,490,168	5,586,471
320 PERMITS													
01-320-000-010	Building Permits	720,032	557,791	500,000	504,023	500,000	535,000	35,000	7%	535,000	535,000	535,000	535,000
01-320-000-020	Use & Occupancy Permits	24,750	12,310	12,000	9,405	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	2,650	2,100	2,000	1,550	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-320-000-050	Refinance Certification Fees	7,035	2,650	3,000	1,620	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 320 PERMITS		754,467	574,851	517,100	516,598	517,100	552,100	35,000	7%	552,100	552,100	552,100	552,100
321 CABLE FRANCHISE FEES													
01-321-000-080	Cable TV Franchise Fees	203,214	199,186	210,000	146,589	200,000	192,000	(8,000)	-4%	190,000	188,000	186,000	184,000
Total 321 CABLE FRANCHISE FEES		203,214	199,186	210,000	146,589	200,000	192,000	(8,000)	-4%	190,000	188,000	186,000	184,000
331 POLICE FINES													
01-331-000-010	Vehicles Code Violations	52,681	77,045	45,000	52,920	50,000	75,000	25,000	50%	75,000	75,000	75,000	75,000
01-331-000-011	Reports/Fingerprints	1,080	1,570	2,000	1,245	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-331-000-012	Solicitation Permits	420	125	500	300	500	500	-	0%	500	500	500	500
01-331-000-050	Reimbursed Police Wages	12,004	8,666	3,000	1,084	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
Total 331 POLICE FINES		66,185	87,406	50,500	55,549	57,500	82,500	25,000	43%	82,500	82,500	82,500	82,500
341 Interest Earnings													
01-341-000-001	Interest Income	29,128	32,392	33,000	63,210	33,000	90,000	57,000	173%	90,000	90,000	90,000	90,000
Total 341 Interest Earnings		29,128	32,392	33,000	63,210	33,000	90,000	57,000	173%	90,000	90,000	90,000	90,000
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	-	11,250	-	-	-	-	-	0%	0%	0%	0%	0%
01-354-000-010	County Grants	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-354-000-020	State Grants	203,266	-	618,752	123,368	300,000	-	(300,000)	-100%	100,000	100,000	100,000	100,000
01-354-000-030	Police Grants	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 354 GRANTS		203,266	11,250	618,752	123,368	300,000	-	(300,000)	-100%	100,000	100,000	100,000	100,000

**Upper Uwchlan Township
2024 Budget**

		Actual	Actual	Budget	Actual - 9/30/23	Budget	Budget	\$ Incl(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Budget	Incl(Dec)	2025	2026	2027	2028
355/356 INTERGOVERNMENTAL REVENUES													
01-355-000-001	PURTA	5,869	6,800	5,000	6,090	6,500	6,500	-	0%	6,500	6,500	6,500	6,500
01-355-000-004	Alcohol Beverage Tax	600	800	600	600	800	800	-	0%	800	800	800	800
01-355-000-005	State Aid, Police Pension	122,435	124,331	122,000	224,727	122,000	122,000	-	0%	122,000	122,000	122,000	122,000
01-355-000-006	State Aid, Non-Uniform Pension	79,051	98,428	60,000	60,840	60,000	60,000	-	0%	60,000	60,000	60,000	60,000
01-355-000-007	Foreign Fire Insurance Tax	86,558	110,714	95,000	113,023	95,000	110,000	15,000	16%	110,000	110,000	110,000	110,000
Total 355/356 MISCELLANEOUS TAXES		294,513	341,073	282,600	405,280	284,300	299,300	15,000	5%	299,300	299,300	299,300	299,300
361 CHARGES FOR SERVICE/FEEES													
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	11,036	13,197	6,000	7,754	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-361-000-032	Fees from Engineering	51,896	25,625	50,000	20,857	50,000	40,000	(10,000)	-20%	40,000	40,000	40,000	40,000
01-361-000-033	Admin Fees from Engineering	520	120	4,000	362	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-361-000-035	Admin Fees from Legal	209	100	1,000	295	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-361-000-036	Legal Services Fees	4,521	35,427	6,000	26,799	6,000	30,000	24,000	400%	30,000	30,000	30,000	30,000
01-361-000-038	Sale of Maps & Books	115	285	250	160	250	250	-	0%	250	250	250	250
01-361-000-039	Fire Inspection Fees	320	1,075	2,000	775	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-361-000-040	Fees from Engineering - CU	3,967	828	20,000	-	20,000	5,000	(15,000)	-75%	5,000	5,000	5,000	5,000
01-361-000-041	Property Inspection Fees	11,566	-	8,000	-	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-361-000-042	Copies	2	4	100	-	100	100	-	0%	100	100	100	100
01-361-000-043	Fees - Traffic Signals	-	-	-	-	-	-	-	0%	-	-	-	-
01-361-000-044	Fees from Advertising Reimbursements	-	1,806	500	351	500	500	-	0%	500	500	500	500
Total 361 CHARGES FOR SERVICE/FEEES		84,152	78,467	98,850	57,353	98,850	97,850	(1,000)	3	97,350	97,350	97,350	97,350
367 CULTURE & RECREATION													
01-367-000-010	Recreation Donations	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-367-000-014	Pavillion Rental	-	290	500	50	500	500	-	0%	500	-	500	500
01-367-000-021	Field Programs	39,064	46,209	30,000	26,160	30,000	35,000	5,000	17%	35,000	35,000	35,000	35,000
01-367-000-025	Turf Field Fees	47,674	45,075	45,000	40,810	45,000	50,000	5,000	11%	50,000	50,000	50,000	50,000
01-367-000-030	Community Events Donations	500	18,945	10,000	19,200	15,000	20,000	5,000	33%	20,000	20,000	20,000	20,000
01-367-000-040	History Book Revenue	-	-	200	75	200	200	-	0%	200	200	200	200
01-367-000-045	Upland Farms Barn Rental Fees	-	8,525	5,000	9,625	10,000	35,000	25,000	250%	35,000	35,000	35,000	35,000
01-367-000-089	Donations - Park Equipment	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 367 CULTURE & RECREATION		87,238	119,044	90,700	95,920	100,700	140,700	40,000	40%	140,700	140,200	140,700	140,700
380 MISC INCOME													
01-301-000-099	Contributions from Private Sector	-	-	-	-	-	-	-	0%	-	-	-	-
01-380-000-001	Misc. Revenue	16,586	32,776	5,000	5,432	10,000	20,000	10,000	100%	20,000	20,000	20,000	20,000
01-380-000-010	Insurance Reimbursement	26,580	1,974	3,000	47,348	3,000	10,000	7,000	233%	10,000	10,000	10,000	10,000
Total 380 MISC REVENUE		43,166	34,750	8,000	52,780	13,000	30,000	17,000	131%	30,000	30,000	30,000	30,000
392 INTERFUND TRANSFER													
01-392-000-008	Municipal Authority Reimbursement	273,417	326,786	272,707	198,792	270,688	275,655	4,967	2%	275,655	275,655	275,655	275,655
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	8,137	1,574	-	2,838	-	-	-	#DIV/0!	-	-	-	-
Total 392 INTERFUND TRANSFER		281,554	328,360	272,707	201,630	270,688	275,655	4,967	2%	275,655	275,655	275,655	275,655
Total 300 - REVENUE		9,143,897	8,649,889	8,020,549	7,254,856	8,222,438	8,216,045	(6,393)	0%	8,370,294	8,470,358	8,563,273	8,657,576
Total Revenue		9,143,897	8,649,889	8,020,549	7,254,856	8,222,438	8,216,045	(6,393)	0%	8,370,294	8,470,358	8,563,273	8,657,576

**Upper Uwchlan Township
2024 Budget**

		Actual	Actual	Budget	Actual -	Budget	Budget	\$ Incl(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	9/30/23	2023	2024	'23 Budget	Incl(Dec)	2025	2026	2027	2028
400 EXPENDITURES													
400 - General Government													
01-400-000-113	Supervisor's Wages	9,750	9,750	9,750	7,313	9,750	9,750	-	0%	9,750	9,750	9,750	9,750
01-400-000-150	Payroll Tax Expense	746	746	746	559	746	746	(0)	0%	746	746	746	746
01-400-000-320	Telephone	1,922	1,921	2,000	1,441	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-340	Public Relations	284	3,261	2,500	2,138	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-341	Advertising	5,934	11,973	7,500	2,428	7,500	7,500	-	0%	7,500	7,500	7,500	7,500
01-400-000-342	Printing	5,789	6,621	5,000	6,187	5,000	5,000	-	0%	5,000	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	2,000
01-400-000-350	Insurance - Bonding	2,486	2,707	2,945	2,807	2,945	2,945	-	0%	2,945	2,945	2,945	2,945
01-400-000-352	Insurance - Liability	17,391	16,591	16,591	15,779	21,038	21,397	359	2%	21,397	21,397	21,397	21,397
01-400-000-420	Dues/Subscriptions/Memberships	2,352	6,859	4,375	5,470	4,375	4,375	-	0%	4,375	4,375	4,375	4,375
01-400-000-460	Meetings & Conferences	1,605	5,835	6,000	4,087	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-400-000-461	Bank Fees	14,989	14,483	12,000	10,648	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-400-000-463	Misc. Expenses	322,040	8,248	2,000	2,249	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-464	Wallace Twp. Tax Agreement	4,553	6,734	4,800	6,280	5,794	6,280	486	8%	6,280	6,280	6,280	6,280
Total 400 - General Government		389,841	95,729	78,207	67,386	86,148	86,993	845	1%	86,993	86,993	86,993	86,993
401 EXECUTIVE													
01-401-000-100	Administration Wages	569,993	578,984	582,528	410,281	561,178	609,137	47,959	9%	627,411	646,234	665,621	685,589
01-401-000-150	Payroll Tax Expense	43,586	45,089	44,563	32,498	42,930	46,599	3,669	9%	47,997	49,437	53,219	57,290
01-401-000-151	PSATS Unemployment	1,230	3,745	3,745	2,310	2,310	2,695	385	17%	2,772	2,772	2,879	2,990
01-401-000-156	Employee Benefit Expense	67,938	60,602	83,348	58,254	85,631	80,612	(5,019)	-6%	84,643	88,875	93,319	97,985
01-401-000-157	ACA Fees	200	223	240	258	240	240	-	0%	240	240	240	240
01-401-000-159	Employer HSA Contribution	-	-	-	10,500	-	11,200	11,200	#DIV/0!	11,200	11,200	11,200	11,200
01-401-000-160	Non-Uniform Pension	46,446	38,193	36,467	35,923	35,923	58,086	22,163	62%	59,828	61,623	63,472	65,376
01-401-000-165	Employer 457 Match	9,000	10,000	12,000	-	12,000	12,000	-	100%	12,000	12,000	12,000	12,000
01-401-000-174	Tuition Reimbursement	1,937	(170)	6,300	-	6,300	5,000	(1,300)	-21%	5,000	5,000	5,000	5,000
01-401-000-181	Longevity Pay	5,550	6,900	5,550	5,550	6,450	7,950	1,500	23%	8,400	9,600	10,950	11,700
01-401-000-183	Overtime Wages	5,548	11,899	5,000	7,317	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-401-000-200	Supplies	8,857	23,622	15,000	18,721	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-401-000-205	Meals and Meal Allowances	-	-	200	-	200	200	-	0%	200	200	200	200
01-401-000-215	Postage	4,521	6,681	4,500	1,368	4,500	4,500	-	0%	4,500	4,500	4,500	4,500
01-401-000-230	Gasoline & Oil	956	1,759	2,200	1,541	2,200	2,200	-	0%	2,200	2,200	2,200	2,200
01-401-000-235	Vehicle Maintenance	547	989	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-401-000-252	Repair & Maintenance	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-401-000-316	Training & Seminars	2,054	6,290	10,000	5,752	10,000	300	(9,700)	-97%	300	300	300	300
01-401-000-317	Parking & Travel	1,435	1,418	1,200	382	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-401-000-322	Ipad Expense	153	153	600	31	600	600	-	0%	600	600	600	600
01-401-000-352	Insurance - Liability	367	282	282	202	270	255	(16)	-6%	255	255	255	255
01-401-000-353	Insurance - Vehicle	285	398	398	302	403	455	52	13%	455	455	455	455
01-401-000-354	Insurance - Workers Comp.	978	1,936	720	1,813	685	753	68	10%	753	753	753	753
01-401-000-420	Dues/Subscriptions/Memberships	7,663	2,874	6,100	6,226	6,100	6,100	-	0%	6,100	6,100	6,100	6,100
01-401-000-450	Contracted Services	30,127	19,208	16,000	9,983	16,000	16,000	-	0%	16,000	16,000	16,000	16,000
Total 401 EXECUTIVE		809,371	821,075	839,941	609,212	818,120	889,082	70,962	9%	915,054	942,543	973,462	1,004,932
402 AUDIT													
01-402-000-450	Contracted Services	24,700	24,700	25,700	25,800	25,700	27,100	1,400	5%	28,455	29,878	31,372	32,940
Total 402 AUDIT		24,700	24,700	25,700	25,800	25,700	27,100	1,400	5%	28,455	29,878	31,372	32,940

**Upper Uwchlan Township
2024 Budget**

		Actual	Actual	Budget	Actual -	Budget	Budget	\$ Incl(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	9/30/23	2023	2024	'23 Budget	Incl(Dec)	2025	2026	2027	2028
403 TAX COLLECTION													
01-403-000-100	Tax Collector Wages	929	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-403-000-110	Deputy Treasurer Expense	13,865	8,327	12,500	8,115	12,500	11,000	(1,500)	-12%	11,000	11,000	11,000	11,000
01-403-000-150	Payroll Tax Expense	71	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-403-000-200	Supplies	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-403-000-215	Postage	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-403-000-350	Insurance - Bonding	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-403-000-450	Contracted Services	400	-	400	-	400	-	(400)	-100%	-	-	-	-
Total 403 TAX COLLECTION		15,265	8,327	12,900	8,115	12,900	11,000	(1,900)	-15%	11,000	11,000	11,000	11,000
404 LEGAL													
01-404-000-305	Legal Fees CU - Reimbursable	-	-	500	13,408	500	500	-	0%	500	500	500	500
01-404-000-310	Legal Fees - Reimbursable	14,765	36,335	9,500	13,258	9,500	9,500	-	0%	9,500	9,500	9,500	9,500
01-404-000-311	Legal Fees - Non-Reimbursable	54,510	58,566	45,000	14,497	45,000	40,000	(5,000)	-11%	40,000	40,000	40,000	40,000
01-404-000-450	Contracted Services	-	-	5,000	2,301	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
Total 404 LEGAL		69,275	94,901	60,000	43,464	60,000	55,000	(5,000)	-8%	55,000	55,000	55,000	55,000
406 SEWER													
01-406-000-100	Wages	-	41,990	-	57,199	86,400	86,400	-	0%	86,400	86,400	86,400	86,400
01-406-000-150	Payroll Tax Expense	-	1,722	-	(60,839)	6,610	6,610	(0)	0%	6,610	6,610	6,610	6,610
01-406-000-151	Unemployment Tax	-	448	-	385	385	385	-	0%	385	385	385	385
01-406-000-101	Allocation to Municipal Authority	-	(44,160)	-	3,255	(93,395)	(93,395)	0	0%	(93,395)	(93,395)	(93,395)	(93,395)
Total 406 SEWER		-	-	-	-	-	-	(0)	#DIV/0!	-	-	-	-
407 TECHNOLOGY													
01-407-000-200	Supplies	119	-	2,000	15	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-407-000-220	Software	73,679	55,516	73,280	51,342	76,401	88,748	12,347	16%	88,748	88,748	88,748	88,748
01-407-000-222	Hardware	7,636	6,483	16,000	6,110	16,000	12,000	(4,000)	-25%	6,000	6,000	6,000	6,000
01-407-000-240	Web Page	6,059	6,362	6,000	6,680	6,000	7,000	1,000	17%	7,000	7,000	7,000	7,000
01-407-000-450	Contracted Services	46,149	51,499	62,720	51,037	62,720	65,000	2,280	4%	65,000	65,000	65,000	65,000
Total 407 COMPUTER		133,642	119,860	160,000	115,184	163,121	174,748	11,627	7%	168,748	168,748	168,748	168,748
408 ENGINEERING													
01-408-000-305	Reimbursable Conditional Use	6,033	-	25,000	351	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-408-000-310	Engineering - Reimbursable	31,143	38,699	75,000	18,047	75,000	75,000	-	0%	100,000	100,000	100,000	100,000
01-408-000-311	Traffic Engineering	15,196	31,273	25,000	20,526	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-408-000-313	Engineering - Non-Reimbursable	70,844	82,202	30,000	56,291	30,000	30,000	-	0%	30,000	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	4,500	-	0%	4,500	4,500	4,500	4,500
01-408-000-367	General Planning	-	-	10,000	12,340	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-408-000-368	MS-4 Expenses	-	-	618,752	210	-	-	-	#DIV/0!	-	-	-	-
01-408-000-369	Reimbursable Traffic Signals	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-408-000-370	Reimbursable Advertising	1,507	1,155	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 408 ENGINEERING		124,723	153,329	788,252	107,765	169,500	169,500	-	0%	194,500	194,500	194,500	194,500

**Upper Uwchlan Township
2024 Budget**

		Actual	Actual	Budget	Actual - 9/30/23	Budget	Budget	\$ Incl(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Budget	Incl(Dec)	2025	2026	2027	2028
409 TOWNSHIP PROPERTIES													
<i>PUBLIC WORKS BUILDING</i>													
01-409-001-200	Supplies	279	414	1,000	394	1,000	2,000	1,000	100%	2,000	2,000	2,000	2,000
01-409-001-231	Propane & Heating	7,609	23,873	15,000	-	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-409-001-250	Maintenance & Repairs	17,996	9,449	21,850	7,947	20,500	20,500	-	0%	20,500	20,500	20,500	20,500
01-409-001-320	Telephone	4,889	4,480	4,000	3,802	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-409-001-351	Insurance - Property	12,215	15,546	15,546	15,574	20,766	32,774	12,008	58%	32,774	32,774	32,774	32,774
01-409-001-360	Utilities	8,057	6,657	12,000	4,533	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-409-001-450	Contracted Services	4,314	2,531	8,000	6,274	8,000	12,000	4,000	50%	12,000	12,000	12,000	12,000
Total 409-001 PUBLIC WORKS BUILDING		55,359	62,950	77,396	38,524	79,266	96,274	17,008	21%	96,274	96,274	96,274	96,274
<i>TOWNSHIP BUILDING</i>													
01-409-003-200	Supplies	968	5,185	2,000	2,614	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-409-003-231	Propane & Heating Oil	422	824	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-409-003-250	Maintenance & Repairs	4,000	9,019	2,500	12,749	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-409-003-320	Telephone	10,403	8,488	7,000	8,806	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
01-409-003-351	Insurance - Property	14,251	18,136	18,136	18,170	24,227	38,236	14,009	58%	38,236	38,236	38,236	38,236
01-409-003-360	Utilities	25,382	22,360	25,000	14,532	25,000	25,000	-	0%	20,000	20,000	20,000	20,000
01-409-003-450	Contracted Services	40,904	29,327	39,000	22,705	39,000	40,000	1,000	3%	40,000	40,000	40,000	40,000
Total 409-003 TOWNSHIP BUILDING		96,330	93,339	98,636	79,576	107,227	122,236	15,009	14%	117,236	117,236	117,236	117,236
<i>MILFORD ROAD BUILDING</i>													
01-409-004-200	Supplies	-	-	500	814	500	500	-	0%	500	500	500	500
01-409-004-231	Propane & Heating Oil	1,419	2,773	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-409-004-250	Maintenance & Repairs	4,713	5,233	500	390	2,000	5,000	3,000	150%	5,000	5,000	5,000	5,000
01-409-004-320	Telephone	4,795	3,396	3,000	2,830	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-409-004-351	Insurance - Property	2,036	2,591	2,591	2,596	3,461	5,462	2,001	58%	5,462	5,462	5,462	5,462
01-409-004-360	Utilities	577	939	1,000	795	1,000	2,000	1,000	100%	2,000	2,000	2,000	2,000
01-409-004-450	Contracted Services	-	4,320	500	850	500	5,000	4,500	900%	5,000	5,000	5,000	5,000
Total 409-004 MILFORD ROAD		13,540	19,252	10,091	8,275	12,461	22,962	10,501	84%	17,962	17,962	17,962	17,962
Total 409 TOWNSHIP PROPERTIES TOTAL		165,229	175,541	186,123	126,375	198,954	241,472	42,518	21%	231,472	231,472	231,472	231,472
410 POLICE EXPENSES													
01-410-000-100	Police Wages	1,426,274	1,638,845	1,603,004	1,228,509	1,815,903	1,925,485	109,582	6%	2,000,557	2,060,573	2,122,391	2,186,062
01-410-000-110	Police Wages - WC Reimbursement (2,583)	-	-	-	-	-	-	-	0%	-	-	-	-
01-410-000-150	Payroll Tax Expense	116,885	137,007	122,630	106,702	138,917	147,300	8,383	6%	153,043	157,634	162,363	167,234
01-410-000-151	Unemployment Compensation	3,528	9,176	8,765	6,862	7,700	7,315	(385)	-5%	7,315	7,315	7,315	7,315
01-410-000-156	Employee Benefit Expense	308,585	352,609	392,907	321,164	413,159	390,278	(22,881)	-6%	409,792	430,282	451,796	474,386
01-410-000-158	Medical Expense Reimbursement	7,450	10,916	13,000	8,116	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-410-000-159	Employer HSA Contribution	-	-	-	39,000	-	49,600	49,600	100%	49,600	49,600	49,600	49,600
01-410-000-160	Pension Expense	257,095	228,221	227,964	252,675	252,675	395,763	143,088	57%	395,841	395,921	396,004	396,090
01-410-000-165	Employer 457 Match	16,500	26,000	30,000	-	32,000	36,000	4,000	13%	36,000	36,000	36,000	36,000
01-410-000-174	Tuition Reimbursement	21,562	14,038	15,000	10,722	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-181	Longevity Pay	28,600	33,400	29,400	25,500	32,050	33,300	1,250	4%	34,100	34,500	38,300	42,700
01-410-000-182	Education Incentive	3,750	4,750	5,750	4,250	3,500	4,250	750	21%	4,250	4,250	4,250	4,250
01-410-000-183	Overtime - Patrol Functions	55,300	48,781	10,000	41,072	4,024	45,000	40,976	1018%	45,000	45,000	45,000	45,000
01-410-000-183	Overtime - Shift Coverage	-	17,630	15,000	32,287	15,000	38,000	23,000	153%	38,000	38,000	38,000	38,000
01-410-000-183	Overtime - Holiday Worked	-	24,692	35,000	28,211	35,976	35,236	(740)	-2%	35,236	35,236	35,236	35,236
01-410-000-187	Court Time Wages	9,561	9,999	12,000	9,021	14,000	14,000	-	0%	14,000	14,000	14,000	14,000
01-410-000-190	COVID Pay	-	11,250	-	10,500	12,000	-	(12,000)	-100%	-	-	-	-
01-410-000-191	Uniform & Boot Allowances	11,600	14,500	14,000	14,550	17,700	16,350	(1,350)	-8%	16,350	16,350	16,350	16,350

**Upper Uwchlan Township
2024 Budget**

		Actual	Actual	Budget	Actual - 9/30/23	Budget	Budget	\$ Incl(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Budget	Incl(Dec)	2025	2026	2027	2028
01-410-000-200	Supplies	7,781	11,444	14,000	14,242	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-215	Postage	750	750	750	750	750	750	-	0%	750	750	750	750
01-410-000-230	Gasoline & Oil	34,256	52,787	43,000	37,282	50,000	50,000	-	0%	50,000	50,000	50,000	50,000
01-410-000-235	Vehicle Maintenance	21,556	19,650	25,000	23,113	20,000	20,000	-	0%	30,000	30,000	30,000	30,000
01-410-000-238	Clothing/Uniforms	11,826	18,469	11,700	29,108	39,282	22,000	(17,282)	-44%	9,000	9,000	9,000	9,000
01-410-000-250	Maintenance & Repairs	1,822	324	2,500	1,837	-	-	-	#DIV/0!	-	-	-	-
01-410-000-260	Small Tools & Equipment	8,190	16,572	10,000	10,023	15,000	20,000	5,000	33%	20,000	20,000	20,000	20,000
01-410-000-311	Non-Reimbursable Legal	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-410-000-316	Training & Seminars	16,330	21,321	15,000	9,656	20,000	15,000	(5,000)	-25%	15,000	15,000	15,000	15,000
01-410-000-317	Parking & Travel	294	94	1,000	740	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-410-000-320	Telephone	5,319	5,290	7,000	4,044	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
01-410-000-322	Ipad Expense	-	-	600	-	-	-	-	#DIV/0!	-	-	-	-
01-410-000-327	Radio Equipment M & R	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-410-000-340	Public Relations	13,686	15,720	15,000	8,234	15,000	10,000	(5,000)	-33%	10,000	10,000	10,000	10,000
01-410-000-342	Police Accreditation	1,320	2,633	6,000	1,374	4,000	4,000	-	0%	3,000	3,000	3,000	3,000
01-410-000-352	Insurance - Liability	13,114	12,793	12,793	10,131	13,507	13,542	35	0%	13,542	13,542	13,542	13,542
01-410-000-353	Insurance - Vehicles	2,107	2,106	2,106	1,509	2,012	1,608	(404)	-20%	1,608	1,608	1,608	1,608
01-410-000-354	Insurance - Workers Comp.	40,893	41,945	43,200	39,286	41,074	47,423	6,349	15%	48,846	50,311	51,821	53,375
01-410-000-420	Dues/Subscriptions/Memberships	969	988	1,000	1,343	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-410-000-450	Contracted Services	11,520	20,661	29,950	25,312	16,700	59,224	42,524	255%	59,224	59,224	59,224	59,224
01-410-000-740	Computer/Furniture	6,185	4,157	3,000	8,389	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
Total 410 POLICE EXPENSES		2,462,025	2,829,518	2,779,019	2,365,514	3,083,929	3,453,424	369,495	12%	3,552,054	3,639,097	3,732,550	3,829,722
411 - FIRE													
01-411-000-316	Training & Seminars	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-354	Insurance - Workers Comp.	14,687	8,648	23,000	-	23,000	11,100	(11,900)	-52%	23,000	23,000	23,000	23,000
01-411-000-420	Dues/Subscriptions/Memberships	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-450	Contracted Services	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-451	Hydrant Expenses - Aqua	71,736	84,214	60,000	65,477	70,000	70,000	-	0%	70,000	70,000	70,000	70,000
01-411-001-001	Contributions - Ludwig's	74,160	249,196	249,196	99,196	99,196	99,196	-	0%	99,196	99,196	99,196	99,196
01-411-001-002	Contributions - Lionville	74,282	99,360	99,360	99,360	99,360	99,360	-	0%	99,360	99,360	99,360	99,360
01-411-001-003	Contributions - Lionville Capital	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-001-004	Contributions - Glenmoore	8,549	61,435	11,435	11,435	11,435	11,435	-	0%	11,435	11,435	11,435	11,435
01-411-001-005	Contributions - E. Brandywine	13,608	46,279	46,279	21,279	46,279	46,279	-	0%	21,279	21,279	21,279	21,279
01-411-001-006	Reimbursement - Uwchlan Twp.	-	-	2,300	7,669	2,300	2,300	-	0%	2,300	2,300	2,300	2,300
01-411-001-007	Reimbursement - E. Brandywine Twp.	-	757	200	-	200	200	-	0%	200	200	200	200
01-411-002-530	Contributions - Fire Relief Funds	86,558	110,714	95,000	113,023	95,000	110,000	15,000	16%	110,000	110,000	110,000	110,000
Total 411 FIRE		343,580	660,603	586,770	417,439	446,770	449,870	3,100	1%	436,770	436,770	436,770	436,770
412 AMBULANCE													
01-412-000-540	Uwchlan Ambulance	27,038	52,038	27,038	58,000	58,000	58,000	-	0%	58,000	58,000	58,000	58,000
01-412-000-544	Minquas Ambulance	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 412 AMBULANCE		27,038	52,038	27,038	58,000	58,000	58,000	-	0%	58,000	58,000	58,000	58,000
Total 411-412 FIRE and AMBULANCE		370,618	712,641	613,808	475,439	504,770	507,870	3,100	1%	494,770	494,770	494,770	494,770
413 CODES ADMINISTRATION													
01-413-000-100	Code Administrator Wages	231,345	240,958	237,709	201,970	285,657	278,777	(6,880)	-2%	307,000	316,210	325,696	335,467
01-413-000-150	Payroll Tax Expense	18,335	19,574	18,185	16,109	21,853	21,326	(527)	-2%	23,486	24,190	24,916	25,663
01-413-000-151	Unemployment Compensation	695	1,676	1,605	1,311	1,540	1,540	-	0%	1,386	1,328	1,328	1,328
01-413-000-156	Employee Benefit Expense	50,407	51,053	49,529	42,657	53,884	49,641	(4,243)	-8%	52,123	54,729	57,465	60,339
01-413-000-159	Employer HSA Contribution	-	-	-	7,500	-	8,000	8,000	100%	8,000	8,000	8,000	8,000
01-413-000-160	Pension Expense	20,548	16,867	16,687	18,762	18,762	31,805	13,043	70%	32,759	33,742	34,754	35,797
01-413-000-165	Employer 457 Match	4,500	6,000	6,000	-	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-413-000-181	Longevity Pay	4,800	5,100	5,100	2,700	5,400	5,700	300	6%	6,750	6,900	7,050	7,200
01-413-000-183	Overtime	1,760	3,764	2,000	2,497	2,000	2,000	-	0%	2,000	2,000	2,000	2,000

**Upper Uwchlan Township
2024 Budget**

		Actual	Actual	Budget	Actual - 9/30/23	Budget	Budget	\$ Incl(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Budget	Incl(Dec)	2025	2026	2027	2028
01-413-000-200	Supplies	1,242	2,501	2,000	2,006	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-413-000-230	Gasoline & Oil	2,921	3,751	3,400	2,262	3,400	3,400	-	0%	3,400	3,400	3,400	3,400
01-413-000-235	Vehicle Maintenance	351	5,453	1,500	1,354	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-413-000-316	Training & Seminars	-	1,166	3,000	497	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-413-000-317	Parking & Travel	32	368	250	16	250	250	-	0%	250	250	250	250
01-413-000-320	Telephone	769	834	2,000	1,579	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-413-000-322	Ipad Expense	543	517	600	115	500	-	(500)	-100%	-	-	-	-
01-413-000-352	Insurance - Liability	367	282	282	202	270	255	(16)	-6%	255	255	255	255
01-413-000-353	Insurance - Vehicles	285	398	398	302	403	455	52	13%	455	455	455	455
01-413-000-354	Insurance - Workers Comp.	978	1,936	720	1,813	685	753	68	10%	753	753	753	753
01-413-000-420	Dues/Subscriptions/Memberships	748	432	3,000	422	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-413-000-450	Contracted Services	1,195	3,718	10,000	5,470	3,805	5,600	1,795	47%	5,600	5,600	5,600	5,600
01-413-000-460	Meetings & Conferences	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 413 CODES ADMINISTRATION		341,821	366,348	364,965	309,544	416,409	427,501	11,092	3%	462,216	475,811	489,922	504,506
414 PLANNING & ZONING													
<u>General Planning</u>													
01-414-001-116	Compensation	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-414-001-200	Supplies	-	609	500	415	500	500	-	0%	500	500	500	500
01-414-001-301	Court Reporter	964	2,385	1,500	692	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-414-001-315	Legal Fees	6,273	13,615	3,000	7,830	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-365	Comp Plan Update	-	-	50,000	30,217	50,000	25,000	(25,000)	-50%	-	-	-	-
01-414-001-366	Ordinance Update	8,160	9,382	20,000	-	20,000	20,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-367	General Planning	-	22,578	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-368	Advertising	294	-	500	1,187	500	500	-	0%	500	500	500	500
01-414-001-451	Act 209	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 414-001 Planning		15,691	48,569	78,500	40,341	78,500	53,500	(25,000)	-32%	11,500	11,500	11,500	11,500
<u>Village Concept</u>													
01-414-002-367	General Planning	-	-	1,000	50,577	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 414-002 Village Concept		-	-	1,000	50,577	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
<u>Zoning</u>													
01-414-003-100	Zoning Board Compensation	-	-	800	-	800	800	-	0%	800	800	800	800
01-414-003-301	Court Reporter	909	6,657	2,000	1,463	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-315	Legal Fees	-	65	6,000	-	6,000	6,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-450	Contracted Services	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 414-003 Zoning		909	6,722	9,800	1,463	9,800	9,800	-	0%	5,800	5,800	5,800	5,800
Total 414 PLANNING & ZONING		16,600	55,291	89,300	92,381	89,300	64,300	(25,000)	-28%	18,300	18,300	18,300	18,300
415 EMERGENCY OPERATIONS													
01-415-000-200	Supplies	89	2,906	2,000	2,520	2,000	3,100	1,100	55%	2,000	2,000	2,000	2,000
01-415-000-260	Small Tools & Equipment	-	-	1,000	15	1,000	12,500	11,500	1150%	500	500	500	500
01-415-000-316	Training & Seminars	115	630	1,200	600	1,200	1,250	50	4%	1,250	1,250	1,250	1,250
01-415-000-317	Parking & Travel	-	-	400	-	400	500	100	25%	500	500	500	500
01-415-000-320	Telephone	-	-	1,200	-	1,200	250	(950)	-79%	250	250	250	250
01-415-000-330	Other Services/Charges	-	-	500	-	500	350	(150)	-30%	350	350	350	350
01-415-000-420	Dues/Subscriptions/Memberships	-	-	50	216	50	250	200	400%	250	250	250	250
01-415-000-450	Contracted Services	-	-	500	-	500	500	-	0%	500	500	500	500
01-415-000-740	Computer/Furniture	2,778	-	1,000	-	1,000	250	(750)	-75%	250	250	250	250
Total 415 EMERGENCY OPERATIONS		2,982	3,536	7,850	3,351	7,850	18,950	11,100	141%	5,850	5,850	5,850	5,850

**Upper Uwchlan Township
2024 Budget**

		Actual	Actual	Budget	Actual - 9/30/23	Budget	Budget	\$ Incl(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Budget	Incl(Dec)	2025	2026	2027	2028
422 - 456 OTHER SERVICES													
01-422-000-530	SPCA Contract	4,717	3,506	4,776	3,334	4,776	9,200	4,424	93%	9,476	9,760	10,053	10,355
01-422-000-601	DARC	23,037	24,189	25,341	24,189	25,398	25,398	-	0%	25,398	25,398	25,398	25,398
01-422-000-603	Downingtown Senior Center	2,000	2,000	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-422-000-605	Natural Lands Trust	-	-	20,000	-	20,000	-	(20,000)	-100%	-	-	-	-
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
		34,754	34,695	57,117	27,523	57,174	41,598	(15,576)	-27%	41,874	42,158	42,451	42,753
Total EMERGENCY & OTHER		37,736	38,231	64,967	30,874	65,024	60,548	(4,476)	-7%	47,724	48,008	48,301	48,603
433 SIGNS													
01-433-000-200	Supplies	4,991	13,257	5,000	5,194	5,000	8,000	3,000	60%	8,000	8,000	8,000	8,000
01-433-000-450	Contracted Services	316	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
		5,307	13,257	6,000	5,194	6,000	9,000	3,000	50%	9,000	9,000	9,000	9,000
434 SIGNALS													
01-434-000-450	Contracted Services	43,656	9,039	35,200	14,938	35,200	35,200	-	0%	25,000	25,000	25,000	25,000
		43,656	9,039	35,200	14,938	35,200	35,200	-	0%	25,000	25,000	25,000	25,000
438 PUBLIC WORKS													
01-438-000-100	Public Works Wages	435,923	409,761	451,945	335,254	521,773	528,236	6,463	1%	544,084	560,406	577,218	594,535
01-438-000-101	Employee Cost Allocated	(21,996)	-	(82,665)	(19,654)	(81,283)	(23,228)	58,056	-71%	(23,924)	(24,642)	(25,381)	(26,143)
01-438-000-150	Payroll Tax Expense	35,560	35,502	34,574	27,206	39,916	40,410	494	1%	41,622	42,871	44,157	45,482
01-438-000-151	Unemployment Compensation	1,435	4,280	3,745	2,784	2,695	3,080	385	14%	3,388	3,696	3,850	4,004
01-438-000-156	Employee Benefit Expense	166,291	176,798	187,111	155,833	184,174	157,196	(26,978)	-15%	165,056	173,308	181,974	191,072
01-438-000-159	Employer HSA Contribution	-	-	-	18,000	-	17,600	17,600	#DIV/0!	17,600	17,600	17,600	17,600
01-438-000-160	Pension Expense	38,573	31,726	30,829	32,015	32,593	39,471	6,878	21%	40,655	41,874	43,131	44,424
01-410-000-165	Employer 457 Match	10,500	12,000	14,000	-	14,000	14,000	-	0%	14,000	14,000	14,000	14,000
01-438-000-181	Longevity	8,100	8,850	8,850	5,400	8,850	6,750	(2,100)	-24%	7,350	8,700	10,800	12,450
01-438-000-183	Overtime Wages	16,579	12,566	26,000	4,401	26,000	26,000	-	0%	26,000	26,000	26,000	26,000
01-438-000-200	Supplies	59,295	43,437	49,000	55,198	49,000	40,000	(9,000)	-18%	40,000	40,000	40,000	40,000
01-438-000-205	Meals and Meal Allowances	386	-	600	63	600	600	-	0%	600	600	600	600
01-438-000-230	Gasoline & Oil	22,642	33,403	42,000	26,838	45,000	45,000	-	0%	45,000	45,000	45,000	45,000
01-438-000-235	Vehicle Maintenance	28,621	34,098	18,000	13,764	20,000	22,000	2,000	10%	22,000	22,000	22,000	22,000
01-438-000-238	Uniforms	3,534	2,715	3,050	5,667	4,500	6,000	1,500	33%	6,000	6,000	6,000	6,000
01-438-000-245	Highway Supplies	11,623	23,028	9,600	12,101	9,600	35,000	25,400	265%	35,000	35,000	35,000	35,000
01-438-000-260	Small Tools & Equipment	4,501	7,889	9,750	8,341	9,600	16,000	6,400	67%	16,000	16,000	16,000	16,000
01-438-000-316	Training & Seminars	985	4,677	5,225	3,224	5,300	7,500	2,200	42%	7,500	7,500	7,500	7,500
01-438-000-317	Parking and Travel	1,786	-	800	137	800	800	-	0%	800	800	800	800
01-438-000-320	Telephone	1,962	2,440	3,000	3,526	4,300	4,300	-	0%	4,300	4,300	4,300	4,300
01-438-000-322	Ipad Expense	757	1,558	1,200	448	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-438-000-341	Advertising	-	32	-	1,562	-	-	-	0%	-	-	-	-
01-438-000-342	Accreditation	-	103	5,000	337	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-438-000-352	Insurance - Liability	1,621	1,486	1,486	1,079	1,439	1,456	17	1%	1,456	1,456	1,456	1,456
01-438-000-353	Insurance - Vehicles	1,141	1,593	1,593	1,208	1,611	1,821	210	13%	1,821	1,821	1,821	1,821
01-438-000-354	Insurance - Workers Comp.	12,241	10,325	13,680	9,670	13,007	13,550	543	4%	13,956	14,375	14,806	15,250
01-438-000-420	Dues/Subscriptions/Memberships	-	240	400	370	400	400	-	0%	400	400	400	400
01-438-000-450	Contracted Services	48,355	54,893	56,500	70,815	94,500	98,600	4,100	4%	98,600	98,600	98,600	98,600
01-438-000-463	Miscellaneous	-	-	-	-	-	-	-	0%	-	-	-	-
01-438-000-720	Road Resurfacing	195,000	274,333	274,333	-	-	-	-	100%	-	-	-	-
		1,085,415	1,187,733	1,169,605	775,588	1,014,575	1,108,742	94,167	9%	1,135,463	1,163,865	1,193,831	1,224,352

**Upper Uwchlan Township
2024 Budget**

		Actual	Actual	Budget	Actual - 9/30/23	Budget	Budget	\$ Incl(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Budget	Incl(Dec)	2025	2026	2027	2028
<u>Public Works - Facilities Division</u>													
01-438-001-100	Public Works Wages-Facilities Div.	204,049	221,447	241,115	166,275	247,991	256,815	8,824	4%	264,520	272,455	280,629	289,048
01-438-001-101	PW Facilities Costs Allocated	(204,349)	(174,443)	(225,983)	(156,731)	(220,095)	(233,204)	(13,109)	6%	(233,204)	(233,204)	(233,204)	(233,204)
01-438-001-150	Payroll Tax Expense	16,479	18,052	18,445	13,704	18,971	19,646	675	4%	20,236	20,843	21,468	22,112
01-438-001-151	Unemployment Compensation	1,861	4,135	3,745	1,790	2,695	2,830	135	5%	2,830	2,830	2,830	2,830
01-438-001-156	Employee Benefit Expense	38,932	43,657	42,306	30,715	48,545	44,429	(4,116)	-8%	46,650	48,982	51,432	54,003
01-438-001-159	Employer HSA Contribution	-	-	-	7,500	-	8,000	8,000	#DIV/0!	8,000	8,000	8,000	8,000
01-438-001-160	Pension Expense	3,391	10,862	10,482	10,563	10,563	15,663	5,100	48%	16,133	16,617	17,115	17,629
01-438-000-165	Employer 457 Match	4,500	6,000	6,000	-	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-438-001-181	Longevity	2,850	3,150	3,300	3,450	3,450	3,450	-	0%	3,750	4,050	4,350	4,650
01-438-001-183	Overtime Wages	7,463	7,155	8,000	3,911	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-438-001-200	Supplies	-	20	-	927	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-438-001-230	Gasoline & Oil	20,612	25,593	12,000	15,243	12,000	18,000	6,000	50%	18,000	18,000	18,000	18,000
01-438-001-235	Vehicle Maintenance	-	563	6,500	7,890	6,500	8,500	2,000	31%	8,500	8,500	8,500	8,500
01-438-001-238	Uniforms	1,623	125	1,200	404	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-438-001-260	Small Tools & Equipment	-	-	-	272	-	500	500	#DIV/0!	500	500	500	500
01-438-001-316	Training & Seminars	657	-	1,600	233	1,600	1,600	-	0%	1,600	1,600	1,600	1,600
01-438-001-352	Insurance - Liability	1,621	1,486	1,486	1,079	1,439	1,456	17	1%	1,456	1,456	1,456	1,456
01-438-001-353	Insurance - Vehicles	1,141	1,593	1,593	1,208	1,611	1,821	210	13%	1,821	1,821	1,821	1,821
01-438-001-354	Insurance - Workers Comp.	7,920	5,162	9,360	4,835	8,899	9,033	134	2%	9,033	9,033	9,033	9,033
01-438-001-450	Contracted Services	-	129	-	-	-	-	-	0%	-	-	-	-
		108,750	174,686	141,149	113,268	162,169	176,539	14,370	9%	187,824	199,483	211,530	223,978
Total 438 PUBLIC WORKS		1,194,165	1,362,419	1,310,754	888,856	1,176,744	1,285,281	108,537	9%	1,323,287	1,363,348	1,405,361	1,448,329
439 ROAD CONSTRUCTION													
01-439-000-752	East West Link	-	-	-	-	-	-	-	0%	-	-	-	-
		-	-	-	-	-	-	-	0%	-	-	-	-
454 PARK & RECREATION													
<u>Parks - General</u>													
01-454-000-150	Scholarships for Youth Groups	-	-	6,000	-	-	-	-	#DIV/0!	6,000	6,000	6,000	6,000
01-454-001-101	Park Wage Allocation	204,349	174,443	225,983	156,731	220,095	233,204	13,109	6%	233,204	233,204	233,204	233,204
01-454-001-200	Supplies	15,836	18,367	15,000	12,888	15,000	18,000	3,000	20%	18,000	18,000	18,000	18,000
01-454-001-201	Park & Rec Special Events	4,700	12,056	6,000	1,775	21,000	21,000	-	0%	21,000	21,000	21,000	21,000
01-454-001-202	Block Party	10,100	32,928	28,000	37,875	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-454-001-230	Gasoline & Oil	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-235	Vehicle Maintenance	10,038	1,056	6,000	358	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-454-001-250	Maintenance & Repairs	-	1,336	500	559	500	1,000	500	100%	1,000	1,000	1,000	1,000
01-454-001-260	Small Tools & Equipment	-	1,712	3,330	368	6,130	6,500	370	6%	6,500	6,500	6,500	6,500
01-454-001-316	Training & Seminars	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-454-001-320	Telephone	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-340	Public Relations	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-354	Insurance - Workers Comp.	3,857	3,227	4,320	3,022	4,107	3,764	(343)	-8%	3,764	3,764	3,764	3,764
01-454-001-420	Dues/Subscriptions/Memberships	-	-	300	-	300	300	-	0%	-	-	-	-
01-454-001-450	Contracted Services	-	751	500	-	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
		248,880	245,876	296,933	213,576	303,632	320,267	16,635	5%	325,967	325,967	325,967	325,967
<u>Hickory Park</u>													
01-454-002-200	Supplies - Hickory Park	3,714	3,450	3,000	9,158	3,000	6,000	3,000	100%	6,000	6,000	6,000	6,000
01-454-002-231	Propane	1,331	1,262	2,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-454-002-250	Maintenance & Repairs	487	6,541	8,000	4,308	8,000	8,000	-	0%	7,000	7,000	7,000	7,000
01-454-002-351	Insurance - Property	4,072	5,182	5,182	5,191	6,922	10,925	4,003	58%	10,925	10,925	10,925	10,925
01-454-002-360	Utilities	2,612	4,004	5,000	2,284	5,000	5,000	-	0%	5,000	5,000	5,000	5,000

**Upper Uwchlan Township
2024 Budget**

		Actual -											
		Actual	Actual	Budget	9/30/23	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Budget	Inc/(Dec)	2025	2026	2027	2028
01-454-002-450	Contracted Services	23,006	31,637	20,000	37,225	20,000	38,000	18,000	90%	38,000	38,000	38,000	38,000
		35,222	52,076	43,182	58,166	45,922	70,925	25,003	54%	69,925	69,925	69,925	69,925
		<u>Fellowship Fields</u>											
01-454-003-200	Supplies	7,474	475	3,000	1,147	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-454-003-250	Maintenance & Repairs	6,436	5,717	18,000	883	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-454-003-312	Engineering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-003-320	Telephone	1,600	1,540	2,500	1,125	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-454-003-351	Insurance - Property	4,072	5,182	5,182	5,191	6,922	10,925	4,003	58%	10,925	10,925	10,925	10,925
01-454-003-360	Utilities	10,384	11,234	12,000	6,856	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-454-003-450	Contracted Services	26,473	18,800	16,000	12,913	38,000	20,000	(18,000)	-47%	15,000	15,000	15,000	15,000
		56,439	42,948	56,682	28,115	72,422	58,425	(13,997)	-19%	53,425	53,425	53,425	53,425
		<u>Larkins Field</u>											
01-454-004-200	Supplies	-	-	1,000	22	500	500	-	0%	500	500	500	500
01-454-004-250	Maintenance & Repairs	-	17,242	1,000	-	500	500	-	0%	500	500	500	500
01-454-004-312	Engineering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-004-450	Contracted Services	1,185	1,216	3,000	3,085	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
		1,185	18,458	5,000	3,107	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
		<u>Upland Farms</u>											
01-454-005-200	Supplies	1,182	14,810	5,000	7,415	7,500	7,500	-	0%	1,000	1,000	1,000	1,000
01-454-005-231	Propane & Heating Oil	1,977	5,823	6,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-454-005-250	Maintenance & Repairs	11,916	16,988	50,000	12,938	50,000	30,000	(20,000)	-40%	30,000	30,000	30,000	30,000
01-454-005-351	Insurance - Property	4,072	5,182	5,182	5,191	6,922	10,925	4,003	58%	10,925	10,925	10,925	10,925
01-454-005-360	Utilities	12,520	19,217	14,000	15,339	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-454-005-450	Contracted Services	8,031	18,321	10,000	8,786	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
01-454-005-513	Engineering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		39,698	80,341	90,182	49,669	104,422	88,425	(15,997)	-15%	81,925	81,925	81,925	81,925
Total Individual Parks		132,544	193,823	195,046	139,057	226,766	221,774	(4,992)	-2%	209,274	209,274	209,274	209,274
Total 454 PARK & RECREATION		381,424	439,699	491,979	352,633	530,398	542,041	11,643	2%	535,241	535,241	535,241	535,241
455 ENVIRONMENTAL ADVISORY COUNCIL													
01-455-000-450	Contracted Services	-	2,066	10,000	6,563	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
		-	2,066	10,000	6,563	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
459 HISTORICAL COMMISSIONS													
01-459-000-200	Supplies	1,221	1,357	2,500	11,980	2,500	2,500	-	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	2,214	3,036	1,500	2,745	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
		3,435	4,393	5,000	14,725	5,000	5,000	-	0%	3,500	3,500	3,500	3,500
TOTAL EXPENSES BEFORE OPERATING TRANSFERS		6,588,832	7,324,298	7,912,115	5,653,398	7,457,217	8,055,061	597,844	8%	8,172,314	8,342,211	8,524,492	8,712,558
NET INCOME BEFORE TRANSFERS		2,555,065	1,325,591	108,434	1,601,458	765,221	160,984	(604,237)	-79%	197,980	128,147	38,781	(54,982)

**Upper Uwchlan Township
2024 Budget**

		Actual	Actual	Budget	Actual - 9/30/23	Budget	Budget	\$ Incl(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Budget	Incl(Dec)	2025	2026	2027	2028
492 OPERATING TRANSFERS													
01-492-000-030	Transfer to Capital Acquisition Fund:												
	From Turf Field cash account			-	-	(400,000)	-	400,000	-100%	-	-	-	-
	Other	(1,518,000)	(1,500,000)	(518,000)	(562,868)	(500,000)	(450,000)	50,000	-10%	(500,000)	(400,000)	(200,000)	-
01-492-000-036	Transfer to Water Resource Protection Fu	-	(245,000)	(300,000)	(300,000)	(245,000)	-	245,000	-100%	-	-	-	-
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!	-	-	-	-
		(1,518,000)	(1,745,000)	(818,000)	(862,868)	(1,145,000)	(450,000)	695,000	-61%	(500,000)	(400,000)	(200,000)	-
	Total Expenditures	8,106,832	9,069,298	8,730,115	6,516,266	8,602,217	8,505,061	(97,156)	-1%	8,672,314	8,742,211	8,724,492	8,712,558
	Net Ordinary Income	1,037,065	(419,409)	(709,566)	738,590	(379,779)	(289,016)	90,763	-24%	(302,020)	(271,853)	(161,219)	(54,982)

GENERAL FUND

GENERAL GOVERNMENT DEPARTMENT

MISSION

The mission of the Board of Supervisors of Upper Uwchlan Township is to provide effective, efficient and responsive local government to its residents through the establishment of policies that reflect the community's needs and goals. The Board of Supervisors places the health, safety and welfare of the residents above all other priorities.

The Board has appointed a Township Manager who is responsible for the day-to-day operation of the Township's administrative affairs.

DESCRIPTION OF SERVICES PROVIDED

The Township has a three-member Board of Supervisors. One member is elected during the local election, every other year, for a term of six years. The Board of Supervisors is responsible for the appointment of the Township Manager and various boards and commissions. The Supervisors establish municipal policy (in accordance with state law), determine the level of services provided in the Township, adopt an annual budget and set the municipal tax rate for the Township.

The current Board members are as follows:

		<u>Term Expires</u>
Chairperson	Sandra M. D'Amico	12/31/23
Vice-Chairman	Jennifer F. Baxter	12/31/25
Member	Andrew P. Durkin	12/31/27

The Board meets twice each month; the workshop is held on the second Tuesday afternoon at 4:00 PM and the business meeting of the Board is held on the third Monday evening of each month at 7:00 PM.

On November 7, 2023, Sandra D'Amico was elected to a second term as Township Supervisor and her term will expire December 31, 2029.

Public meetings and the semi-annual newsletter are an important part of the communication between the Board of Supervisors and the public. The Township's web site, Facebook and Twitter presence are also an efficient means of communicating events and policies to the residents of the Township. The Supervisors are very supportive of the Township's annual "Block Party" that is held the day before Father's Day every June on Route 100 in front of the Township building.

This department includes the compensation and related expenses for the Board of Supervisors as well as "general" government expenses that are not attributable to any specific department. Under the Second Class Township Code, the maximum annual salary for a supervisor in a township of our population is \$3,250.

Members of the Upper Uwchlan Board of Supervisors also lend their experience and expertise to Chester County and the community, and enhance the Township's influence by their involvement and membership on various Boards:

- The Lord's Pantry, Downingtown (supplemental food program for needy families)
- Marsh Creek Eagles Football, Cheer

Volunteer Groups Serving the Upper Uwchlan Community

The Township has established several commissions that consist of volunteers who serve the community and are supported by members of Township staff or Supervisors. There is always a need for additional members so residents should consider volunteering with one of these groups:

- Emergency Management Planning Commission (EMPC)
- Environmental Advisory Council (EAC)
- Historical Commission (HC)
- Municipal Authority (Authority)
- Park & Recreation Board (P&R)
- Planning Commission (PC)
- Technology Advisory Board (TAB)
- Zoning Hearing Board (ZHB)

ACCOMPLISHMENTS IN 2023

- No tax increase (since 2006)
- Reviewed 7 and adopted the following 3 ordinances and/or amendments:
 - Reviewed: C1, C3 and LI Zoning District ordinances; Alternative Energy System ordinance; Wetland Setback Requirement; Marsh Creek State Park Parking Restrictions
 - Adopted: Chapter 71 Uniform Construction Code violation and penalty section;
 - Eliminated the C2 commercial zoning district and re-zoned a portion of 500 Pottstown Pike to C3 from LI; renewed the Comcast Cable Franchise Agreement
- Reviewed 3 conditional use applications: 260 Sierra Drive LP, Chester County Parks & Facilities Struble Trail Extension, Natural Lands Trust Municipal Use re: Struble Trail Extension
- Reviewed 6 and approved 2 subdivision/land development plans: Eagle Animal Hospital, Struble Trail Extension Phase 2, Eagleview Corporate Center Lot 1A, 301 Park Road/P.J. Reilly Headquarters, 100 Greenridge Road Preliminary Plan, 241 Park Road (sketch)
- Approved 4 land development escrow release requests: Windsor Baptist Church, Vantage Point Senior Living (Fieldstone at Chester Springs), Enclave at Chester Springs (2)
- Accepted dedication of the Enclave at Chester Springs sanitary sewer facilities.
- Approved the 2024 Minimum Municipal Pension Obligation (MMO) for the Police and Non-Uniformed Pension Plans
- Approved/awarded contracts for the following:
 - 2023 Roadway Materials
 - 2023 Milling and Paving
 - 2023 Pavement Marking
 - Upland Farm Barn HVAC improvements

- Upland Farm Barn security camera system
- Marsh Creek watershed protection -basin retrofit
- Solid Waste/Recycling 1-year extension
- Wertz Farm Subdivision Surveying
- Authorized the sale of Township equipment as a result of replacement: 2 police SUVs, 8' snow pusher, (3) zero turn mowers, a trailer, 92) computer server rack cabinets
- The Planning Commission continued the process of updating the Township's Comprehensive Plan and various related Plans – Village Concept Plan, Village Design Guidelines, Active Transportation Plan
- The Township office serves as a drop-off location for the Marine Corps. annual "Toys for Tots" toy drive – an estimated 900 items were donated by Upper Uwchlan Township residents in 2023
- Held the "13th Annual Block Party" on Route 100, which continues to grow each year!
- The Environmental Advisory Council and Park & Recreation Board sponsored successful special events: Recycling Do's and Don'ts, Easter Egg Hunt, Earth Day Celebration, Live Music Summer Concert Series, Trunk-or-Treat, (2) E-Waste Collection / Shredding events, and 7th Annual Tree Lighting Ceremony
- Promoted 6 police officers: Tom Jones to Chief, Joe Carr to Lieutenant, Dave Stiteler to Detective, Adam Pozza, Paul Kemme and Rob Paradis to Corporal
- Hired 4 new police officers: Cara Cortese, Jasmine Hess, Zachary Raymond, Bill Quinn
- The Board of Supervisors liaisons met regularly with the Police and Public Works Departments.
- Defined the Assistant to the Township Manager position and transitioned a current full-time employee to that position.
- Established and outfitted a Uwchlan Ambulance substation at 520 Milford Road
- The Historical Commission hosted a bus tour of 3 farms for the Chester County Town Tour and Village Walk Program ~ theme "Our Agricultural Heritage"

GOALS FOR 2024

- Provide leadership and direction to the Township staff and the community
- Maintain Upper Uwchlan Township's quality of life and provide excellent services in a proactive, cost-efficient manner
- No real estate tax increase
- Continue to link the trail system to surrounding municipalities and within Upper Uwchlan Township
- Continue to enhance communication between residents and all levels of Township staff
- Provide opportunities for commercial expansion within Upper Uwchlan Township via review and updating of Township ordinances

Staffing Statistics – as of the end of the year presented

	2024	2023	2022
Chairman	1	1	1
Vice-Chairman	1	1	1
Member	1	1	1
Total	3	3	3

2023 Budget Summary – General Government

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2024 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$10,496	\$7,872	\$10,496	\$0	0.0%
Liability and Public Officials Bond	24,797	18,888	24,386	411	1.7%
All other	51,700	40,626	51,267	434	0.8%
Total	\$86,993	\$67,386	\$86,148	\$845	1.0%

Explanation of Major Changes**Liability Insurance**

Insurance premiums increased more than 36% for 2024. The Township is a member of a consortium of local government agencies and premiums are managed to help contain members' costs. Property reinsurance rates to the consortium increased by more than 50%.

The liability premiums are allocated to individual departments on a pro-rata basis.

STATISTICS

	2024	2023*	2022
Township meetings attended	72	41	89
Members attending PSATS	3	3	3
Ordinances passed	4	3	5
Resolutions passed	6	7	13
Land development plan approvals	1	2	5
Conditional Use hearings or special meetings separate from regular meetings	1	5	40
Conditional Use approvals	1	3	2

*As of 9/30/23

GENERAL FUND

EXECUTIVE DEPARTMENT

MISSION

The mission of the Executive department is to carry out the policies established by the Board of Supervisors to ensure that the Township runs smoothly and efficiently.

DESCRIPTION OF SERVICES PROVIDED

The Executive department includes the Township Manager, Assistant to the Township Manager, Township Secretary, and the Finance Department. The Finance Department consists of the Treasurer, an Accounting Associate and an Accounts Payable/Utility Billing Associate. The six staff members of the department work at the Township Building in Chester Springs, Pa. The following services are provided:

Township Manager

- Responsible for the proper and efficient administration of all township affairs
- Acts as the liaison between the residents of the township and the duly elected members of the Board of Supervisors
- Is the liaison with the EAC

Township Secretary

- Maintains the minutes of workshops and meetings of the Board of Supervisors, Planning Commission, Municipal Authority, Historical Commission, and all Township records
- Prepares the monthly meeting agendas and supporting document packets for the Board of Supervisors, Planning Commission, Municipal Authority, and Historical Commission
- Assists with all bid letting activities
- Assists with processes related to the adoption of Township Ordinances and Resolutions and maintenance of the Code of Upper Uwchlan Township
- Assists with Township website content
- Provides Public Notary services
- Open Records Officer, except for Police-related Requests
- Assists with the receipt, distribution, and reviews of conditional use applications and land development applications, coordinating meetings/hearings toward approval of same
- Liaison with the Planning Commission (PC), Municipal Authority (Authority), Historical Commission (HC), and Technology Advisory Board (TAB)
- All other activities as required

Assistant to the Township Manager

- Responsible for Township communications – website, social media, newsletters
- Parks and Recreation – field scheduling and alternate liaison to the Parks and Recreation Board
- Coordinates usage of the Upland Farm Barn event space
- Liaison to the Park and Recreation Board

- All other activities as required

Treasurer/Finance Department

- Performs the Treasury function for the Township
 - Invests available cash at the instruction of the Board of Supervisors and Municipal Authority Board
 - Prepares monthly bank reconciliations
 - Issues real estate tax refunds to residents who have over-paid their taxes
 - Coordinates the collection of real estate taxes with the County Treasurers Office
- Handles all aspects of township utility billing for solid waste/recycling and sewer (for the Municipal Authority)
- Maintains the accounting records for the Township and Municipal Authority
- Receives vendor invoices, reviews for accuracy and prepares checks for signature
- Prepares invoices for field use and developers
- Prepares monthly financial statements for the Board of Supervisors and Authority Board
- Prepares the annual budget for the Township and Municipal Authority
- Prepares year-end financial statements, MD&A and statistical sections of the ACFR
- Functions as the Human Resource department for Township employees
- Maintains relationships with outside auditors and handles all other audits, including Liquid Fuels, pension, and workers compensation
- Member of the Township Pension Committee

ACCOMPLISHMENTS IN 2023

- Continued coordination with the Pennsylvania Turnpike and pipeline companies on work association with the Turnpike widening project
- Assisted with the drafting, review, and adoption of the following ordinance amendments:
 - Alternative Energy Systems Ordinance
 - Ordinance eliminating the C2 district
 - Ordinance updating Chapter 71 – Building Code Violation
- Coordinated the review of (2) subdivision and land development plans
- Coordinated the review of two (3) conditional use applications or PRD amendments
- Coordinated and presented the following contracts to the BOS for consideration:
 - 2023 Milling and Paving
 - 2023 Roadway Materials
 - 2023 Pavement Marking
 - Hickory Park improvement grant application and construction document
- Completed adding HVAC and a camera security system to the Upland Farms Barn
- Received our tenth consecutive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the 2023 Budget
- Prepared our eighth Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2022
- The Treasurer was a speaker at the PICPA Conference on Not-for-Profit and Government Conference in July, 2023

GOALS FOR 2024Administration

- Continued coordination with Pennsylvania Turnpike personnel on the Turnpike Widening project
- Complete Active Transportation Plan for the Township
- Evaluate document scanning programs or services for electronic records retention.
- Guide/assist the Planning Commission with tasks to update the Township's Comprehensive Plan
- Evaluate the Solid Waste and Recycling contracts for re-bid in early 2024
- Apply for additional grants for the Hickory Park Rehabilitation Project

Finance

- Continue to obtain additional training as warranted
- Continue to prepare an Annual Comprehensive Financial Report ("ACFR") each year
- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the December 31, 2023 Annual Report (ACFR)
- Receive the GFOA Distinguished Budget Award for the 2024 Budget
- Revise and improve the Accounting Procedures Manual
- Continue to develop and document policies in accordance with the GFOA Best Practices

Staffing Statistics – as of the end of each year presented

	2024	2023	2022
Full time:			
Township Manager	1	1	1
Assistant to Twp Mgr	1	1	-
Assistant Twp. Manager	-	-	1
Township Secretary	1	1	1
Treasurer	1	1	1
A/R and HR Associate	1	1	1
A/P Associate	1	1	1
Total	6.0	6.0	6.0

2024 Budget Summary – Executive

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2024 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$839,272	\$564,704	\$758,647	\$80,625	10.6%
All other	49,810	44,508	59,473	(9,663)	(16.2%)
Total	\$889,082	\$609,212	\$818,120	\$70,962	8.7%

Explanation of Major Changes**Personnel and related expenses**

All non-uniformed personnel are budgeted for a 3% salary increase in 2024.

The employer matching contribution to the 457 Plan for non-uniform employees will be \$2,000 per eligible employee. The match is available to all full-time employees who contribute a minimum of \$2,000 to the 457 Plan annually.

STATISTICS

	2024	2023*	2022
Township meetings attended	72	79	95
Meeting packages prepared	60	39	62
Conditional Use Applications processed	5	3	3
Subdivision and land development applications processed	3	6	8
Ordinance amendments: Discussed Adopted	6 discussed 4 adopted	8 discussed 3 adopted	8 discussed 5 adopted
Resolutions approved	7	7	13
Right to Know Requests	60	49	62
Bid packages prepared	5	7	6
Certifications issued for settlements (re-sale and refinancing)	150	141	273
Number of utility bills sent – solid waste (includes reminders)	4,650	4,595	4,317
Number of solid waste bills paid through the on-line WIPP	1,300	1,082	1,159
Number of liens collected – solid waste	11	14	12
Number of utility bills sent - sewer	13,000	12,723	12,316

	2024	2023*	2022
Number of sewer bills paid through the on-line WIPP	3,900	3,586	4,358
Number of liens collected - sewer	15	21	19
Utility payment processing - date of receipt to date processed <i>Peak time</i>	2 days	3 days	3 days
Utility payment processing – date of receipt to date processed <i>Off peak</i>	1 day	1 day	1 day
Notary services provided	55	50	60

*As of 9/30/23

PERFORMANCE MEASURES

Township Goals Supported:

- Governance Supports Supervisor's Priority - Governance
 - Significantly increase citizen understanding, access to, and participation in Upper Uwchlan Township local government by communicating with the public
- Financial Operations Supports Supervisor's Priority – Financial Mgmt

The Township shall maintain strong financial operations that is supported by strong, responsible fiscal policy as evidenced by the following results 100 percent of the time:

 - Maintains an Unrestricted Fund Balance in the General Fund of not less than 35% of general operating expenditures (prior to any transfers to other Funds)
 - Maintains the highest possible bond rating for the size of the Township (Aa/AA)
 - Township receives the Government Finance Officers Association (GFOA) Distinguished Budget Award
 - Township receives the Government Finance Officers Association Comprehensive Annual Financial Report award
 - Consistently produce high quality financial records which reduce annual audit costs

Governance*Increasing citizen involvement and communication via the Township's website*

	2022 Actual	2023 (9/30/23)	2024 Projected
Total website visits	101,253	237,078	250,000
Year to year increase (%)	6.9%	134.1%	
Total individual page views	195,168	157,711	175,000
Year to year increase (%)	37.6%	(19.2%)	

Financial Operations*Maintaining highest possible municipal bond rating for Township's of our population*

	Expected Result	2022 Actual	2023 Actual	2024 Projected
Bond Rating	Aa/AA	Aa/AA	Aa/AA	Aa/AA

Maintaining Unrestricted Fund Balance in the General Fund

	Expected Result	2022 Actual	2023 Estimated	2024 Projected
Unrestricted Fund Balance		\$6,928,606	\$7,272,064	\$6,772,048
General Operating Expenditures		\$7,316,120	6,232,178	8,080,061
Fund balance as a percentage of operating expenses	>35%	94.7%	116.8%	83.8%

GFOA Distinguished Budget Presentation Award

The GFOA issues this award to municipalities whose budgets meet the highest principles of governmental budgeting. The Township first submitted its 2014 Budget to the GFOA and received the award that year and each subsequent year.

	Expected Result	2022 Actual	2023 Actual	2024 Projected
Number of consecutive years receiving the GFOA Budget Presentation Award	100%	100% (9 years)	100% (10 years)	100% (11 years)

Annual Audited Financial Statements

The Township set a goal of improving its annual financial statements by moving from the state-mandated DCED format to full GAAP statements and finally to the highest level of governmental financial reporting, an Annual Comprehensive Financial Report ("ACFR"). The Township files the DCED report with the Commonwealth of Pennsylvania; beginning with December 31, 2016 and in each subsequent year, the Township has also prepared an ACFR.

	Expected Result	2022 Actual	2023 Estimated	2024 Projected
<i>Audit year end:</i>		<i>12/31/22</i>	<i>12/31/23</i>	<i>12/31/24</i>
DCED report	1	1	1	1
Annual Report	1	1	1	1
Receive GFOA award for the Annual Report	100%	TBD 7 th year	8 th year	9 th year

Containment of Audit Costs

This measures the cost of all Township audits (Township, Municipal Authority, two pension plans and the Tax Collector audit) and the ability of the Finance department to contain those costs by preparing high quality financial statements and performing other tasks to assist the auditors.

(Note that the only costs reflected in the General Fund Budget are for the Township and Tax Collector audits

	Expected Result	2022 Actual	2023 Estimated	2024 Projected
<i>Audit year end:</i>	<i>12/31/23</i>	<i>12/31/21</i>	<i>12/31/22</i>	<i>12/31/23</i>
Number of audits performed	4	4	4	4
Total cost	\$44,000	\$40,300	\$42,100	\$44,000
% change from prior year	4.5%	4.5%	4.5%	4.5%

Note – The auditors increase their fees annually.

GENERAL FUND**AUDIT****DESCRIPTION OF SERVICES PROVIDED**

The Township has several elected auditors who, at their option, may review the Township's annual financial statements. The Board of Supervisors annually appoints a firm of certified public accountants to perform an audit of the Township's financial statements. The firm of Barbacane, Thornton & Company LLP has provided audit services to the Township and the Upper Uwchlan Township Municipal Authority since 2009.

ACCOMPLISHMENTS IN 2023

- Audited the Township's financial statements for the year ended December 31, 2022 and assisted the Township in preparing and filing its Annual Comprehensive Financial Report ("ACFR") resulting in the Township receiving its seventh consecutive "Certificate for Excellence in Reporting" award from the GFOA
- Audited the Township's Police and Non-Uniform Pension Plans for the year ended December 31, 2022
- Audited the Upper Uwchlan Township Municipal Authority for the year ended December 31, 2022

GOALS FOR 2024

- Continue to provide audit services to the Township, Municipal Authority and the Township's two pension plans

2024 Budget Summary - Audit

	2024 Budget <i>(12/31/2023)</i>	Actual 2023 (9/30/23)	2023 Budget <i>(12/31/2022)</i>	2024 Increase (Decrease)	Percentage Change
Audits	\$27,100	\$25,800	\$25,700	\$1,400	5.4%
Total	\$27,100	\$25,800	\$25,700	\$1,400	5.4%

Note: The audit fees for the two pension plans are paid by the respective plan; they are not included in the General Fund budget. The amounts shown are for the Township audit and the ACFR.

Explanation of Major Changes

None

GENERAL FUND**TAX COLLECTION****DESCRIPTION OF SERVICES PROVIDED**

Until early 2020, the Township had an elected Tax Collector who collected the township property taxes for Upper Uwchlan Township. The Tax Collector is responsible for mailing the tax bills, collecting the receipts, maintaining records of each property owner's payment status, remitting tax payments to the Township and filing monthly reports of his collections with the Township Treasurer.

On November 20, 2023 the Board of Supervisors unanimously approved appointing Keystone Collections Group as the township's Deputy Tax Collector effective January 1, 2024. They will be fulfilling all the normal duties assigned to the Tax Collector and they also serve in this capacity for other municipalities within Chester County.

ACCOMPLISHMENTS IN 2023

- Provided information to the residents of the Township via the Township newsletter concerning tax collections and frequently asked questions

GOALS FOR 2024

- Monitor the work of the Deputy Treasurer in providing real estate tax collections for our residents

2024 Budget Summary – Tax Collector

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2024 Increase (Decrease)	Percentage Change
Deputy Treasurer	\$11,000	\$8,115	\$8,500	\$2,500	29.4%
All other	-	-	4,400	(4,400)	(100.0%)
Total	\$11,000	\$8,115	\$12,900	(\$1,900)	(14.7%)

STATISTICS

	2024	2023*	2022
Tax bills mailed (includes interim bills)	4,700	4,675	4,759
Tax bills processed	4,600	4,528	4,647
Liens filed at year end	Not available	Not available	14

*As of 9/30/23

GENERAL FUND**LEGAL****DESCRIPTION OF SERVICES PROVIDED**

The Township has several outside law firms that provide legal services to the Township as needed. Some legal expenses incurred by the Township are reimbursed by the developer or resident that is requesting approval on land development projects.

ACCOMPLISHMENTS IN 2023

- Not applicable

GOALS FOR 2024

- Not applicable

Staffing Statistics – as of the end of each year presented

	2024	2023	2022
None			
Total			

2024 Budget Summary – Legal

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2024 Increase (Decrease)	Percentage Change
Legal - reimbursable	\$10,000	\$26,666	\$10,000	-	0.0%
Legal – non reimbursable	40,000	14,497	45,000	(\$5,000)	(11.1%)
Contracted services	5,000	2,301	5,000	-	0.0%
Total	\$55,000	\$43,464	\$60,000	(\$5,000)	(8.3%)

Explanation of Major Changes

Contracted services consists of legal services other than that provided by the Township's solicitor.

GENERAL FUND**TECHNOLOGY****DESCRIPTION OF SERVICES PROVIDED**

This department includes the services of outside consultants who provide technical assistance to the Township as well as the firms who host our website and other programs. It also includes purchases to upgrade computers for various departments in the Township. Computers and related equipment are generally expensed since the cost is under the capitalization threshold.

ACCOMPLISHMENTS IN 2023

- Continued technology replacement program
- Made necessary adjustments to the CENTRACS traffic signal server system
- Installed new WIFI system in Upland Farm Barn
- Installed new security cameras at the Upland Farm Barn
- With the assistance of the Technology Advisory Board (TAB), explored audio/visual (A/V) system options to make meeting room functional for robust hybrid meetings.

GOALS FOR 2024

- Continue technology replacement program.
- Ongoing improvements and maintenance to mission critical systems such as the traffic signal server and redundant infrastructure
- Select and install hybrid meeting A/V system
- Continue to use ArchiveSocial software to archive social media platforms

2024 Budget Summary – Computer

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2024 Increase (Decrease)	Percentage Change
Software & supplies	\$90,748	\$51,357	\$78,401	\$12,347	15.7%
Hardware	12,000	6,110	16,000	(4,000)	(25.0%)
Website	7,000	6,680	6,000	1,000	16.7%
Contracted services	65,000	51,037	62,720	2,280	3.6%
Total	\$174,748	\$115,184	\$163,121	\$11,627	7.1%

Explanation of Major Changes

Changes include standard increases in contracts and anticipated equipment replacements per the schedule. In addition, this fund includes expenditures to continue the contract with ArchiveSocial to archive and store all social media platform data for compliance with retention policies, in anticipation of records requests, and for the purpose of historical recordkeeping.

GENERAL FUND**ENGINEERING****DESCRIPTION OF SERVICES PROVIDED**

This department includes the services of outside consultants who provide technical assistance to the Township for engineering and traffic engineering services.

ACCOMPLISHMENTS IN 2023

- Continued coordination with the Pennsylvania Turnpike, PennDOT, and the Chester County Planning Commission (CCPC) on the planned widening of the Turnpike and its potential impacts on the Township's roadway and pedestrian networks
- Ongoing construction inspections in various sub-divisions (Byers Station – Parcel 5C, Preserve at Marsh Creek, Eagleview Lot 1C), and Vantage Point (parcel 6C).
- Assisted with survey and planning for the Hickory Park Renovations
- Reviewed 5 sub-division and/or land development plans
- Reviewed 2 conditional use applications
- Ongoing assistance regarding the Sunoco Mariner II/III gas pipeline expansion and/or upgrade projects
- Continued to update Townships GIS data
- Coordinated MS4 Stormwater Permit renewal
- Review and adoption of updated Act 167 Stormwater Management Ordinance
- Finalized the plans for a pedestrian crossing at the entrance of The Enclave at Chester Springs entrance on Station Blvd.

GOALS FOR 2024

- Monitor and assist with ongoing gas pipeline expansion or repair projects
- Ongoing construction inspections at new residential and commercial construction sites
- Ongoing coordination with McKee, Sunoco, and PennDOT specific to roadway improvements and a traffic signal to be located at Little Conestoga Road and Milford Road
- Coordination of Phase III of the Water Resource Protection Program development
- Design and engineering of stormwater improvements specific to basin naturalization and the installation of a water quality basin at Upland Farms and Heather Hill
- Sub-division and land development reviews, as needed
- Continued compliance measures for MS4 Stormwater Permit

Staffing Statistics – as of the end of each year presented

	2024	2023	2022
None			
Total			

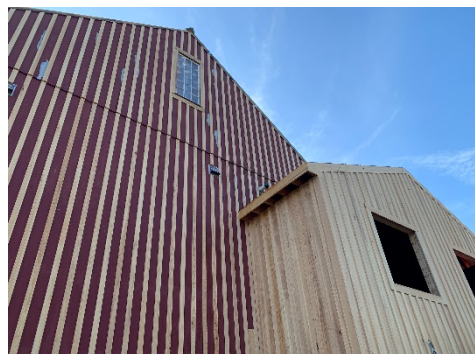
None – outside consultants provide engineering services to the Township

2024 Budget Summary – Engineering

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2024 Increase (Decrease)	Percentage Change
Engineering – reimbursable Conditional Use	\$25,000	\$351	\$25,000	-	0.0%
Reimbursable Engineering	75,000	18,047	75,000	-	0.0%
Engineering – non reimbursable	30,000	56,291	30,000	-	0.0%
Traffic engineering	25,000	13,005	25,000	-	0.0%
MS-4 Projects	-	210	-	-	0.0%
All other	14,500	12,340	14,500	-	0.0%
Total	\$169,500	\$107,765	\$169,500	\$169,500	78.5%

GENERAL FUND**TOWNSHIP PROPERTIES****DESCRIPTION OF SERVICES PROVIDED**

This department includes the costs of operating and maintaining the four Township owned buildings: the Township Administration and Police Building located at 140 Pottstown Pike; the Public Works garage and office located at 132 Oscar Way, the Milford Road storage building, and the Upland Farm Barn Community Center, all located in Chester Springs, PA.



Renovations to the Barn at Upland Farm include a small addition to the second floor.

ACCOMPLISHMENTS IN 2023

- HVAC was added to the Upland Farms barn
- Ongoing repairs have been made to the Farmhouse at Upland Farm Park. Floor stabilization, retaining wall repair and roof repairs were some of the items completed.
- Farmhouse main rooms painted, new electric and radiators.

GOALS FOR 2024

- Finalize Hickory Park Improvement Plans
- Successful grant applications for Hickory Park
- Continue the ongoing maintenance and upkeep of Township facilities and properties.

Staffing Statistics – as of the end of each year presented

	2024	2023	2022
None			
Total			

The Public Works Department – Facilities Division provides maintenance for buildings and grounds as needed for all Township properties

2024 Budget Summary – Township Properties

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2024 Increase (Decrease)	Percentage Change
Public Works building	\$96,274	\$38,524	\$79,266	\$17,008	21.5%
Township building	122,236	79,576	107,227	15,009	14.0%
Milford Road building	22,962	8,275	12,461	10,501	84.3%
Total	\$241,472	\$126,375	\$198,954	\$42,518	21.4%

Explanation of Major Changes

None.

GENERAL FUND

POLICE DEPARTMENT



MISSION

The mission of the Police Department is to work in a true partnership with its fellow citizens to enhance the quality of life in our community. By raising the level of public safety through law enforcement, the Police Department reduces the fear and incidence of crime. In accomplishing these goals, service will be our commitment, honor, and integrity our mandate.

DESCRIPTION OF SERVICES PROVIDED

The Police department is headquartered at the Township Building in Chester Springs, Pennsylvania. The following services are provided:

Chief of Police

- The Chief of Police plans, organizes, and administers a public safety program.
- The Chief of Police has the authority and responsibility for management, direction, planning, staffing, performance, and control of the operation and administration of the Township Police Department.
- Directs functions at all Township events. Serves as the Incident Commander at the scene of a significant police related incident.

Lieutenant

- The Lieutenant supervises and coordinates all day-to-day administrative duties including, but not limited to scheduling, pay records, training, vehicle maintenance, officer, and equipment inspections.
- Assists and participates in the development and administration of the Police Department.
- Makes recommendations for future expenditures.
- Supervises and coordinates all ranking levels of the Upper Uwchlan Police Department at the station, in the field, at crime scenes and all emergency scenes.

Corporals

- Corporals are the first line supervisors that perform various police department assignments.
- The Corporals manage subordinate employees to include, but not limited to supervision, policy compliance, work schedules to include special assignments, performance evaluation and improvement.

Detectives

- The Detectives are responsible for furthering or initiating the investigation of any criminal activity.
- The Detectives will provide detailed and complete investigations of any activity assigned.
- The Detectives, when assigned, will follow up on a case by using all investigative techniques and will carry them and reopen if new evidence should develop or suspects be identified.

Police Officers

- A Police Officer performs general police work in the protection of life and property through the enforcement of laws and ordinances and does related work required. These general police work consists of patrol work in assigned areas; investigation and other duties incidental thereto perform in accordance with the Department rules and regulations.

Traffic Safety Officer

- The Traffic Safety Officer seeks to improve, through Education, Engineering, and Enforcement, the highways of our communities and the Commonwealth and ensure they are safe for the motoring public as well as pedestrians and cyclists. Proactive traffic enforcement is one of the primary responsibilities of the officer.

ACCOMPLISHMENTS IN 2023

- Proactive with community-oriented policing
 - Business community
 - Religious community
 - Sports organizations
 - Homeowners' Associations
- Participation in regional services to provide cost effective specialty services
- Prescription drug take-back program
- Vehicle operations training, firearms, use of force, incident command and de-escalation training
- Use of social media (Facebook)
- Working collaboratively with other agencies to evaluate potential Records Management Software Program
- Strong partnership with fire, EMS and the EMPC
- Community Public Safety Programs
- Promoted new Chief, Lieutenant, 3 Corporals and Detective. Transition these new positions in the department
- Expanded Supervisors to every squad with the Corporals promotions
- Expanded the Detective Division by 1 detective
- 24/7 Detective on-call implemented
- Added one hour a day to Administrative Assistant position for the window to be manned 6 hours a day.
- Lieutenant graduated from the Command & Leadership Program, with 3 department graduates to date
- Expanded the Motorcycle Unit by 2 officers
- Add three full-time Police Officers and 1 part-time Officer and had them successfully complete the FTO Program
- Diversified Police Department with 2 additional female police officers
- Replace Car and Body Cameras
- Crisis Intervention Team Training (CIT) with 3 officers graduating from the program
- Implemented a full-time Traffic Safety Officer
- Overcame vehicle supply chain challenges with maintaining an adequate fleet and authorized vehicles are in the various stages or have been received in the acquisition process
- New multi-purpose trailer placed into service
- Purchased a new Traffic Safety vehicle with scales; final preparations are currently underway to be placed into service



Community Policing Programs

GOALS FOR 2024

- Full-Time Administrative Assistant
- The replacement of one administrative vehicle
- New Report Management System
- Architect for building space
- Secure Police Parking lot
- promotions for 2 Sergeants- 1 for patrol & 1 for Detective Unit
- Continue to follow customer service-based services
- Continue with risk management assessments
- Get remaining new officers CIT certified
- Continue to enlist more participants in the Community Assistance Personnel Services Program
- Evaluate community demographics and provide training to township staff
- Continue the use of social media to communicate with residents
- Employee Development Programs (education, physical and mental well-being)
- Continue Public Safety Presentations/Community Outreach Programs
- Continue Accreditation procedures (3-year assessment in Spring of 2025)
- Quality of Life Programs
- Work collaboratively with other agencies to evaluate potential Records Management Software Program
- Review and amend the Police Policy Manual
- Review and research the departments space needs and future solutions
- Review and build out the department's future succession plan for personnel

- Staffing Statistics – at the end of each year presented.

	2024	2023	2022
Full time:			
Police Chief	1	1	1
Lieutenant	1	1	0
Patrol Corporals	4	4	2
Detective Corporal	1	1	0
Detective	1	1	1
Patrol Officers	8	8	10
Traffic Safety Officer	1	1	0
Admin Assistant	1	0	0
Part time:			
Patrol Officers	.5	.5	-
Admin Assistant	0	.5	.5
Total FTE's	18.5	18.0	14.5

2023- Each part-time officer is considered one half FTE. The administrative assistant works approximately thirty hours per week and counts as .5 FTE. The administrative assistant will transition to full time status effective January 1, 2024.



2023 Junior Police Academy





The department is helping to Welcome Back our students to their schools for the New School Year.

2024 Budget Summary – Police Department

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2024 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$3,207,300	\$2,178,427	\$2,857,677	\$349,622	12.2%
Vehicle costs	70,000	60,395	70,000	-	0.0%
Insurance – liability & property	15,150	11,640	15,519	(369)	(2.4%)
All other	157,074	115,052	140,732	16,342	11.6%
Total	\$3,453,424	\$2,365,514	\$3,083,928	\$369,495	12.0%



The 2024 Budget reflects an increase in expenditures:

- The replacement of one administrative vehicle
- Full-Time Administrative Assistant
- New Report Management System
- Architect for building space
- Secure Police Parking lot
- 2 promotions to sergeants



The Police Department participates with student groups at the high schools.

STATISTICS

Police Incidents

	2024	2023*	2022
Calls for Service	0	9,748	13,907
Radio	0	1,461	2,096
Sight	0	451	620
Person	0	91	146
Headquarters	0	5,448	8,453

*As of 9/30/23



The Police Department's Quality of Life programs involve presentations to community groups and direct citizen contact.

Sworn Full Time Equivalent (FTE) Employees per Population

The ratio of sworn full time equivalent (FTE) employees to each 1,000 residents

	2024	2023	2022
Sworn FTE's	1.35	1.2	1.2

2024- Population 13,077 (per July 1, 2022 census) 2023, 2022- Population 12,275 (per 2020 Census)

Reported Crimes and Arrests

	2024	2023*	2022
Reported Crimes Part 1 & 2	Unknown	156	159
Arrests		70	55
Crimes per 1,000 residents		6.2	6.3

*As of 09/30/23

Traffic Safety - Police Traffic Enforcement

	2024	2023*	2022
Traffic stops	Unknown	1,691	2,577
Verbal & Written Warnings		944	1,478
Citations		1,552	2,039

* As of 09/30/23

Traffic Crashes – Highway traffic accidents

	2024	2023*	2022
Vehicle accidents	Unknown	126	140

* As of 09/30/23





*Officers take every opportunity to reach out to the members of the community
to fulfill the mission of the police department*



The Police Department enjoys a strong working relationship with the business community.

	Expected Result	2024	2023	2022
<i>Years the Police Department has been accredited by the Pennsylvania Police Chief's Association</i>	9	9	8	7
<i>Years the Police Department has used Facebook to share information with residents and others</i>	12	12	11	10
<i>Quality of Life Initiative Programs</i>	9	9	8	7
<i>Community Based Policing Programs</i>	9	9	8	7
<i>Community Crisis/De-escalation initiatives</i>	6	6	5	4
<i>Biased Base Policing Monitoring</i>	9	9	8	7
<i>Community Diversity Training/Initiative</i>	9	9	8	7



GENERAL FUND

CODES DEPARTMENT

MISSION

The mission of the Codes Department is to ensure the safety of Township residents through compliance with the Uniform Construction Code, the Township Property Maintenance Code and the Storm Water Management ordinance.

Zoning ordinances regulate use, densities, and locations of activities in the Township. The Codes Enforcement Officers enforce municipal ordinances and ensures safe building standards. The Codes Department uses the township engineer to inspect and regulate development projects in accordance with the Township Subdivision and Land Development Ordinance and the Municipalities Planning Code (MPC).

DESCRIPTION OF SERVICES PROVIDED

The Building/Codes Department is headquartered at the Township Building in Chester Springs, PA. The following services are provided:

- Residential and commercial building permits – review, inspect and issue approvals as appropriate
- Address zoning issues and attend meetings of the Zoning Hearing Board as necessary
- Participates as a member of the Township Safety Committee
- Coordinate the Annual Block Party (*Administrator*)
- Provides first impression that people have of the Township, greeting visitors, residents, and contractors in person or on the phone (*Administrator*)
- Editor of the Township Bi-Annual Newsletter (*Administrator*)
- Assists Emergency Management Planning Commission (*Administrator*)
- Issues certifications to Lenders on property Sales/Refinance (*Administrator*)
- Notary services for stormwater management (*Administrator*)

ACCOMPLISHMENTS IN 2023

- Maintained Stormwater Management Standards on new projects.
- Assisted with Ordinance revisions to Building Code violation Penalties, Zoning district changes, Alternative Energy, and various definitions.
- Performed preliminary plan reviews for 100 Greenridge, 301 Park Road, 260 Sierra Drive, 241-245 Park Road, Eagleview 1A, and Byers 5C parcel 2A.
- Administered the ongoing construction of several large projects including Preserve at Marsh Creek, Vantage Point, Eagle Point, DSM, and 240 Sierra Drive.
- Assisted in the completion of hundreds of homeowner projects including decks, patios, and finished basements.
- Guided community HOA's with projects including sidewalk replacement (recycled rubber), LED replacement street lighting, permissible uses for open space, street tree replacement, and drainage improvements.

- Managed sanitary pipe installation from Preserve at Marsh Creek through Upland Farms. This included trail closures and restoration.
- Assisted the Marsh Harbor Community in the design and installation of ADA compliant sidewalks and crosswalks, and fall protection at basins.
- Managed the installation of public sewer on Byers Road and the individual business and residential connections that followed.
- Assisted with the implementation of 520 Milford Road ambulance station.
- Assisted with the acquisition and ongoing renovation of the historical farm and spring houses at Preserve at Marsh Creek.
- Administered Pipeline projects including pipe excavation and repairs on Milford Road, and Styer Road survey/ exploratory excavations for future Pa Turnpike Bridge relocation.
- Continued involvement in Upland Farms farmhouse structural analysis and repairs, and improvements to the Barn.
- Managed Dorlan Mills house demolition and artifact collections.
- Reorganization of commercial permit file plans in compliance with record retention requirements.
- Coordinated dedication of Reserve at Chester Springs and Enclave.
- Earned CEUs to maintain UCC licensing and achieved certification from the National Stormwater Center.
- Coordinated and maintained Toys for Tots Holiday collection site.
- Assisted with HOA bike donations.

GOALS FOR 2024

- Continue enforcement of the Property Maintenance Code.
- Continue coordination with Sunoco on Mariner II and Mariner III projects.
- Implement a Fire Inspection program.
- Continue to work with the Storm Water Technical Advisory Committee.
- Coordinate a Water Resource Protection Program.
- Continue to review and revise Township fee schedule relating to permits.
- Continue to utilize the TRAISR program as intended.
- Continue to revise permit applications to make them more user friendly for residents.
- Fee schedule change to allow for a 50% discount on residential accessory projects for Veteran homeowners.
- Continue accrual of continuing education.

Staffing Statistics – as of the end of each year presented

	2024	2023	2022
<u>Full time:</u>			
Codes Department Administrator	1	1	1
Building Inspector	1	1	1
Administrative Assistant	1	1	1
Part-time admin	-	-	-
Total	3.00	3.40	3.00



The Preserve at Marsh Creek, a 55+ community located along Milford Road, includes multi- and single-family homes by both McKee Builders and Toll Brothers.

2024 Budget Summary - Codes

	2024 Budget	Actual 2023 (9/30/2023)	2023 Budget	2023 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$409,141	\$292,822	\$397,586	\$11,555	2.9%
All other	18,360	16,722	18,823	(463)	(2.5%)
Total	\$427,501	\$309,544	\$416,409	\$11,092	2.7%

Explanation of Major Changes

Personnel and related expenses

All non-uniform personnel are budgeted for a 3% salary increase in 2024.

STATISTICS

	Projected 2024	2023*	Actual 2022
Building permits issued - residential	700	562	741
Building inspections - residential	3,500	3,091	4,075
Building permits issued - commercial	40	43	40
Building inspections - commercial	230	237	220
Re-sale Use & Occupancy permits issued	100	90	131

Re-sale Use & Occupancy inspections	210	135	181
Number of Zoning Hearings conducted	3	4	2

*As of 9/30/2023

PERFORMANCE MEASURES

Township Goals Supported:

- Health and Safety
 - Maintain the quality of life and the health, safety, and welfare through the administration of all applicable codes, regulations, and standards to include, but not limited to: Township codes, building codes, the property management code and the International Fire Code.
- Thriving Local Economy
 - Encourage economic vitality through appropriate zoning, land development and infrastructure improvement

Code Enforcement: Inspector Response to Permits Issued

Average inspections per workday; number of inspections performed (does not include electrical inspections performed by third party electrical underwriters)

	Expected Results	Projected 2024	2023*	Actual 2022
Number of permits issued	640	640	562	741
Average inspections per workday**	7.70	7.70	6.76	8.92
Permits issued per 1,000 residents	52	52	46	60

*As of 9/30/23

** Average inspections per permit = 5.50 inspections

Code Enforcement: Costs per parcel

Direct costs of the Code Department relative to the number of parcels in the Township. (Fringe benefits and pension costs are excluded)

	Expected Results	Projected 2024	2023*	Actual 2022
Codes Department direct costs	\$346,056	\$346,056	\$248,125	\$296,546
Cost per parcel	\$47.24	\$47.24	\$33.91	\$40.54

*As of 9/30/23

Code Enforcement: Contribution to offset Department Costs

The fees charged by the Township help to offset the costs of running the Codes department.

	Expected Results	Projected 2024	2023*	Actual 2022
Building Codes fees received	\$500,000	\$500,000	\$514,978	\$572,201
Average contribution per permit	\$781.25	\$781.25	\$916.33	\$772.20

*As of 9/30/23

GENERAL FUND**PLANNING AND ZONING****DESCRIPTION OF SERVICES PROVIDED**

This department includes the costs of updating the Township's Comprehensive Plan and ordinances, zoning hearing costs (including legal fees and court reporter fees), Act 209 planning costs, and Village Concept Plan expenses.

ACCOMPLISHMENTS IN 2023

- The following ordinances or ordinance amendments were *adopted* (3):
 - Building Code - penalty section added
 - Elimination of the C2 Commercial Zoning District
 - Renewed the Comcast Franchise Agreement
- Four (4) Zoning Hearings conducted
- Continued reviewing and updating the Comprehensive Plan, which includes the review and updating of the Active Transportation Plan, Village Concept Plan, Village Design Guidelines and crafting a Historic Resource Protection Plan

GOALS FOR 2024

- Complete the Active Transportation Plan for Township
- Continue the process of updating the Comprehensive Plan, including the supplemental Plans noted above
- Continue to update Zoning Ordinances to meet the needs of the Township

2024 Budget Summary – Planning and Zoning

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2024 Increase (Decrease)	Percentage Change
General Planning	\$53,500	\$40,341	\$78,500	(\$25,000)	(31.8%)
Village Concept	1,000	50,577	1,000	-	0.0%
Zoning	9,800	1,463	9,800	-	0.0%
Total	\$64,300	\$92,381	\$89,300	(\$25,000)	(28.0%)

GENERAL FUND

PUBLIC WORKS DEPARTMENT

MISSION

The mission of the Public Works Department is to serve the residents of Upper Uwchlan Township by maintaining the public roadways and township parks for the safe and efficient use. The Public Works department also maintains the infrastructure and facilities owned and operated by the Upper Uwchlan Township Municipal Authority.

Township expenses associated with the operation of the wastewater system are charged back to the Municipal Authority and are shown as revenue under the description "Municipal Authority Reimbursement".

DESCRIPTION OF SERVICES PROVIDED

The Public Works Department is located at 132 Oscar Way in Chester Springs, about a half mile from the Township building. The department is responsible for the maintenance and repair of the following:

- Roadways
- Stormwater infrastructure
- Traffic signals
- Roadway signage
- Open space parkland
- Athletic facilities
- Wastewater pump stations and treatment plants
- Drip/spray fields
- General township facilities



Laura Lane Inlet Repair - July 2023

ACCOMPLISHMENTS IN 2023

- Performed over 50 road repairs and in-house asphalt repairs, using approx. 382 tons of asphalt
- Paved the upper parking lot at Fellowship Field using approx. 552 tons of asphalt
- Repaired or rebuilt 39 inlets (*as of September 2023*)
- Repaired and resurfaced 1.44 miles of roadway
- Responded to 740 PA One call tickets (*as of September 2023*)
- Replaced a 20' stormwater pipe at 4 Matisse Drive
- Replaced a 29' pipe crossing on Auburn Drive
- Cleaned out pipe crossings throughout the township
- Used the Sweeper truck to vac out clogged inlets and stormwater pipes throughout the township
- Continuously performed roadside mowing throughout the Township – 16.9 miles
- Mowed and maintained all Township owned facilities:
 - Parks; Municipal Authority pump stations, sewer plants, spray and drip fields, manholes and spray heads; Public Works garage; Township Building; covered bridge; and Upland Farms throughout the year, a total of 154.5 acres
- Called out three times for snow and ice removal
- Called out over a dozen times for other storm related issues e.g. flooding and trees blocking the roadway
- Replaced the roof on St. Andrews Sewer Plant
- Replaced the roof on Stonehedge Pump Station
- Re-Paved the driveway of Saybrook Sewer Plant
- Re-Paved the driveway of St. Andrews Sewer Plant.
- Paved a section of the walking trail in the woods at Hickory Park.
- Cut down several dead trees on township owned properties
- Assisted the UUT Police Department with traffic control on multiple occasions
- Cleaned out approximately 2,000 inlets throughout the year
- Performed street sweeping on approximately 238 lane miles
 - This includes street sweeping during the winter months to collect excess cinders to recycle and reuse during future storm events
 - At the completion of the winter season, street sweeping was performed to collect salt, cinders and debris
 - Street sweeping was also performed at various times throughout the year to clean out storm drains and to collect leaves and other miscellaneous debris
 - Approximately 73.6 tons of street sweepings were collected and taken to the landfill between March and May 2023
- Managed trash and recycling toter program
 - Delivered trash and recycling toters to approximately 60 newly constructed homes (*as of September 2023*)
 - Repaired or replaced approximately 50 trash and recycling toters that were damaged (*as of September 2023*)
 - Swapped out approximately twenty 64-gallon Recycling toters with larger 96-gallon and delivered 7 additional recycling toters to increase recycling in the Township (*as of September 2023*)
- Worked with the Township Secretary to prepare bid contracts for road milling and resurfacing, line painting, various road materials and snow removal
- Worked through the interview process for one replacement roadworker employee.

- Helped with set-up, break-down and traffic control at the annual UUT Block Party
- Repaired and replaced 70 signs that were not up to MUTCD standards
- Performed intersection trimming to allow for sight distance
- Tree trimming along streets to accommodate plow vehicles, delivery trucks, school busses, and trash trucks
- Performed 34 State inspections and over 100 repair and maintenance services on Township owned vehicles and equipment



Stanford Road Guardrail Replacement - March 2023

GOALS FOR 2024

- Continue to perform our duties in a professional and effective manner
- Attend training sessions and continuing education courses to help employees refresh and enhance their knowledge
- Repair and resurface 3.0 miles of roadway
- Recycle old asphalt to make pothole patching a permanent fix – to avoid multiple repairs with cold patch
- Respond effectively to PA One call requests
- Continue to respond to emergencies in less than an hour
- Continue Stormwater Management rehabilitation work
- Asset mapping
 - Stormwater basins
 - Signs

Staffing Statistics – as of the end of each year presented

	2024	2023	2022
<u>Full time:</u>			
Director	1	1	1
Road foreman	1	1	1
Skilled road worker	4	4	4
Facilities - Wastewater	1	1	1
Facilities - Parks	2	2	2
Stormwater	1	1	
Administrative Assistant	1	1	1
Seasonal *	5	5	5
<u>Part-time:</u>			
Administrative assistant	-	-	-
Total FTE's	13.0	13.0	12.0

*Seasonal employees are hired for the warmer months – generally from April to October. Although seasonal employees are budgeted for 6 months, the seasonal employees traditionally return to college at the end of August, therefore the actual employment time is frequently less.



Public Works Bright Light Visit – September 2023

2024 Budget Summary – Public Works Department (including Facilities Division)

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2023 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$1,196,931	\$813,653	\$1,116,839	\$80,092	7.2%
Vehicle costs	95,321	64,944	85,111	10,210	12.0%
Insurance – liability & property	4,733	3,367	4,489	244	5.4%
Road resurfacing	-	-	-	-	0.0%
Signs	9,000	5,194	6,000	3,000	50.0%
Signals	35,200	14,938	35,200	-	0.0%
All other	221,500	163,624	190,400	31,100	16.3%
Labor allocation	(233,204)	(156,731)	(220,095)	(13,109)	5.9%
Total	\$ 1,285,281	\$908,988	\$ 1,217,944	\$111,537	9.2%

Explanation of Major Changes

Personnel and related

All non-uniform personnel are budgeted for a 3% salary increase in 2024.

Road Resurfacing

The Township performs road resurfacing each year and spends approximately \$450,000 annually. The costs are generally shared between the General Fund (under the Public Works department) and the Liquid Fuels Fund. In 2023, road resurfacing was financed completely from the Liquid Fuels Fund. The 2024 Budget will also pay for all road resurfacing from the Liquid Fuels Fund.

Allocations of labor to the parks

The Township assigns labor costs to the Parks to show the full cost of operating the five Township parks. It includes all personnel costs: salaries, employer portion of Social Security taxes (FICA), overtime, pension expense, medical and dental insurance and Worker's Compensation insurance.



Base Repairs Red Tail Circle - June 2023

STATISTICS

	2024	2023	2022
Roadways	59.53 miles	59.53 miles	58.93 miles
Storm water mains	35.15+	35.15	34.12 miles
Storm water inlets	1,713	1,713	1,713
Storm water basins	5 (township owned)	5 (township owned)	5 (township owned)
Traffic signals	12	12	12
Parks	5	5	5
Trails maintained	9.83 miles	9.83 miles	9.83 miles
General Township Facilities (Township building, PW building and Milford building)	3	3	3
Drip/spray fields	24	24	24
Acres of drip/spray fields	107.33 acres	107.33 acres	107.33 acres
Treatment plants	8	8	8
Pump stations	15	15	15
Sanitary main	41.42 miles +	41.42 miles +	41.42 miles +
Spray heads	1,452	1,452	1,452
Miles of roadway paved	3.0 miles	3.0 miles	1.44 miles
Roadway signs replaced	50	70	80
Arrows & legends repainted	50	94	30
<u>Roadway painting:</u>			
White line freshened	30 miles	30 miles	27 miles
Double yellow lines freshened	20 miles	20 miles	17 miles
Acres of grass to mow	166.45	166.45	166.45
<u>Inspections conducted:</u>			
Wastewater treatment facilities	390	390	390
Township parks	60	60	60
In-depth roadway	10	10	10



Kiloryn Wynd Roof Replacement – February 2023

PERFORMANCE MEASURES

Township Goals Supported:

- Public Safety Supports Supervisor's Goal – Public Safety
 - Protect and preserve investment in public facilities
- Economy Supports Supervisor's Goal – Economy
 - Maintain vehicular and pedestrian networks

Road Rehabilitation

The cost per lane mile to pave and patch Township roads. (asphalt overlay)

	2024	2023	2022
Total lane miles	Unknown	3.96	2.88
Total cost	Unknown	\$386,143	\$280,159
Cost per lane mile	Unknown	\$97,511	\$97,277

Responsiveness

Responding to emergency calls that affect roads or trails in less than one hour.

	Expected Result	2024 Projected	2023 Actual	2023 Actual
Percentage of time that Public Works personnel responded in less than one hour	90%	100%	100%	100%

Snow and Ice Control

Total miles and per capita cost (includes overtime wages, benefits, contracted labor and snow and ice control supplies) for snow and ice control. This includes State roads that are under a snow agreement with the Township.

	2024	2023	2022
Total snow/ice events	Unknown	3	11
Total lane miles	119.06	119.06	119.06
Total cost	Unknown	\$35,557.74	\$110,426
Tons of snow/ice removal product	Unknown	521.67	1,294.48
Cost per lane mile	Unknown	\$298.65	\$927.48



New Public Works Paver 2023

***GENERAL FUND**

TOWNSHIP PARKS and TRAILS

DESCRIPTION OF SERVICES PROVIDED

Upper Uwchlan Township currently operates and maintains three active recreational parks: Hickory Park, Fellowship Fields, and Larkins Field with a total of ten 10 active recreational fields. Upland Farms, a 56-acre park just north of the Village of Eagle, provides space for passive recreation and both paved and natural trails. Eagle Crossroads, a trailhead and small plaza in the Village of Eagle just north of the Township Building, was added to the park system in 2018. The Township also maintains paved trails throughout that Township that connect many residential areas to Eagle Village and to recreational facilities.

2023 HIGHLIGHTS

Annual Block Party – The Block Party returned in 2023 and was a great success. Food, music, fun and fireworks. The Park and Recreation Board provided a table with guests to participate in making a sand art craft.

Upland Farm Barn Upgrades – Construction on the barn was completed in April of 2022. The space is now available to the public to rent for their private events. Events and rentals have been ongoing. Identified early on was the need for HVAC. This project was put out to bid in and completed in August 2023, now making it available to use year-round.

With the increase in activity at the park, it was also determined that there was a need for exterior barn surveillance. This project was also completed in the summer of 2023.



Main event space at Upland Barn



Exterior deck off the main event space at Upland Barn

Park and Recreation Board Accomplishments

Support of DARC - The Downingtown Area Recreation Consortium (DARC) offers a variety of recreation events, camps, and programs at a reduced rate for residents of participating municipalities, including Upper Uwchlan Township. One member of the UUT Park and Recreation Board also serves as a member of the DARC Board. With the completion of the barn opening, DARC has now been able to consistently

use this location year-round as a home base for summer camp, and other adult programs like yoga and dance throughout the year.



Officer Fleming and Officer Taylor stopped for a visit with some of our guests.



Our Public Works crew took a moment to rest and visit with the Easter Bunny.

Easter Egg Hunt –

The Park and Recreation Board hosted their annual egg hunt, on April 8, attracting more than 400 attendees. Youngsters enjoyed a hunt for 5,000 candy filled eggs, a visit with the Easter Bunny, and a gift. In addition, the event served as a food drive for the Chester County Food Bank with 286 pounds of food collected.

Concerts at Upland Farm – On September 19, 2022 the first concert was held at Upland Farm. The “Moon Dawgs” performed and over 150 people enjoyed food from Epicurean Garage and great music.

The Park and Recreation Board decided to host a summer concert series in 2023. Four events were scheduled with two being held, the other two were cancelled due to weather conditions. Both events were successful, attracting over 300 people at both. The “Moon Dawgs” kicked off our first concert on June 11, and the The “Holt’s” wrapped it up on August 13. Both events were attended by Epicurean Garage and their food truck.



GEYA Parade – On August 26, the Township sponsored a parade for the GEYA 10U Eastern Regional Champions. The parade started at Pickering Valley Elementary school, made a left onto Station Blvd

crossing Route 100, following Park Road until reaching Hickory Park. Organizations from our local emergency services, and police department participated along with the 10U team. It ended with an ice cream celebration from Scooped at Hickory Park.

Trunk-or-Treat – Partnering with the Upper Uwchlan Police Department, the Parks and Recreation Board participated in the Annual Township sponsored Trunk-or-Treat event. Held at Hickory Park on October 28, this event invited families and local businesses to bring decorated car trunks from which to distribute and collect candy. The event also included outreach by local emergency service organizations, DARC, and Marsh Creek State Park.



6th Annual Tree Lighting and Light Up Upper Uwchlan – The Park and Recreation Board lit the tree at Upland Farms for the sixth consecutive year on the Saturday after Thanksgiving. Music was provided by the “Moon Dawgs”, a visit from Santa and the Lionville Fire Company and ended with fireworks display in the village of eagle. More than 500 area residents attended the event and comments from attendees and on the Township Facebook page indicated that it was highly successful!

ACCOMPLISHMENTS IN 2023

(Performed by Public Works – Facilities Division)

- Continued turf management on the Township’s three active recreational parks - ten (10) fields
- Ongoing maintenance at all park facilities
- Cleaned up the walking trails – throughout the year
- Fence installed at Larkins Field
- Tennis courts modified to allow for expanded Pickleball
- Painted the playground equipment at Hickory Park
- Replaced soccer nets at Fellowship Fields

- Assisted with renovations of infields on all three baseball fields at Hickory Park
- Paved upper parking lots at Fellowship Fields above field 3 & 4
- Painted parking lot space lines at Hickory Park
- Refinished the deck at Upland Barn

GOALS FOR 2024

- Continue the online scheduling of park facilities by local leagues and private residents
- Continue turf management on the Township's three active recreational parks - ten (10) fields
- Ongoing maintenance at all park facilities
- Install court lighting at the basketball and tennis courts at Hickory Park
- Install security cameras at Larkins Field and Hickory Park
- Repair or replace the stone wall at Fellowship Fields
- Pave the upper parking lot at Fellowship Fields
- Replace the pavilion at Hickory Park
- Begin engineering and initial design phase for a trail connection to Windsor Ridge
- Obtain additional grants to fund improvements at Hickory Park

STAFFING

Facilities Division Staffing Statistics – as of the end of each year presented

In 2016, the Township established a Facilities Division within the Public Works Department. The Facilities Division is staffed with three full time employees and supplemented by seasonal employees. One of the full-time employees is dedicated to operations of Municipal Authority facilities, and two employees are dedicated to parks. Facility scheduling is handled by administrative staff.

	2024	2023	2022
Full time (parks)	2	2	2
Seasonal	5	5	5
Total	4.5	4.5	4.5

Personnel are included and budgeted in the Public Works – Facilities department. An allocation of costs for lawn maintenance is transferred from Public Works – Facilities Division to Parks in the budget and the financial statements. Seasonal staff are counted as one-half an FTE; they generally work six months of the year maintaining the Township's parks and grass areas.

2024 BUDGET SUMMARY - PARKS

	2024 Budget	Actual 2023 (9/30/2023)	2023 Budget	2024 Increase (Decrease)	Percentage Change
General Park expenses	\$320,267	\$213,576	\$303,724	\$16,635	5.5%
Hickory Park	70,925	58,166	45,922	25,003	54.4%
Fellowship Fields	58,425	28,115	72,422	(13,997)	(19.3%)
Larkins Field	4,000	3,107	4,000	-	0.0%
Upland Farms	88,425	49,669	104,422	(15,997)	(15.3%)
Total	\$542,041	\$352,633	\$530,489	\$11,643	2.2%

Explanation of Major Changes

None.

PERFORMANCE MEASURES

Township Goals Supported:

- Health and Safety
 - Continued investment in social and recreational opportunities for our residents
- Effective and Efficient Township Services
 - Protect and preserve investment in public facilities
- Thriving Local Economy
 - Invest in, maintain, and manage vehicular and pedestrian networks
- Protect Natural Resources and Systems
 - Continued collaboration on projects such as the Brandywine Creek Greenway

FACILITY USE STATISTICS

	2024 (projected)	2023*	2022	2021
User groups which reserved 20+ hours	15	14	7	14
Total hours reserved by all users	4,500	4,020	2,610	3,904

*Used or reserved as of October 31, 2023. Some cancellations are expected.

GENERAL FUND

FIRE AND AMBULANCE DEPARTMENTS

MISSION

The Township seeks to provide quality fire and ambulance services to its residents and others who visit or work in the Township.

DESCRIPTION OF SERVICES PROVIDED

There are no fire companies or ambulance companies located within the Township. Upper Uwchlan Township has contracted with several organizations that serve Upper Uwchlan Township:

- Lionville Fire Company – Station 47
- Glenmoore Fire Company – Station 48
- Ludwig's Corner Fire Company – Station 73
- East Brandywine Fire Company – Station 49
- Uwchlan Ambulance Corps. – Station 87

The Township supports the Fire companies and the ambulance corps. by making semi-annual contributions towards their operations. The amount of contributions made to each company is based on a number of quantitative factors. They include: the number of fire and QRS calls made, the percentage of Upper Uwchlan population within their fire district and the assessment of property values that are located in their fire district.

The Township also receives Fire Insurance Premium Taxes from the Commonwealth of Pennsylvania that is restricted such that every dollar received must be paid to local fire companies within 60 days of receipt. The offsetting expense associated with that revenue is reflected in this department.

Upper Uwchlan is also required by state law to contribute its pro-rata portion of workers compensation premiums paid by each of its supporting fire companies. Those fire companies submit an invoice to the Township annually for payment of its share of the premiums.

ACCOMPLISHMENTS IN 2023

- Continued to provide professional fire and ambulance services to the Township and its residents.
- Township-provided funding to each of the fire companies was increased

GOALS FOR 2024

- Continue to provide professional fire and ambulance services to the Township and its residents.

2024 Budget Summary – Fire and Ambulance

	2024 Budget	Actual 2023 (9/30/2023)	2023 Budget	2024 Increase (Decrease)	Percentage Change
Township contributions to Fire & Ambulance Co.	\$314,270	\$289,270	\$314,270	-	0.0%
State Aid received and paid to fire companies	110,000	113,023	95,000	\$15,000	15.8%
Reimbursements to other municipalities	2,500	-	2,500	-	0.0%
Hydrant expenses	70,000	65,477	70,000	-	0.0%
Workers compensation insurance	11,100	-	23,000	(11,900)	(51.7%)
Total	\$507,870	\$475,439	\$504,770	(\$109,038)	0.6%

Explanation of Major Changes

None

STATISTICS*

	2024 Projected	2023**	2022**
Total calls:			
Ludwig's Corner	165	164	149
Lionville	100	104	97
Glenmoore	10	10	5
East Brandywine	20	22	17
Uwchlan Ambulance	400	390	319

*The measurement period runs October to September

** For the one year period ended September 30

GENERAL FUND

OTHER SERVICES

MISSION

The Township seeks to provide financial assistance to local charitable organizations that benefit the residents of Upper Uwchlan Township. We are also committed to providing proactive emergency services so that our officials, staff and first responders are prepared in the event of an emergency or disaster. This section also includes the Township's Historical Commission and its activities.

DESCRIPTION OF SERVICES PROVIDED

This department reflects contributions made to various local charitable organizations that provide services to residents of the Township. It includes the Brandywine Valley SPCA (*formerly the Chester County SPCA*), Downingtown Area Recreational Consortium (DARC), and the Henrietta Hankin Library.

The Brandywine Valley SPCA contracts with the municipalities within the County to provide care to stray animals that are found in, or brought to the SPCA, from Upper Uwchlan Township. Without a contract, the SPCA will not accept animals coming from our Township. The contract is for a five year term, from January 1, 2024 to December 31, 2028. The basic contract fee for the 2024 calendar year is **\$5,600**. Annual increases are capped at no more than 4%. Additional charges that will be billed monthly include an animal acquisition fee of \$400 per dog and \$200 per cat, and an activity fee for trips to our Township that do not include acquisition of an animal and an emergency response fee. The total amount budgeted for 2024 is **\$9,200**.

Contributions are made to DARC based on their budget and requested contribution from the Township as long as it is deemed reasonable and appropriate. For 2024, that amount is **\$25,398** and it is based on the number of Upper Uwchlan Township residents who participated in their programs during the prior year.

The Downingtown Area Senior Center received their first contribution of **\$2,000** from the Township in 2019 following a presentation to the Supervisors which described the many services available for seniors in our community.

The Township contributes **\$5,000** annually to the Henrietta Hankin Library which is a local resource for Township residents. The library also offers public computer/Wi-Fi usage, public meeting rooms and various programs for youth and adults. Approximately 25% of Upper Uwchlan residents use the library on some basis.

The Emergency Services department (EMPC) has a total budget of **\$18,950** for 2024. The majority of the budget consists of training; it also includes dedicated phones for EMPC.

The Historical Commission of Upper Uwchlan Township seeks to maintain the historical attributes of the Township. Their budget for 2024 is **\$5,000**.

The Environmental Advisory Council was established in 2021 and has a budget of **\$10,000** for 2024.

ACCOMPLISHMENTS IN 2023

- Residents participating in DARC programs – the second highest average of the 7 participating municipalities.
- Residents using the Henrietta Hankin Library are the second highest percentage of any municipality in Chester County

GOALS FOR 2024

- Increased resident participation in DARC and the Henrietta Hankin library
- Help to promote usage of the senior center located in Downingtown

2024 Budget Summary – Other Services

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2024 Increase (Decrease)	Percentage Change
Emergency Services (EMPC)	\$18,950	\$3,351	\$7,850	\$11,100	141.4%
Brandywine Valley SPCA	9,200	3,334	4,776	4,424	92.6%
DARC	25,398	24,189	25,398	-	0.2%
DASC	2,000	-	2,000	-	0.0%
Natural Lands Trust	-	-	20,000	(20,000)	(100.0%)
EAC	10,000	6,563	10,000	-	0.0%
Henrietta Hankin Library	5,000	-	5,000	-	0.0%
Historical commission	5,000	14,725	5,000	-	0.00%
Total	\$75,548	\$52,162	\$80,024	(\$4,476)	(5.6%)

Explanation of Major Changes

The Natural Lands Trust donation was for a specific purpose om 2023 and is not expected to re-occur.

The Brandywine Valley SPCA contract was renewed for effective January 1, 2024 with significant increases in the base contract and for animal acquisition fees. Upper Uwchlan Township experiences a very low incidence of stray animals.

LONG TERM DEBT

Current Debt Outstanding

- General Obligation Bonds, Series of 2019 - issued January 9, 2019 I - \$10,750,000.
 - The bonds were assigned an Aa1 rating by Moody's Investor Services. The bond proceeds are being used by the Township for the expansion of its administration building, capital improvements at Hickory Park and the Upland Farms Community Center and also by the Municipal Authority for various sewer system projects, including the acquisition of land for a drip field.

- General Obligation Bonds, Series A of 2019 - issued September 5, 2019 - \$5,105,000
 - The bonds were used entirely for a current refunding of the Township's General Obligation Bonds, Series of 2014. The 2014 Bonds were used by the Upper Uwchlan Township Municipal Authority for improvements to the Township's sewer system. Moody's Investor Services also assigned a rating of Aa1 to this issue. Their press release stated the following, "Upper Uwchlan Township's (Aa1) very strong financial position will persist in the near-to-mid term given its conservative budgeting practices, formal fund balance policy, and organic property tax revenue growth. While the Township's debt burden will increase in the near term, debt service will remain manageable. Additionally, the township's moderately sized tax base is expected to exhibit continued growth moving forward."

The following is a comparison of the Township's total debt as of December 31, 2023 and 2022:

	2023	2022
General Obligation Bonds, Series of 2019	\$ 9,725,000	\$9,985,000
General Obligation Bonds, Series A of 2019	4,235,000	4,450,000
Total	\$ 13,960,000	\$14,435,000

Of the total 2023 debt shown above, \$4,575,000 is reflected in the Capital Fund and \$9,385,000 is reflected in the Sewer Fund. The Sewer Fund debt is all self-liquidating, and is used to improve sewer facilities and provide service to residents with failing septic systems. The Upper Uwchlan Township Municipal Authority has an Operations and Management Agreement with the Township that provides for semi-annual payments in the amount of the principal and interest payments on the related general obligation bonds.

Please refer to the pages that follow for a detailed description of the Township's general obligation debt.

GENERAL OBLIGATION BONDS, SERIES OF 2019 and SERIES A of 2019

Series of 2019

On December 11, 2018, the Township issued \$10,750,000 of General Obligation Bonds – Series of 2019. RBC Capital Markets served as underwriter for the sale of the Bonds and closing on the bonds occurred on January 9, 2019. The bonds are general obligations of Upper Uwchlan Township and are payable from general revenues. A portion of the bonds are self-liquidating, with interest and principal payments paid to the Township from the operations of the Upper Uwchlan Municipal Authority. Moody's Investor Services assigned a rating of Aa1 to the bonds.

The Capital Program

Proceeds from the sale of the Bonds is being used to expand and renovate the Township's administration building, for capital improvements at Hickory Park and the Upland Farms Community Center, and for sewer system projects. The expansions to the sewer system include the Route 100 Regional Wastewater Treatment Plant, extending the sewer main on Byers Road, the Milford Farms residential area and the acquisition of land for a drip field. The sewer system is owned by the Township and operated by the Upper Uwchlan Township Municipal Authority, which was incorporated in 1990.

The bonds were sold with a premium of \$230,516. The project fund deposits were as follows: \$5,656,037 in connection with the expansion of the Township's administration building and other capital improvements and \$5,205,556 in connection with the sewer system projects.

Series A of 2019

On August 5, 2019, the Township issued \$5,105,000 of General Obligation Bonds – Series A of 2019. RBC Capital Markets served as underwriter for the sale of the Bonds and closing occurred on September 5, 2019. The bonds are the general obligations of Upper Uwchlan Township and are payable from general revenues. The bonds are self-liquidating, with interest and principal payments made to the Township from the operations of the Upper Uwchlan Township Municipal Authority. Moody's Investor Services assigned a rating of Aa1 to the bonds.

Current Refunding

The proceeds from the sale of the Series A of 2019 Bonds were used to pay the principal amounts due to the bondholders of the Series of 2014 bonds. The 2014 Bonds were issued on September 23, 2014 in the amount of \$5,955,000. They were also self-liquidating, with interest and principal payments being remitted to the Township from the operations of the Upper Uwchlan Township Municipal Authority. The proceeds from the 2014 bond offering were used to finance the purchase of sewer capacity in a newly constructed plant and construction of new sewer infrastructure to serve approximately 121 existing homes in three existing subdivisions in the Township.

Debt Limits

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 which may be incurred or outstanding, but (i) the Township may not incur new non-electoral debt 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.

The borrowing base of the Township is calculated to be \$11,885,137. The gross borrowing capacity of the Township is \$14,412,843 and \$26,297,981, under the net non-electoral debt and net non-electoral and lease rental debt, respectively.

Sources and Uses of Bond Proceeds

<u>Sources of Funds</u>	<u>2019 Bonds</u>	<u>2019 A Bonds</u>
Par amount of Bonds	\$10,750,000	\$5,105,000
Original Issue Premium	230,516	132,903
Total Sources	\$10,980,516	\$5,237,903
<u>Uses of Funds</u>		
Deposit to Project Construction Fund	\$10,850,000	-
Refunding Escrow Deposits	-	\$5,153,346
Costs of Issuance	66,016	53,927
Underwriter's Discount	64,500	30,630
Total Uses	\$10,980,516	\$5,237,903

Interest on the bonds is payable semi-annually on June 1 and December 1 of each year commencing December 1, 2019 (Series of 2019 and Series A of 2019) until the principal amount is paid. The bonds mature in 30 years.

Please refer to subsequent pages for maturity dates, principal amounts, interest rates, yields and prices on both Series of Bonds.

Current Balance	Series of 2019	Series A of 2019
Original Issue	\$10,750,000	\$5,105,000
Principal payments:		
December 1, 2019	(140,000)	(25,000)
December 1, 2020	(185,000)	(205,000)
December 1, 2021	(190,000)	(210,000)
December 1, 2022	(250,000)	(215,000)
December 1, 2023	(255,000)	(215,000)
Amount outstanding, December 31, 2023	\$9,725,000	\$4,235,000

\$10,750,000
TOWNSHIP OF UPPER UWCHLAN
(Chester County, Pennsylvania)
GENERAL OBLIGATION BONDS, SERIES OF 2019

Dated: Date of Delivery
Principal Due: December 1
Denomination: Integral multiples of \$5,000

Interest Payable: June 1 and December 1
First Interest Payment: June 1, 2019
Form: Book-Entry Only

Period Ending	Principal	Coupon	Interest	Debt Service	Fiscal Year Ended 12/31	Annual Debt Service
December 1, 2019 June 1, 2020	\$140,000	2.000%	\$365,531.50	\$505,531.50	2019	\$505,531.50
December 1, 2020 June 1, 2021	185,000	2.500%	405,868.76	\$590,868.76	2020	\$590,868.76
December 1, 2021 June 1, 2022	190,000	2.500%	401,243.76	\$591,243.76	2021	\$591,243.76
December 1, 2022 June 1, 2023	250,000	3.000%	396,493.76	\$646,493.76	2022	\$646,493.76
December 1, 2023 June 1, 2024	255,000	3.000%	390,243.76	\$645,243.76	2023	\$645,243.76
December 1, 2024 June 1, 2025	270,000	4.000%	382,593.76	\$652,593.76	2024	\$652,593.76
December 1, 2025 June 1, 2026	275,000	4.000%	374,493.76	\$649,493.76	2025	\$649,493.76
December 1, 2026 June 1, 2027	280,000	4.000%	366,243.76	\$646,243.76	2026	\$646,243.76
December 1, 2027 June 1, 2028	290,000	4.000%	355,043.76	\$645,043.76	2027	\$645,043.76
December 1, 2028 June 1, 2029	300,000	4.000%	343,443.76	\$643,443.76	2028	\$643,443.76
December 1, 2029 June 1, 2030	315,000	4.000%	331,443.76	\$646,443.76	2029	\$646,443.76
December 1, 2030 June 1, 2031	325,000	4.000%	318,843.76	\$643,843.76	2030	\$643,843.76
December 1, 2031 June 1, 2032	340,000	4.000%	305,843.76	\$645,843.76	2031	\$645,843.76
December 1, 2032 June 1, 2033	350,000	4.000%	292,243.76	\$642,243.76	2032	\$642,243.76
December 1, 2033 June 1, 2034	370,000	4.000%	278,243.76	\$648,243.76	2033	\$648,243.76
December 1, 2034 June 1, 2035	385,000	4.000%	263,443.76	\$648,443.76	2034	\$648,443.76
December 1, 2035 June 1, 2036	400,000	4.000%	248,043.76	\$648,043.76	2035	\$648,043.76
December 1, 2036 June 1, 2037	415,000	4.000%	232,043.76	\$647,043.76	2036	\$647,043.76
December 1, 2037 June 1, 2038	430,000	4.000%	215,443.76	\$645,443.76	2037	\$645,443.76
December 1, 2038 June 1, 2039	445,000	4.000%	198,243.76	\$643,243.76	2038	\$643,243.76
December 1, 2039 June 1, 2040	60,000	3.875%	180,443.76	\$240,443.76	2039	\$240,443.76
December 1, 2040 June 1, 2041	425,000	3.875%	178,118.76	\$603,118.76	2040	\$603,118.76
December 1, 2041 June 1, 2042	440,000	3.875%	161,650.00	\$601,650.00	2041	\$601,650.00
December 1, 2042 June 1, 2043	460,000	4.000%	144,600.00	\$604,600.00	2042	\$604,600.00
December 1, 2043 June 1, 2044	475,000	4.000%	126,200.00	\$601,200.00	2043	\$601,200.00
December 1, 2044 June 1, 2045	495,000	4.000%	107,200.00	\$602,200.00	2044	\$602,200.00
December 1, 2045 June 1, 2046	515,000	4.000%	87,400.00	\$602,400.00	2045	\$602,400.00
December 1, 2046 June 1, 2047	535,000	4.000%	66,800.00	\$601,800.00	2046	\$601,800.00
December 1, 2047 June 1, 2048	555,000	4.000%	45,400.00	\$600,400.00	2047	\$600,400.00
December 1, 2048 June 1, 2049	580,000	4.000%	23,200.00	\$603,200.00	2048	\$603,200.00
Total	\$10,750,000		\$7,586,050.46	\$18,336,050.46		\$18,336,050.46

\$5,105,000
TOWNSHIP OF UPPER UWCHLAN
(Chester County, Pennsylvania)
GENERAL OBLIGATION BONDS, SERIES A OF 2019

Dated: Date of Delivery
Principal Due: December 1
Denomination: Integral multiples of \$5,000

Interest Payable: June 1 and December 1
First Interest Payment: December 1, 2019
Form: Book-Entry Only

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Fiscal Year Ended</u> <u>12/31</u>	<u>Annual Debt Service</u>
December 1, 2019	\$ 25,000	1.100%	\$31,192.92	\$56,192.92	2019	\$56,192.92
June 1, 2020			65,150.00	\$65,150.00		
December 1, 2020	205,000	2.000%	65,150.00	\$270,150.00	2020	\$335,300.00
June 1, 2021			63,100.00	\$63,100.00		
December 1, 2021	210,000	2.000%	63,100.00	\$273,100.00	2021	\$336,200.00
June 1, 2022			61,000.00	\$61,000.00		
December 1, 2022	215,000	2.000%	61,000.00	\$276,000.00	2022	\$337,000.00
June 1, 2023			58,850.00	\$58,850.00		
December 1, 2023	215,000	1.500%	58,850.00	\$273,850.00	2023	\$332,700.00
June 1, 2024			57,237.50	\$57,237.50		
December 1, 2024	220,000	1.500%	57,237.50	\$277,237.50	2024	\$334,475.00
June 1, 2025			55,587.50	\$55,587.50		
December 1, 2025	220,000	2.000%	55,587.50	\$275,587.50	2025	\$331,175.00
June 1, 2026			53,387.50	\$53,387.50		
December 1, 2026	225,000	2.000%	53,387.50	\$278,387.50	2026	\$331,775.00
June 1, 2027			51,137.50	\$51,137.50		
December 1, 2027	235,000	2.500%	51,137.50	\$286,137.50	2027	\$337,275.00
June 1, 2028			48,200.00	\$48,200.00		
December 1, 2028	240,000	2.500%	48,200.00	\$288,200.00	2028	\$336,400.00
June 1, 2029			45,200.00	\$45,200.00		
December 1, 2029	245,000	2.000%	45,200.00	\$290,200.00	2029	\$335,400.00
June 1, 2030			42,750.00	\$42,750.00		
December 1, 2030	250,000	3.000%	42,750.00	\$292,750.00	2030	\$335,500.00
June 1, 2031			39,000.00	\$39,000.00		
December 1, 2031	260,000	3.000%	39,000.00	\$299,000.00	2031	\$338,000.00
June 1, 2032			35,100.00	\$35,100.00		
December 1, 2032	265,000	3.000%	35,100.00	\$300,100.00	2032	\$335,200.00
June 1, 2033			31,125.00	\$31,125.00		
December 1, 2033	270,000	3.000%	31,125.00	\$301,125.00	2033	\$332,250.00
June 1, 2034			27,075.00	\$27,075.00		
December 1, 2034	280,000	3.000%	27,075.00	\$307,075.00	2034	\$334,150.00
June 1, 2035			22,875.00	\$22,875.00		
December 1, 2035	285,000	3.000%	22,875.00	\$307,875.00	2035	\$330,750.00
June 1, 2036			18,600.00	\$18,600.00		
December 1, 2036	300,000	3.000%	18,600.00	\$318,600.00	2036	\$337,200.00
June 1, 2037			14,100.00	\$14,100.00		
December 1, 2037	305,000	3.000%	14,100.00	\$319,100.00	2037	\$333,200.00
June 1, 2038			9,525.00	\$9,525.00		
December 1, 2038	315,000	3.000%	9,525.00	\$324,525.00	2038	\$334,050.00
June 1, 2039			4,800.00	\$4,800.00		
December 1, 2039	320,000	3.000%	4,800.00	\$324,800.00	2039	\$329,600.00
June 1, 2040						
Total	\$5,105,000		\$1,638,792.92	\$6,743,792.92		\$6,743,792.92

SOLID WASTE AND RECYCLING FUND

DESCRIPTION OF SERVICES PROVIDED

The Solid Waste and Recycling Fund is used to manage revenues and expenditures directly related to the Township's Solid Waste and Recycling program. Chapter 148 of the Upper Uwchlan Township Code requires all residential property owners in the Township to dispose of recyclable materials and waste using the municipally contracted hauler. Chapter 148 also requires all commercial establishments to dispose of waste and recyclables in compliance with the code. Upper Uwchlan Township provides residential solid waste and recycling services to approximately 3,725 residential households using a "Toter" system. Each household has been issued one solid waste and one recycling container (or "Toter") 64 or 96 gallons in capacity. Chapter 148 limits residential solid waste collection to no more than 96 gallons/week. Curbside recycling collected is unlimited. One bulk pick-up per month is provided. The Township's program also includes 36 leaf and yard waste collection dates throughout the year and a permanent yard waste dumpster for residential use located adjacent to the Public Works garage. Materials accepted on yard waste collection days include yard debris, leaves, grass clippings, tree branches, Christmas trees, etc.

Contracted haulers continued to collect waste in the Township in 2023. Recyclables are collected by A.J. Blosenski, who was sold to Waste Connections in August 2022. Solid waste and yard waste are collected by Waste Management, which has merged with Advanced Disposal, the name under which the contract was originally signed. This is the 5th year of the contract which is set to expire on July 31, 2024. Costs for Solid Waste and Recycling disposal are expected to increase significantly in the next contract.



Through the Chester County Process and Marketing Contract, recyclables are sorted and banded at the Birdsboro Total Recycle facility.

Upper Uwchlan Township is required to recycle by the Pennsylvania Municipal Waste Planning Recycling and Waste Reduction Act (Act 101). Throughout 2023, the Township continued their efforts to increase recycling and decrease the tons of municipal solid waste (MSW) being sent to the Chester County Solid Waste Authority Landfill. Upper Uwchlan Township is party to the Chester County Process and Marketing contract for recyclables. Through this contract, recyclables are delivered to and processed at the Total Recycle facility in Birdsboro owned by J.P. Mascaro & Sons. From January to September

2023, tipping fees for this contract averaged \$56/ton. The tipping fee is calculated based upon market rate and is updated monthly. Costs for disposing solid waste include contracted hauler costs as well as tipping fees at \$76/ton. Despite the worldwide decrease in value of recyclable materials, recycling still offers the Township a significant savings compared to disposal of MSW.

Enforcement education via the production and use of non-collection stickers was continued in 2023. This program makes residents aware of the proper preparation of recyclables. Each year, recycling education for both residents and commercial entities is conducted through direct mailings and digital outreach on the Township website and social media.

The Environmental Advisory Committee (EAC) was pleased to host an electronic waste recycling event along with a shredding event on May 20, 2023 and will be hosting another electronic waste and shredding event on October 14, 2023. The Township contracted with Captain Junk to provide residents the chance to recycle "Anything with a Plug™." Over 75 residents attended the event and a total of 5,482 lbs. of electronics was collected.

The EAC also hosted their second Earth Day Celebration at Upland Farm Park on April 22, 2023. The event featured great exhibits, demonstrations and products about the importance of recycling and other earth friendly tips. Over 100 residents attended this amazing event.

2023 Electronics Recycling

Saturday, May 20th 9 am—12 noon (Rain or Shine)

Public Works Facility - 132 Oscar Way, Chester Springs

Disposal of household electronic waste including: televisions, monitors, PCs*, laptops*, printers, cables, vacuums, small appliances/electronics, and related equipment.

Upper Uwchlan Township residents ONLY. No commercial entities.

Most items accepted **FREE of charge!** There are fees for the following items. **Cash only.**

CRT & LCD Televisions \$40 each	Wooden Console or Projection TVs \$60
Computer Monitors \$20 each	Dehumidifiers or Air Conditioners \$10 each

*Computer hard drive data will be destroyed.

Questions? Call the Township Office at 610-458-2318.



Public Works Sweeper Truck on display at the Earth Day Celebration at Upland Farm Park

OBJECTIVES FOR 2024

The Township will continue to track, on a monthly basis, tons of garbage collected, tons of recycling collected, tons of yard waste collected, the percent of the waste stream diverted by recycling, and the percent of the waste stream diverted by composting yard waste collected. This data is also collected annually through the compiling of Act 101 Reports. These reports, which are the basis for the Township's 904 Recycling Performance Grant, allow the Township to track yearly totals for all recyclables collected in the Township, both the residential recyclables collected by the Township contracted hauler and commercial recyclables collected by various other haulers. Data collection allows the Township to identify monthly and annual trends and gauge the success of program changes, education, and communication.

Education and public engagement efforts will also continue in 2024. The Township plans to host an electronic waste recycling event and shredding event again in the coming year. The Environmental Advisory Council (EAC) has been tasked with improving the Township's recycling education efforts and will also explore other outreach and education endeavors.

PERFORMANCE MEASURES

	2024 (projected)	2023 (projected)	2022	2021
Recyclables Collected	1,700	1,646	1,429	1,840
Yard Waste Collected	800	700	505	537

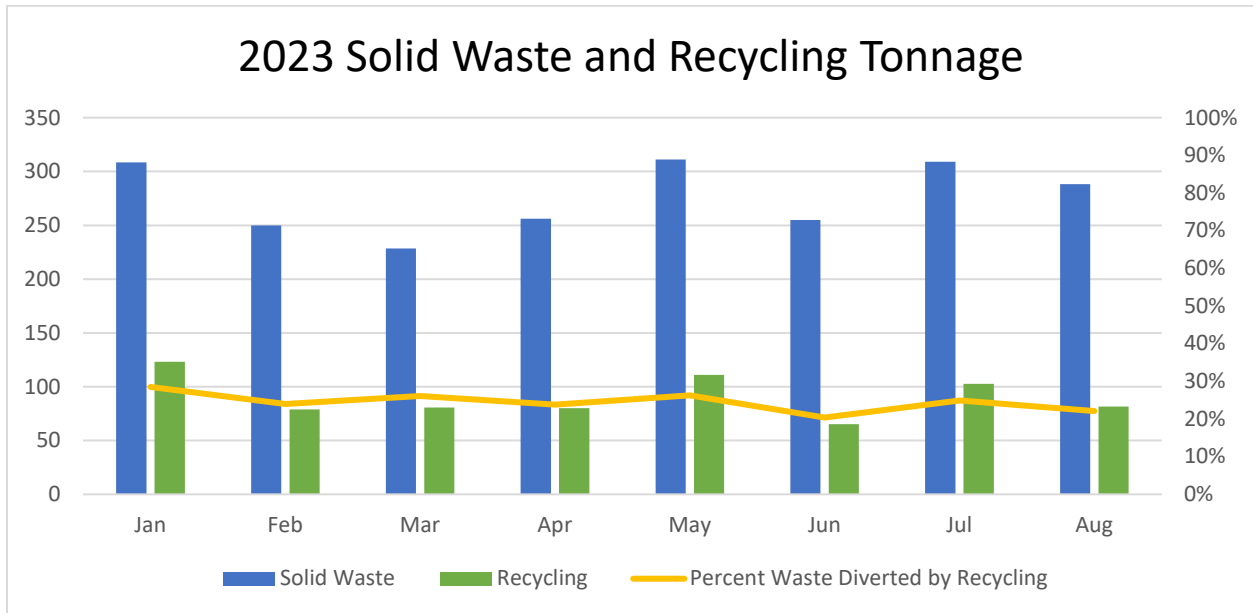
Act 101 Reports are received in February for the previous year.

	2024 (projected)	2023 (projected)	2022	2021
Waste diversion through recycling	28%	26%	26%	25%
Waste diversion through composting	13%	13%	14%	14%

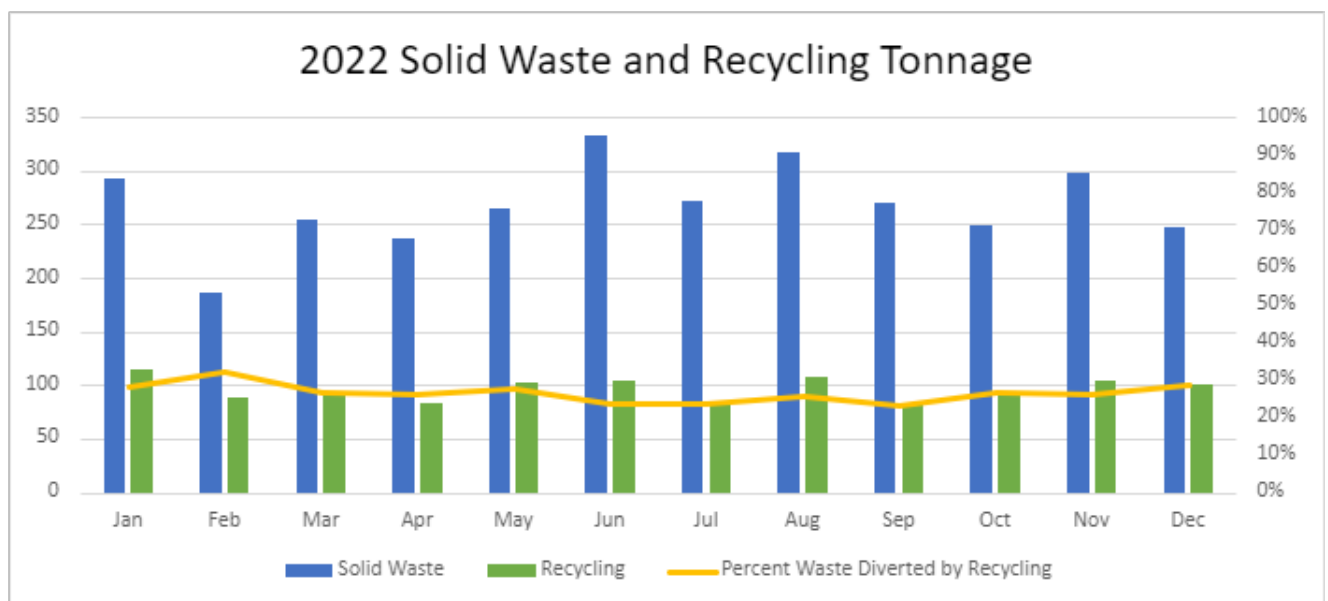
**As of August 31, 2023*

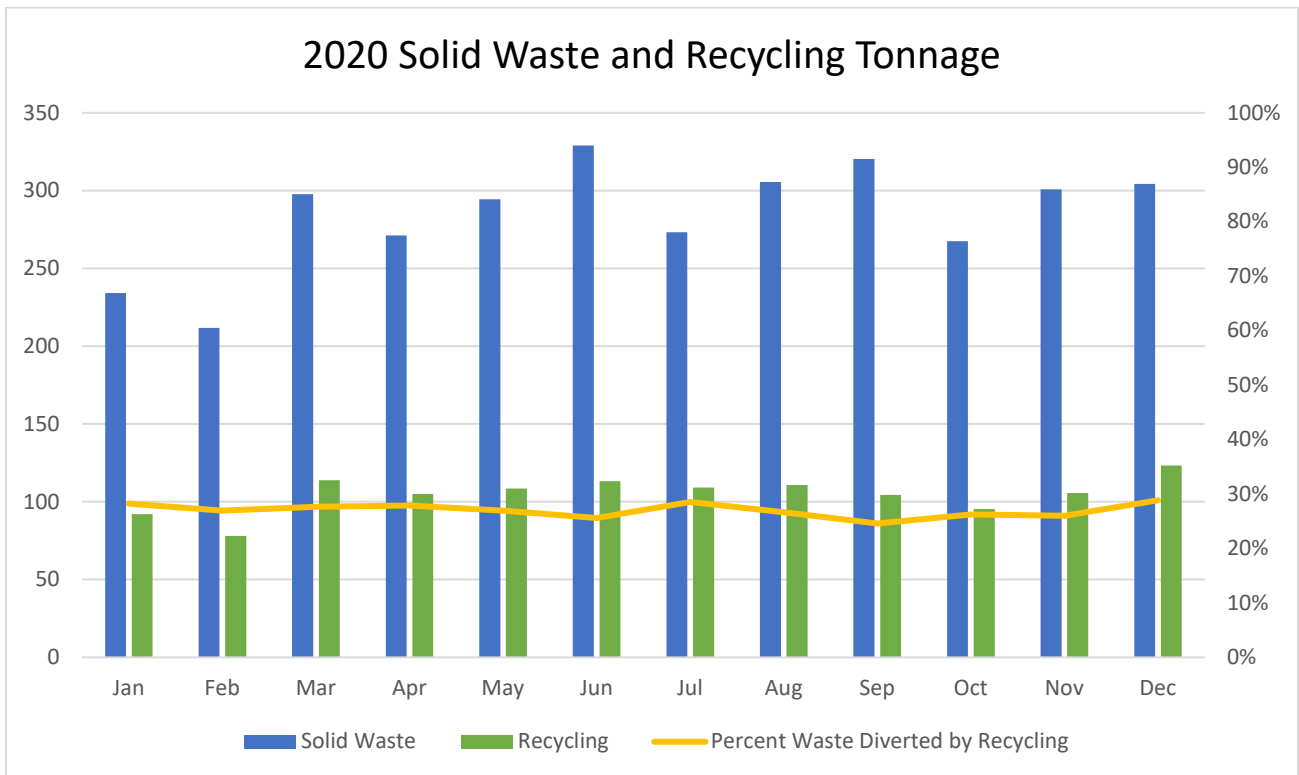
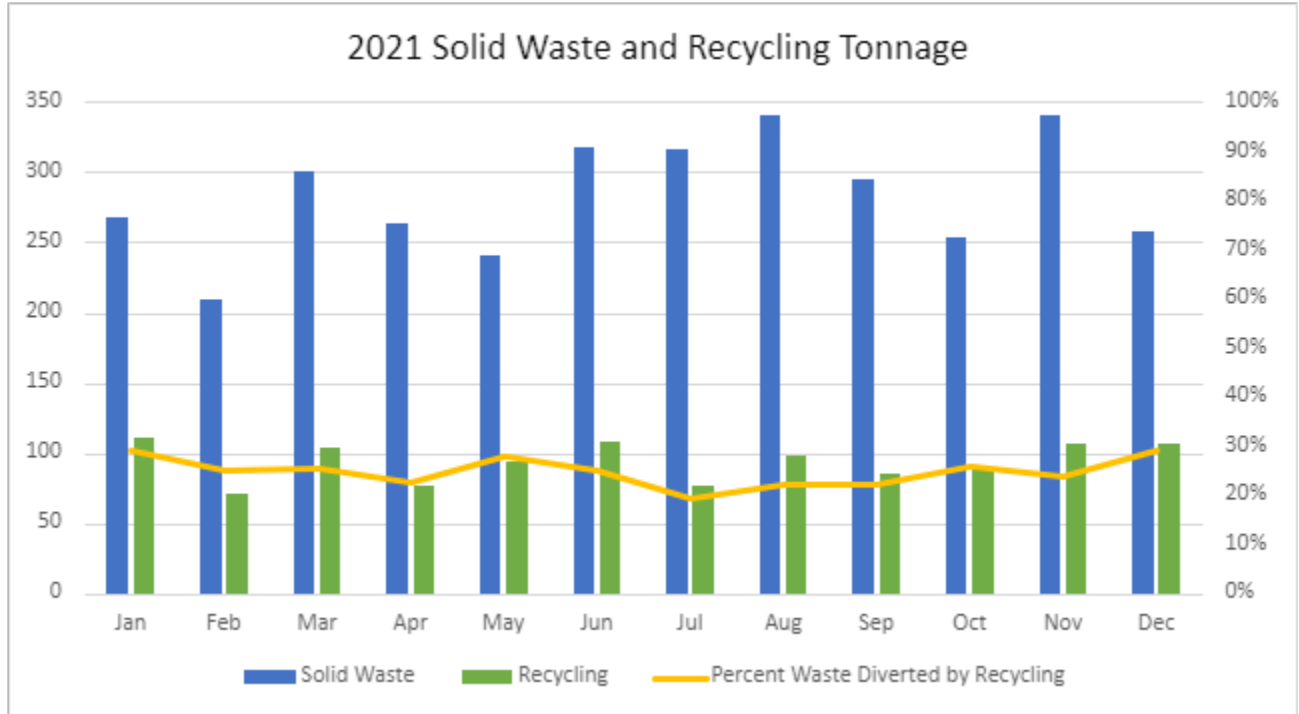
SOLID WASTE AND RECYCLING TONNAGE

The charts below show and compare year over year residential solid waste and recycling collected monthly by the contracted haulers and the percentage of material that is diverted from the landfill by recycling efforts.



**As of August 31, 2023*





**Upper Uwchlan Township
Solid Waste Fund
2024 Budget**

		Actual	Actual	Budget	Actual - 9/30	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Bud	Inc/(Dec)	2025	2026	2027	2028
INCOME													
341 INTEREST													
05-341-000-000	Interest Income	1,582	2,695	2,000	19,436	1,600	25,000	23,400	1463%	25,000	25,000	25,000	25,000
		1,582	2,695	2,000	19,436	1,600	25,000	23,400	1463%	25,000	25,000	25,000	25,000
364 SOLID WASTE REVENUE													
05-364-000-010	Solid Waste Income	1,069,585	1,151,985	1,121,066	1,119,995	1,132,976	1,171,800	38,824	3%	1,171,800	1,171,800	1,171,800	1,171,800
05-364-000-015	Resident Refunds				(1,826)	(2,000)	(2,000)		0%	(2,000)	(2,000)	(2,000)	(2,000)
05-364-000-020	Recycling Income	8,227	4,587	-	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
05-364-000-025	Hazardous Waste Event	-	1,434	2,000	1,891	2,000	2,000	-	0%	1,600	1,800	2,000	2,200
05-364-000-030	Leaf Bags Sold	98	190	500	105	500	500	-	0%	500	500	500	500
05-364-000-035	Scrap Metal Sold	1,257	229	500	661	500	500	-	0%	500	500	500	500
05-364-000-040	Equipment Purchase Grant (State)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
05-364-000-040	Performance Grant	5,386		25,000	23,546	25,000	25,000	-	0%	50,000	50,000	50,000	50,000
Total 364 SOLID WASTE		1,084,553	1,158,425	1,149,066	1,144,372	1,163,976	1,202,800	38,824	3%	1,227,400	1,227,600	1,227,800	1,228,000
392 INTERFUND TRANSFER													
05-395-000-000	Refund of Prior Year Expenses			-	-	-	-	-	0%	-	-	-	-
	Interfund Transfer - Other	-	-	-	-	-	-	-	0%	-	-	-	-
Total 392 INTERFUND TRANSFER		-	-	-	-	-	-	-	0%	-	-	-	-
Total 300 - INCOME		1,086,135	1,161,120	1,151,066	1,163,808	1,165,576	1,227,800	62,224	0	1,252,400	1,252,600	1,252,800	1,253,000
Total Income		1,086,135	1,161,120	1,151,066	1,163,808	1,165,576	1,227,800	62,224	5%	1,252,400	1,252,600	1,252,800	1,253,000
EXPENSES													
427 SOLID WASTE EXPENSES													
05-427-000-101	Employee cost allocation	21,996	-	21,918	19,654	20,535	23,228	2,693	100%	23,924	24,642	25,381	26,143
05-427-000-150	Bank Fees	125	150	200	175	200	200	-	0%	200	200	200	200
05-427-000-200	Supplies	1,696	2,337	2,000	(39)	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
05-427-000-210	Utility Billing Expenses	5,295	4,497	2,800	4,013	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
05-427-000-220	Postage	2,091	2,004	2,300	2,315	2,300	2,300	-	0%	2,300	2,300	2,300	2,300
05-427-000-230	Toters	20,144	17,225	36,069	53,543	36,069	36,069	-	0%	4,000	4,000	4,000	4,000
05-427-000-314	Legal Expense	1,002	7,344	9,000	10,974	9,000	10,000	1,000	11%	10,000	10,000	10,000	10,000
05-427-000-316	Training & Seminars	-	-	500	-	500	500	-	0%	500	500	500	500
05-427-000-420	Dues/Subscriptions/Memberships	-	-	125	160	125	200	75	60%	200	200	200	200
05-427-000-450	Contracted Services - Solid Waste	457,098	469,950	444,336	351,003	457,665	714,000	256,335	56%	1,008,000	1,008,000	1,008,000	1,008,000
05-427-000-460	Contracted Services - Recycling	188,795	181,216	183,437	139,861	192,609	306,000	113,391	59%	432,000	432,000	432,000	432,000
05-427-000-700	Tipping Fees - Solid Waste	260,686	252,714	275,000	190,511	283,000	317,550	34,550	12%	317,550	317,550	317,550	317,550
05-427-000-725	Tipping Fees - Recycling	7,341	21,747	39,000	40,050	52,000	67,500	15,500	30%	67,500	67,500	67,500	67,500
05-427-000-800	Recycling Disposal	6,369	7,282	9,000	-	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
05-427-000-805	Electronic Waste Event	-	-	6,000	-	6,000	6,000	-	100%	6,000	6,000	6,000	6,000
05-427-000-810	Hazardous Waste Event	-	-	-	1,924	-	2,000	-	100%	2,000	2,000	2,000	2,000
TOTAL EXPENSES		972,638	966,466	1,031,685	814,144	1,076,003	1,499,547	423,544	39%	1,888,174	1,888,892	1,889,631	1,890,393
NET INCOME BEFORE OPERATING TRANSFERS		113,497	194,654	119,381	349,664	89,573	(271,747)	(361,320)	-403%	(635,774)	(636,292)	(636,831)	(637,393)
492 OPERATING TRANSFERS													
05-492-000-030	Transfer to Capital Fund	100,000	100,000	100,000	85,000	85,000	-	(85,000)	-100%	-	-	-	-
	Transfer to Water Resource Protection Fund			-	-	-	-						
Total 492 OPERATING TRANSFERS		100,000	100,000	100,000	85,000	85,000	-	(85,000)	-100%	-	-	-	-
Total Expenditures		1,072,638	1,066,466	1,131,685	899,144	1,161,003	1,499,547	338,544	29%	1,888,174	1,888,892	1,889,631	1,890,393
Net Ordinary Income		13,497	94,654	19,381	264,664	4,573	(271,747)	(276,320)	-6042%	(635,774)	(636,292)	(636,831)	(637,393)

CAPITAL FUND

The Capital Fund is used to account for major capital expenditures for the Township. Capital expenditures are expenses which result in the acquisition of a permanent asset. The Township's capitalization policy is to capitalize any asset which costs at least \$5,000. Asset purchases may be included in the Township's Capital Fund and may not be capitalized if they do not qualify.

The Capital Fund's primary source of revenue consists of transfers from the General and Solid Waste Funds or any grants that are received to offset expenditures.

The Township's debt payments (exclusive of the bond payments due to Sewer Authority borrowings) are recorded in the Capital Fund. Payments of principal are reflected as a reduction of long term debt on the balance sheet and thus are not included in the Capital Fund budget, which mirrors the income statement. The principal payments are reflected in the Cash Flow schedule.

During the budget process each year, each department head will submit a request for necessary capital purchases for the upcoming year. These requests are reviewed by the Township Manager and, if approved, are included in the Budget for the Supervisor's review and approval.

The Capital Fund is projected to have a fund balance of approximately \$1,216,000 at December 31, 2023. At the end of 2024, the fund balance is projected to be approximately \$1,028,000 or a decrease of 15.4%. The decrease is caused by expenditures in 2024 exceeding planned transfers.

Although smaller items are budgeted in the Capital Fund, such as the purchase of vehicles or equipment, the Township also has several ongoing projects which may take several years to complete.

Upland Farms – The Township began development of Upland Farms as a 56-acre passive recreational public park in late 2015. Construction included a fifty (50) space asphalt parking lot, 2,800 linear feet of 8' wide asphalt pedestrian trails, natural trails, storm water infrastructure, signage, and benches. The existing barn and farmhouse began major renovations in 2021 and they were completed in early 2022. The Barn was opened for public use and is available for rent.

During 2023, an HVAC system was installed to provide air conditioning for the barn.

On-going operating costs –With only a few months of experience, we project that electricity costs will increase by approximately \$4,000 annually for the HVAC system. Those costs should be offset by revenues from renting the barn during the summer.

The Facilities Division of the Public Works Department provides on-going maintenance services to all buildings and parks in the Township. The total cost allocated to all Township parks in the 2024 General Fund budget is \$233,165.

**Upper Uwchlan Township
Capital Fund
2024 Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Bud	Inc/(Dec)	2025	2026	2027	2028
(9/30/23)													
INCOME													
30-341-000-000	Interest Earnings	707	1,677	10,000	15,261	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
30-341-000-010	Grant revenue - County	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-341-000-020	Grant revenue - State	-	-	100,000	-	100,000	100,000	-	#DIV/0!	100,000	100,000	100,000	100,000
30-354-000-030	Grant revenue - Federal	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-354-000-040	Grant revenue - other	-	-	5,800	-	5,800	5,800	-	#DIV/0!	-	-	-	-
30-391-000-100	Sale of Fixed Assets	30,409	44,025	5,000	34,381	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
30-393-000-000	Capital income	-	-	-	118,544	-	-	-	0%	-	-	-	-
30-393-000-020	Proceeds from New Debt	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-393-000-030	Proceeds from Premium	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-393-000-400	Other financing sources	-	457	-	10,000	-	-	-	0%	-	-	-	-
Total Income before Operating Transfers		31,116	46,159	120,800	178,186	120,800	120,800	-	0%	115,000	115,000	115,000	115,000
INTERFUND OPERATING TRANSFERS													
								-					
30-392-000-001	Transfer From General Fund	1,995,344	1,500,000	1,500,000	562,868	450,000	450,000	-	0%	500,000	400,000	200,000	-
30-392-000-005	Transfer From Solid Waste Fund	100,000	100,000	100,000	-	85,000	-	(85,000)	#DIV/0!	-	-	-	-
30-392-000-030	Transfer From Municipal Authority	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Operating Transfers		2,095,344	1,600,000	1,600,000	562,868	535,000	450,000	(85,000)	-15%	500,000	400,000	200,000	-
TOTAL INCOME		2,126,460	1,646,159	1,720,800	741,054	655,800	570,800	(85,000)	-11%	615,000	515,000	315,000	115,000
EXPENSES													
Township Properties													
30-409-000-700	Capital Purchases - General	-	-	-	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
30-409-001-700	Capital Purchases - Executive	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-002-600	Capital Construction - Township Building	-	5,990	3,800	-	-	103,000	103,000	#DIV/0!	-	-	-	-
30-409-002-610	Capital Construction - Township Bldg Expansion	315	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-002-700	Capital Purchases - Township Building	-	-	-	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
30-409-003-600	Capital Construction - PW Building	36,102	18,615	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-003-700	Capital Purchases - PW Building	2,791	-	-	7,050	-	-	-	0%	-	-	-	-
30-409-004-600	Capital Construction - Milford Road	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-004-700	Capital Purchases - Milford Road	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		39,208	24,605	3,800	7,050	-	103,000	103,000	1461%	10,000	10,000	10,000	10,000
Police													
30-410-000-700	Capital Purchases	52,439	265,285	104,000	278,136	182,840	120,525	(62,315)	-22%	50,000	50,000	40,000	40,000
	Future Purchase	-	-	10,000	-	-	-	-	#DIV/0!	-	-	-	-
		52,439	265,285	114,000	278,136	182,840	120,525	(62,315)	-22%	50,000	50,000	40,000	40,000
30-413-000-700	Codes												
	Capital Purchases	-	62,817	35,000		34,000	-	(34,000)	#DIV/0!	-	-	-	-
		-	62,817	35,000	-	34,000	-	(34,000)	#DIV/0!	-	-	-	-
Public Works													
30-438-000-700	Capital Purchases - Vehicles	139,282		-	-	-	-	-	#DIV/0!	-	-	-	-
30-438-000-701	Capital Purchases - Equipment	13,000	195,448	202,700	450,428	149,800	223,382	73,582	16%	-	-	-	-
		152,282	195,448	202,700	450,428	149,800	223,382	73,582	16%	-	-	-	-

**Upper Uwchlan Township
Capital Fund
2024 Budget**

	Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2021	2022	2022	2023	2023	2024	'23 Bud	Inc/(Dec)	2025	2026	2027	2028
Parks												
All Parks												
30-454-000-700 Capital Purchases - All Parks	19,887	7,769	50,250	814	25,198	14,069	(11,129)	-1367%	15,000	15,000	15,000	15,000
Hickory Park												
30-454-001-600 Capital Construction	-	44,399	385,000	81,277	500,000	-	(500,000)	-615%	5,000	5,000	5,000	5,000
30-454-001-700 Capital Purchases	-						-	#DIV/0!	-	-	-	-
Fellowship Fields												
30-454-002-600 Capital Construction	287,747		29,800	37,718	-	-	-	0%	15,000	15,000	15,000	15,000
30-454-002-700 Capital Purchases	-	10,000	-	10,750	-	-	-	0%	-	-	-	-
Larkins Field												
30-454-003-600 Capital Construction	-		29,100		-	-	-	#DIV/0!	-	-	-	-
30-454-003-700 Capital Purchases	-		-		-	-	-	#DIV/0!	-	-	-	-
Upland Farms												
30-454-004-600 Capital Construction	2,108,616	216,893	-	232,095	200,000	-	(200,000)	-86%	-	-	-	-
30-454-004-610 Fund Raising	-		-		-	-	-	#DIV/0!	-	-	-	-
30-454-004-700 Capital Purchases	-	-	-	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	2,416,250	279,061	494,150	362,654	725,198	14,069	(711,129)	-196%	40,000	40,000	40,000	40,000
Trails												
30-455-000-650 Grant - Trails/Bridge	-	-	-	20,000	-	-	-	0%	-	-	-	-
30-455-000-651 Trails	540	1,155	-		50,000	125,000	75,000	#DIV/0!	-	-	-	-
30-455-000-652 Eagle Village Trail Extension (Sidepath Project)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	540	1,155	-	20,000	50,000	125,000	75,000	375%	-	-	-	-
Roads												
30-502-434-700 Traffic Signals	-	8,750	-	136,327	-	-	-	0%	-	-	-	-
Lyndell Road Bridge (shared w/East Brandywine)	-		43,850		-	-	-	#DIV/0!	-	-	-	-
LCR Crosswalk	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
East/West Link - Darrell Drive	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	-	8,750	43,850	136,327	-	-	-	0%	-	-	-	-
Emergency Management												
30-415-000-700 Capital Purchases	-	-	-	-	-	-	-		-	-	-	-
	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Village of Eagle												
30-506-000-100 Design - Village of Eagle Pocket Park	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-506-000-600 Construction - Village of Eagle	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Capital Expenditures	2,660,719	837,121	893,500	1,254,595	1,141,838	585,976	(555,862)	-44%	100,000	100,000	90,000	90,000
Debt Service												
30-500-471-001 Principal - 1st Loan - \$1.2M (#880)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-500-471-003 Principal - Fulton Bank Capital lease	53,956			-	-	-	-	#DIV/0!	-	-	-	-
30-471-000-100 Principal - Bonds, Series of 2019	-	220,000	-	-	-	-	-	#DIV/0!	-	-	-	-
30-500-471-003 Interest - Capital Lease	1,502			-	-	-	-	#DIV/0!	-	-	-	-
30-472-000-100 Interest - Bonds, Series of 2019	194,167	190,500	195,450	138,750	185,000	185,000	-	0%	178,250	171,200	164,000	154,200
30-472-000-200 Cost of Issuance - Series of 2019	-		-		-	-	-	#DIV/0!	-	-	-	-
30-472-000-300 Bond Amortization - Series of 2019	(12,355)		(12,355)	(6,178)	(12,355)	(12,355)	(0)	0%	(12,355)	(12,355)	(12,355)	(12,355)
30-500-472-001 Interest - 1st Loan (1.95%) (#880)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-500-472-003 Interest - Fulton Bank loan (2.6%)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Debt Service	237,270	410,500	183,095	132,572	172,645	172,645	(0)	0%	165,895	158,845	151,645	141,845
Total Capital Expenditures & Debt Service	2,897,989	1,247,621	1,076,595	1,387,167	1,314,483	758,621	(555,862)	-40%	265,895	258,845	241,645	231,845
Net Income Prior to Operating Transfers Out	(771,529)	398,538	644,205	(646,113)	(658,683)	(187,821)	470,862	-73%	349,105	256,155	73,355	(116,845)

**Upper Uwchlan Township
Capital Fund
2024 Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Bud	Inc/(Dec)	2025	2026	2027	2028
Operating Transfers													
30-505-000-010	To the General Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-505-000-020	To the Solid Waste Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	To the Water Resource Protection Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	To the Act 209 Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Operating Transfers		-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Net Income		(771,529)	398,538	644,205	(646,113)	(658,683)	(187,821)	470,862	-73%	349,105	256,155	73,355	(116,845)

Upper Uwchlan Township
Budget - 2024
Capital Purchases

	Total Cost	Amount Charged to Capital Fund in 2024	Amount Charged to MA in 2024	Total 2023 Cost
<u>Township Building</u>				
<u>Township Building</u>				
Police Dept. expansion - architect	\$ 15,000	\$ 15,000		15,000
Police Dept - parking lot fencing	68,000	68,000		68,000
Schoolhouse Audio Visual Improvements	\$ 20,000	20000		20,000
			-	-
Total Township Building	103,000	103,000	-	103,000
<u>Police Department</u>				
Report Management System	42,600	42,600		42,600
(\$10,500 in subsequent years)				
Vehicle - unmarked	65,000	65,000		65,000
Shields - 4	12,925	12,925		12,925
			-	-
Total Police	120,525	120,525	-	120,525
<u>Public Works Department</u>				
<u>General Equipment</u>				
3500 Dodge Diesels -(2) regular cab 8' bed	115,475	115,475		115,475
Felling or Kraftsman Trailer	55,589	55,589		55,589
Stainless Steel Fisher Snowplow - (3)	16,014	16,014		16,014
Truck body for new 3500 Dodge	14,022	14,022		14,022
Galion Stainless Steel Dump Bed	22,282	22,282		22,282
Total General Equipment	223,382	223,382		223,382
			-	-
Total Public Works	223,382	223,382	-	223,382
<u>Parks</u>				
One Scag Mowers - 72"	14,069	14,069		14,069
	14,069	14,069		14,069
Total Parks	14,069	14,069	-	14,069
<u>Roads, Bridges and Trails</u>				
<u>Trails</u>				
Preserve Trail (Upland to Preserve at Eagle)	125,000	125,000		125,000
	125,000	125,000	-	125,000
Total Trails and Bridges	125,000	125,000	-	125,000
TOTAL CAPITAL PURCHASES	\$ 585,976	\$ 585,976	\$ -	\$ 585,976

LIQUID FUELS FUND**MISSION**

The Commonwealth of Pennsylvania requires each municipality that receives Liquid Fuels funding to segregate those monies in a separate Fund and to use them only as prescribed by state statute for the maintenance of public roads.

DESCRIPTION OF SERVICES PROVIDED

The Liquid Fuels Fund was established to manage revenues and expenditures specific to the repair, maintenance, construction and re-construction of public roadways. The amount of a municipality's Liquid Fuels allocation is based on both census population and miles of roadway on their approved Liquid Fuels Inventory. To qualify for Liquid Fuels funding, a roadway must have a minimum right of way of 33'. The "cartway" (drivable surface) must be a minimum width of 16', and the roadway must be a minimum of 250' in length. In order to receive Liquid Fuels funding, the Township is required to submit to the Commonwealth of Pennsylvania a number of forms or reports to include: the MS-965 Actual Use Report, the MS-965P Project and Miscellaneous Receipts, the MS-965S Record of Checks, and the Department of Community and Economic Development's (DCED) Survey of Financial Condition. All Liquid Fuels expenditures must be made in compliance with the Liquid Fuels Tax Act. The Auditor General's Office audits the Township's Liquid Fuels Reports annually.

Liquid Fuels funding comes from the tax on each gallon of liquid fuels sold in the Commonwealth of Pennsylvania - the Oil Franchise Tax and the Oil Company Franchise Tax. Upper Uwchlan Township primarily uses Liquid Fuels funding for the maintenance of qualifying Public Works equipment, snow and ice removal and for the repair and re-paving of public roadways.

The Liquid Fuels Fund is projected to have a fund balance of approximately \$1,236,000 at December 31, 2023. At the end of 2024, the fund balance is projected to be approximately \$964,000, or a decrease of 22.0%. The Township re-paves approximately 2.7 miles of road each year and generally splits the cost between the Liquid Fuels Fund and the General Fund. The cash balance in the Liquid Fuels Fund has increased each year since annual expenses have been lower than the Motor Vehicle Fuel tax payments received from the Commonwealth of Pennsylvania. In 2023 the costs for repaving were paid entirely from the Liquid Fuels Fund. The 2024 Liquid Fuels budget reflects the same.

Budget Year	Population (Census - 2020)	Roadway Mileage	Liquid Fuels Allocation
2024	12,275	59.53	\$394,802 (est.)
2023	12,275	59.53	\$401,447 (actual)
2022	12,275	59.53	\$387,093 (actual)

ACCOMPLISHMENTS IN 2023

- Maintained, repaired, and repaved Upper Uwchlan Township's nearly 60 miles of roadway

GOALS FOR 2024

- Continue the road resurfacing program

**Upper Uwchlan Township
Liquid Fuels
2024 Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Bud	Inc/(Dec)	2025	2026	2027	2028
		(9/30/23)											
Beginning Cash Balance:										#REF!	#REF!	#REF!	#REF!
INCOME													
04-341-000-000	Interest Earnings	518	1,762	7,000	40,911	7,000	7,000	-	0%	14,000	14,000	14,000	14,000
04-389-000-001	Snow Agreement	657	679	600	693	600	600	-	100%	600	600	600	600
04-389-000-002	Turnback Maintenance	14,520	14,520	14,520	14,520	14,520	14,520	-	0%	14,760	14,760	14,760	14,760
04-355-000-002	Motor Fuel Vehicle Taxes	373,168	387,093	362,257	401,447	393,350	394,802	1,452	0%	394,802	404,802	414,802	424,802
	Total Income	388,863	404,054	384,377	457,571	415,470	416,922	1,452	100%	424,162	434,162	444,162	454,162
EXPENSES													
04-400-000-074	Equipment Purchase	-	11,260	-	-	-	-	-	0%	-	-	-	-
	<u>Expenses</u>												
04-432-000-239	Snow & Ice Supplies	63,852	59,432	75,000	19,641	75,000	75,000	-	0%	50,000	50,000	50,000	50,000
04-432-000-250	Vehicle Maintenance & Repair	3,989	-	4,000	-	4,000	4,000	-	100%	4,000	4,000	4,000	4,000
04-432-000-450	Snow & Ice Contrated Services	4,876	10,744	24,000	2,537	24,000	24,000	-	0%	24,000	24,000	24,000	24,000
04-438-000-239	Road Project Supplies	-	(86)	31,800	-	31,000	31,000	-	#DIV/0!	6,000	6,000	6,000	6,000
04-439-001-250	Resurfacing	213,491	5,826	275,000	386,143	549,333	549,333	-	0%	275,000	275,000	275,000	275,000
04-439-002-250	Base Repairs	-	-	6,000	-	6,000	6,000	-	#DIV/0!	6,000	6,000	6,000	6,000
04-438-000-450	Road Project Contracted Service	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Total Expenses	286,208	75,916	415,800	408,321	689,333	689,333	-	0%	365,000	365,000	365,000	365,000
	Total Expenses & Equip Purchases	286,208	87,176	415,800	408,321	689,333	689,333	-	0%	365,000	365,000	365,000	365,000
04-472-000-003	Operating Transfers	-	-	-	-	-	-	-	-	-	-	-	-
	Net Income	102,655	316,878	(31,423)	49,250	(273,863)	(272,411)	1,452	100%	59,162	69,162	79,162	89,162

WATER RESOURCE PROTECTION FUND

MISSION AND HISTORY

Upper Uwchlan Township contains parts of both the Brandywine Creek and Pickering Creek Watersheds. Contained within the former is the Marsh Creek watershed, which comprises 20 square miles of the Brandywine Creek watershed. The Marsh Creek watershed is of high quality and serves as headwaters for the East Branch of the Brandywine Creek. The Township's water bodies, streams, watersheds, wetlands, floodplains, and riparian buffers have significant value and influence on water supply, water quality, flood control, and wildlife habitats. When properly protected and managed, these interrelated systems can act to filter pollutants, control flows so as not to contribute to or exacerbate downstream flooding conditions, and protect wildlife habitats.



Marsh Creek Lake is an important resource for flood control and water quality, as well as a recreation resource. Marsh Creek State Park attracts nearly 2 million visitors annually.

Upper Uwchlan Township has a National Pollutant Discharge Elimination System (NPDES) permit that sets minimum standards and procedures that the Township must meet around stormwater control, pollutant reduction and prevention, and municipal operations. The Township is mandated by the Environmental Protection Agency (EPA) and the Pennsylvania Department of Environmental Protection (PADEP) to have a Stormwater Management Program which addresses both water quality and quantity.

The Water Resource Protection Fund (*previously known as the Stormwater Management Fund*) was established in July 2014 for the purpose of dedicating resources to protect and preserve our watersheds, reduce pollutants, and control storm water run-off and flooding.

In early 2015, the Township formed a committee to assess what will need to be done to comply with the unfunded Federal mandates under the NPDES Phase II stormwater regulations which are part of the Federal Clean Water Act of 1972. Outside consultants were engaged to assist the Township in reviewing the stormwater projects that will need to be completed – basin restoration, inlet cleaning and maintenance, storm drain cleaning and repair, street sweeping etc. to maintain water quality and prevent or reduce flooding. Funding has not yet been allocated for Phase III of this project, which includes analysis and public outreach regarding the implementation of a stormwater fee.

DESCRIPTION OF SERVICES PROVIDED

Upper Uwchlan Township is a participant in and is complying with all the requirements of the Pennsylvania Department of Environmental Protection's (DEP) Municipal Separate Storm Sewer System (MS4) program. The goals of the MS4 program and Upper Uwchlan Township are to reduce the discharge of pollutants from the Township, to protect water quality, and to satisfy requirements of the Clean Water Act. Stormwater point discharges to waters of the U.S. are regulated using NPDES permits. As an MS4, Upper Uwchlan Township is required to comply with the NPDES program. Under the NPDES stormwater program, permittees must develop a stormwater management plan that provides the

details of how the community will comply with the requirements of the permit. Annual reports on the Township's compliance with the MS4 mandates are completed and submitted by staff and consultants. Permits are based on a framework of six minimum control measures: Public education and outreach, public participation and involvement, illicit discharge detection and elimination, construction site runoff control, post-construction storm water management in new development and redevelopment, and pollution prevention and good housekeeping for municipal operations and maintenance.

2023 HIGHLIGHTS

In 2018, Upper Uwchlan Township was awarded grant funding through the Department of Environmental Protection (DEP) for a stormwater management project. The Township's project, Restoration of the Marsh Creek Watershed, was one of 61 projects selected by the DEP. Work on the project began in early 2021. The project includes the construction of a naturalized detention basin at Upland Farms and the naturalization of Township owned detention basins located off Heather Hill Drive. Working with T&M Associates, the Township completed design, survey, and engineering for the projects in 2021. Project will be bid out in 2024.



Improving stormwater drainage at Upland Farms is one goal of the Marsh Creek Watershed Improvement Program projects.

The Water Resource Protection Fund is projected to have a Fund Balance of approximately \$639,000 at December 31, 2023. At the end of 2024, the projected Fund Balance is expected to be approximately \$564,000 or a decrease of 11.80%.

ACCOMPLISHMENTS IN 2023

- Repaired or rebuilt 44 inlets (*as of October 2023*)
- Replaced a 20' stormwater pipe on the property of 4 Matisse Drive
- Replaced an 84' stormwater pipe on Christine Drive
- Replaced a 29' stormwater pipe on Auburn Drive
- Cleaned out pipe crossings throughout the township
- Cleaned out approximately 2,000 inlets throughout the year
- Performed street sweeping on approximately 238 lane miles
- Mowed the Township's five basins 30 times

GOALS FOR 2024

- Continue maintenance and repair of existing stormwater infrastructure
- Complete the retrofit two (2) Township owned stormwater detention basins
- Complete construction of the naturalized stormwater detention area at Upland Farms
- Dig stormwater swale on E. Township Line Road
- Re-start the program begun in 2015 to address the requirements of the NPDES stormwater regulations

Staffing Statistics – as of the end of each year presented

	2024	2023	2022
Full time:	1	1	-
Total FTE's	1	1	-

Due to the increase in the number of facilities, the frequency of maintenance, the need for a dedicated stormwater management staff member has become apparent. Assigning a new member of the Public Works staff to these projects will allow the existing staff to keep up with other demands of the department. As the Water Resource Protection program is developed, staffing needs will continue to be assessed.

STATISTICS

	2024*	2023	2022
Storm water basins privately owned	95	95	89
Storm water basins Township owned	6	6	5
Storm water inlets	1,785	1,776	1,776
Outlet structures	74	70	70
End-walls	150	145	145
Head-walls	60	56	56
Flared End Sections	37	36	36
Manholes	140	121	121

*Estimates based on construction and developments which may be completed in 2024.

PERFORMANCE MEASURES*Township Goals Supported:*

- Protect Natural Resources and Systems - Marsh Creek and Pickering Valley Watersheds
 - Protect the local watershed by appropriately managing storm water infrastructure via the development and management of a Water Resource Protection program
 - Continued collaboration on projects such as the Brandywine Creek Greenway
- Effective and Efficient Township Services
 - Protect and preserve investment in public facilities
 - Continue to identify and employ technological advances to promote access, maximize efficiencies and increase productivity of employees

**Upper Uwchlan Township
Water Resource Protection Fund
2024 Budget**

		Actual	Actual	Budget	Actual	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	YTD 2023	2023	2024	'23 Bud	Inc/(Dec)	2025	2026	2027	2028
		(9/30/23)											
INCOME													
08-341-000-010	Interest Earnings	47	581	600	9,144	600	12,500	11,900	1983%	1,500	1,500	1,500	1,500
08-361-000-100	Usage Fees	-		-	-	-	-	-	#DIV/0!	376,320	752,640	752,640	752,640
08-354-000-010	County Grants - VPP	-		-	-	-	-	-	#DIV/0!	-	-	-	-
08-354-000-020	State Grants	45,450	9,701	235,482	-	-	275,000	275,000	117%	-	-	-	-
08-392-000-010	Transfer from General Fund	245,000	245,000	245,000	-	300,000	186,000	(114,000)	-47%	-	-	-	-
	Transfer from Capital Fund	-		-	-	-	-		#DIV/0!	-	-	-	-
08-392-000-020	Transfer from Municipal Authority	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Miscellaneous Revenue	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Income		290,497	255,282	481,082	9,144	300,600	473,500	172,900	#DIV/0!	377,820	754,140	754,140	754,140
Expenses													
08-404-000-100	Wage allocation from Public Works	-	-	60,748	-	60,748	-	(60,748)	-100%	106,821	109,552	112,356	115,236
08-404-000-311	Legal Expense	-	2,143	-	58	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
08-406-000-010	Grant Application Fees	-	-	-	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
08-406-000340	Public Relations	-	-	-	-	-	-						
08-408-000-010	Engineering	-	6,976	-	-	5,000	5,000	-	#DIV/0!	10,000	10,000	10,000	10,000
08-408-000-020	Feasibility Studies	-	1,745	140,022	-	140,022	-	(140,022)	-100%	-	-	-	-
08-420-000-035	Permits	17,969	18,770	-	2,500	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
08-420-000-260	Small Tools & Equipment	2,415	1,682	600	2,196	1,500	1,500	-	0%	1,000	1,000	1,000	1,000
08-446-000-101	Allocated Wages	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-446-000-200	Supplies	15,133	19,972	27,112	10,025	27,112	27,112	-	0%	25,000	25,000	25,000	25,000
08-446-000-230	Gas & Oil	-		2,400	-	2,400	2,400	-	0%	2,000	2,000	2,000	2,000
08-446-000-235	Vehicle Maintenance	-	549	4,250	2,565	4,250	4,250	-	0%	4,000	4,000	4,000	4,000
08-446-000-250	Maintenance & Repair	-	219	11,700	6,369	25,600	25,600	-	0%	2,000	2,000	2,000	2,000
08-446-000-316	Training & Seminars	-		2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
08-446-000-450	Contracted Services	9,323	11,527	30,000	9,317	30,000	20,000	(10,000)	-33%	20,000	20,000	20,000	20,000
08-446-001-250	Maintenance & Repair- MA	-		-	-	-	-	-	#DIV/0!	-	-	-	-
08-446-000-400	Construction	-		-	-	-	-	-	#DIV/0!	-	-	-	-
08-446-005-600	Construction - Marsh Creek Watershed	46,950	-	235,482	-	-	461,000	461,000	196%	-	-	-	-
Total Expenses		91,790	63,583	514,314	33,030	298,632	548,862	(150,022)	#DIV/0!	187,821	190,552	193,356	196,236
Total Expenses		91,790	63,583	514,314	33,030	298,632	548,862	(150,022)	#DIV/0!	187,821	190,552	193,356	196,236
Net Income		198,707	191,699	(33,232)	(23,886)	1,968	(75,362)	322,922	#DIV/0!	189,999	563,588	560,784	557,904

SEWER FUND

The Sewer Fund is a proprietary fund used by Upper Uwchlan Township to account for the resources necessary to operate the sewer system that is managed by the *Upper Uwchlan Township Municipal Authority (Sewer Authority or Authority)*. All of the land, sewage treatment plants, pump stations, collection systems etc. used in the operations of the sewer system are owned by Upper Uwchlan Township. The Township established the Sewer Authority and appointed members to its Board to operate the sewer system.

The Sewer Authority has a separate budget and prepares financial statements separately from the Township, although their financial statements are included in the audited annual financial statements of the Township as a component unit of the Township.

General Obligation Bonds – Series of 2019

The Township issued \$10,750,000 of General Obligation Bonds, Series of 2019 on December 11, 2018. The bonds closed on January 9, 2019. The bond proceeds are being used for both Township purposes and to expand the sewer system operated by the Upper Uwchlan Township Municipal Authority. The portion of the debt service that is attributable to the Municipal Authority (\$5,280,000) has been recorded in the Sewer Fund. The portion that is attributable to the Township (\$5,470,000) has been recorded in the Capital Fund.

To facilitate processing of construction payments, the Sewer Authority's portion of the bond proceeds were deposited into the Sewer Authority's bank account. A corresponding liability to the Sewer Fund in that amount was established on the Authority's books. The Sewer Fund has recorded a receivable from the Authority in the same amount.

The Authority has agreed to reimburse the Sewer Fund under an Operations and Management Agreement for the interest and principal payments annually.

General Obligation Bonds – Series of 2014 and Series A of 2019

In August, 2019 market conditions were advantageous for a current refunding of the Township's General Obligation Bonds, Series of 2014. The Township and Authority issued \$5,105,000 of General Obligation Bonds Series A of 2019 which closed on September 5, 2019. The sole purpose of this bond issue was to refund the General Obligation Bonds, Series of 2014. The Township issued the General Obligation Bonds, Series of 2014, five years ago to finance the construction of Phase II of the Route 100 Wastewater Treatment Plant and Collection System. The refunding – or early redemption – of the bonds provided a present value cost savings to the Township of \$567,080 or 11.14% of the refunded principal of \$5,090,000.

Under the Operations Agreement with the Municipal Authority, the Authority has agreed to reimburse the Township for its portion of the debt service on the bonds. The Sewer Fund's primary source of revenue consists of receipts from the Sewer Authority equal to the amount of payments on the bonds.

**Upper Uwchlan Township
Sewer Fund
2024 Budget**

		Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Bud	Inc/(Dec)	2025	2026	2027	2028
(9/30/23)													
INCOME													
15-341-000-000	Interest Earnings	66	310	1,000	2,610	1,000	4,000	3,000	300%	4,000	4,000	4,000	4,000
15-342-000-100	Operation/Mgmt Agreement - Series of 2014	-	-	-	-	-	-	-	100%	-	-	-	-
15-342-000-200	Operation/Mgmt Agreement - Series of 2019	236,741	235,984	236,744	102,323	235,244	239,344	4,100	100%	238,294	237,244	237,244	235,844
15-342-000-300	Operation/Mgmt Agreement - Series A of 2019	336,198	336,997	336,200	58,666	332,700	334,475	1,775	100%	334,475	331,175	331,775	337,275
15-387-000-000	Contributions from Private Sector	-	-	-	-	-	-	-	0%	-	-	-	-
15-387-000-001	Asset Contribution from Private Sector	-	-	-	-	-	-	-	0%	-	-	-	-
15-392-000-000	Transfer from Municipal Authority	-	-	-	-	-	-						
Total Income		573,005	573,291	573,944	163,599	568,944	577,819	8,875	#DIV/0!	576,769	572,419	573,019	577,119
Expenses													
15-400-000-461	Bank Fees	500	500	800	1,000	800	1,000	200	25%	1,000	1,000	1,000	1,000
15-400-000-463	Misc. Expenses	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
15-472-000-105	Bond Interest Expense-Series of 2019	206,679	205,922	206,744	153,634	205,244	204,344	(900)	100%	203,294	202,244	200,844	199,444
15-472-000-110	Bond Interest Expense-Series A of 2019	125,848	121,639	126,200	88,091	117,700	114,475	(3,225)	100%	111,175	106,775	102,275	96,400
15-472-000-300	Bond Amortization Expense-Series of 2014	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
15-472-000-305	Bond Amortization Expense-Series of 2019	829	829	829	415	829	829	0	0%	829	829	829	829
15-472-000-310	Bond Amortization Expense-Series A of 2019	(6,645)	(6,645)	(6,645)	(3,323)	(6,645)	(6,645)	(0)	0%	(6,645)	(6,645)	(6,645)	(6,645)
15-493-000-083	Depreciation Expense	469,178	504,075	-	-	-	-	-	0%	-	-	-	-
	Loss on Disposal of Asset			-	-	-	-	-	0%	-	-	-	-
Total Expenses		796,389	826,320	328,928	239,817	318,928	315,003	(3,925)	#DIV/0!	310,653	305,203	299,303	292,028
Transfers													
15-492-000-010	Transfer to Municipal Authority	-	-	-	-	-	-	-	0%	-	-	-	-
		-	-	-	-	-	-	-	0%	-	-	-	-
Total Expenses and Transfers Out		796,389	826,320	328,928	239,817	318,928	315,003	(3,925)	#DIV/0!	310,653	305,203	299,303	292,028
Net Income		(223,384)	(253,029)	245,016	(76,218)	250,016	262,816	12,800	#DIV/0!	266,116	267,216	273,716	285,091

ACT 209 FUND

DESCRIPTION OF SERVICES PROVIDED

The ACT 209 Fund was established in order to manage and account for the funds received from the ACT 209 traffic impact fees imposed on new development or re-development that generates increased traffic volumes within the Township. Ordinance #99-01 established the ACT 209 traffic impact fee in compliance with the Pennsylvania Municipalities Planning Code. The purpose of the ACT 209 traffic impact fee is to provide the funds necessary to make transportation capital improvements to support existing traffic volumes and traffic volumes projected to be generated by new growth and development in the Township. The Township's ACT 209 transportation impact fee, as revised and adopted in 2016, is currently \$2,334 per weekday (M-F) peak hour (4:00 PM – 6:00 PM) new trip.

ACT 209 requires certain engineering studies, reviews, and plans in order to substantiate the impact fee to include: the Land Use Assumptions Report (LUAR), the Roadway Sufficiency Analysis (RSA), and the Capital Projects Improvement Plan (CPIP). As part of the Township's efforts to update the Comprehensive Plan, a DRAFT LUAR was completed in 2013, reviewed, updated, and adopted in 2015. The RSA and the CPIP were revised and updated in 2015/2016 and finally adopted in 2016. All planning activity was funded from the General Fund with expenditures from the ACT 209 Fund being used for only activities authorized by ACT 209.

The Act 209 Fund is projected to have a fund balance of approximately \$1,089,000 at December 31, 2023. At the end of 2024, the fund balance is projected to be approximately \$1,119,000 or an increase of 2.75%.

ACCOMPLISHMENTS IN 2023

- All residential and commercial land development activity taking place within the designated ACT 209 Transportation area is charged the Act 209 Transportation Impact Fee. This fee is calculated based on newly generated trips during the evening peak hour period. These reviews are ongoing during the land development process.

GOALS FOR 2024

- Continue to monitor traffic volume and occupancy in and around the Township as it relates to the traffic signal system and future capital construction projects
- Coordinate with developers of land development projects in the review process in order to advance transportation related capital improvements projects required as a result of development growth.
- Finalize design and permitting for a traffic signal to be located at Little Conestoga Road and Milford Road
- Evaluate, on an ongoing basis, grant funding opportunities for capital improvement projects which will increase/improve volume or capacity on the Township roadway network.

Upper Uwchlan Township
ACT 209
2024 Budget

		Actual	Actual	Budget	Actual - 9/30/23	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Bud	Inc/(Dec)	2025	2026	2027	2028
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	575	2,278	1,000	29,723	1,000	30,000	29,000	2900%	30,000	30,000	30,000	30,000
09-379-000-010	Transportation Impact Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-380-000-000	Misc Revenue	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-395-000-200	Transfer from Capital Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Income		575	2,278	1,000	29,723	1,000	30,000	29,000	#DIV/0!	30,000	30,000	30,000	30,000
Expenses													
09-427-000-150	Bank Fees	-	-	-	125	-	150		#DIV/0!	150	150	150	150
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		-	-	-	125	-	-	-	#DIV/0!	-	-	-	-
Net Income		575	2,278	1,000	29,598	1,000	30,000	29,000	#DIV/0!	30,000	30,000	30,000	30,000

GLOSSARY

Accrual Basis of Accounting – The basis of accounting in which revenues are recognized when they are earned and expenses are recognized when they are incurred.

Act 209 Transportation Plan – refers to Act 209 of the Pennsylvania Legislature, enacted on July 31, 1968. It provides for traffic impact fees for development or re-development that generates increased traffic volumes within municipalities.

Act 537 Plan – refers to the Pennsylvania Sewage Facilities Act, as amended, enacted on January 24, 1966 to correct existing sewage disposal problems and prevent future problems. The Act requires proper planning in all types of sewage disposal situations. Local municipalities are largely responsible for administering the Act 537 sewage disposal program.

ACFR – abbreviation for Annual Comprehensive Financial Report. The ACFR expands upon full GAAP financial statements by including a large amount of statistical data that is unique to the municipality. Previously referred to as the “Comprehensive Annual Financial Statement”.

Amortization – this is the process of systematically reducing the value of an intangible asset.

Annual Comprehensive Financial Report – The official financial report of a municipal entity. It includes management’s discussion and analysis, financial statements, supporting schedules and required supplementary information and statistics on the municipality.

Assets – Property owned by the Township that has a monetary value.

Audit – See “Financial Statement Audit”.

Balanced Budget – A budget is considered balanced when budgeted revenues equal or exceed budgeted expenditures. (also known as a “structurally balanced budget”)

Bonds – an instrument of indebtedness from the bond issuers to the holders. It is a fixed income investment where the investor (holder) loans money for a fixed period of time to the bond issuer (usually a municipality or corporation) at a stated interest rate.

Capital assets – any tangible or intangible asset that has an initial useful life extending beyond a single reporting period. Assets such as land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, works of art or of historical significance are normally capital assets.

Capital Expenditures – Money expended to purchase capital assets.

Comprehensive Annual Financial Report – The official financial report of a municipal entity. It includes management’s discussion and analysis, financial statements, supporting schedules and required supplementary information and statistics on the municipality.

GLOSSARY, cont'd

DDB – “DDB” is an abbreviation for Dry Detention Basin. A dry detention basins’ outlets have been designed to detain storm water runoff for a minimum period of time (ie. Usually 24 hours) to allow particles and pollutants to settle. Unlike wet ponds, they do not have a permanent pool of water.

Debt Limit – The State-set maximum amount of legally permitted outstanding net debt.

Delaware Valley Insurance Trust (DVIT) – A regional risk sharing pool providing property, liability and/or health coverage to its participating members which consists of municipalities in Southeastern Pennsylvania. The Trust was formed under the authority granted by the Pennsylvania Intergovernmental Cooperation Act and the Pennsylvania Political Subdivision Tort Claims Act.

The Township currently has all of its insurance coverage through DVIT.

Depreciation – the process of systematically reducing the value of a capital asset.

Electoral Debt - Debt incurred with the approval of the voters

Enterprise Funds – Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Fiduciary Fund – a fund whose assets are held in trust. For example, a pension plan.

Financial statement audit – An examination designed to provide independent assurance that financial statements are fairly presented. Typically performed by an independent firm of Certified Public Accountants.

Full-time Equivalent (FTE) – An employee’s scheduled hours divided by the employer’s normal workweek. For example an employee who works 10 hours per week for an employer with a 40 hour workweek would be 0.25 FTE.

Fund – A fiscal and accounting tool with a self-balancing set of accounts to record revenues and expenditures.

Fund Balance – Fund balance is the net position of a governmental fund. It is equal to the difference between assets, liabilities, deferred outflows of resources and deferred inflows of resources. It is the “equity” of a governmental fund.

GAAP - GAAP is an abbreviation for Generally Accepted Accounting Principles which are the standard framework and guidelines used in financial accounting in the United States of America. The Financial Accounting Standards Board is responsible for issuing new accounting pronouncements.

GASB - GASB is an abbreviation for The Government Accounting Standards Board. GASB is the authoritative accounting and financial reporting standard –setting body for state and local governments.

GLOSSARY, cont'd

General Fund - An accounting entity used to account for all revenue and expenditures applicable to the general operations of the departments of the Township, and to record all financial transactions not accounted for in another fund.

GFOA – GFOA is the abbreviation for The Government Finance Officers Association. The GFOA is a national professional organization comprised of people who are working in government finance on a state, local or federal level. The GFOA holds educational training seminars nationally and also provides information on “Best Practices”, as well as other services, to its members. State and local chapters provide local training on a monthly, quarterly, or annual basis.

Governmental Funds – Funds generally used to account for tax supported activities. There are five types of governmental funds: the general fund, special revenue funds, capital projects funds, and permanent funds.

Impervious Coverage - Impervious coverage refers to any man-made surfaces, along with compacted soil, that water cannot penetrate. Examples, are asphalt, concrete, and rooftops.

LUAR – is the abbreviation for a Land Use Assumptions Report.

Major Fund – A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor’s report.

Millage or “mills” – the property tax rate that an owner of real property is required to pay to the taxing authority. A “mill” is one thousandth of a currency unit. For example, to obtain the amount of tax, multiply the assessed value of the property times the millage rate and then divide by 1,000.

Modified Accrual Basis of Accounting – an accounting method that combines elements of the two basic accounting methods, cash basis and accrual basis. Revenues are recognized when earned, measurable and available. Expenses are recognized when the liability is incurred.

MS-4 – Under the 1987 Clean Water Act Amendments, the U.S. EPA developed new regulations to address storm water that might impact water quality. These new “Municipal Separate Storm Sewer System” (MS4) regulations were established by the EPA and are administered in Pennsylvania by the Pennsylvania Department of Environmental Protection (“DEP” or “PADEP”).

MUTCD Standards –this refers to the Federal Highway Administration manual on Uniform Traffic Control Devices.

Non-electoral Debt – Debt not approved by the voters.

GLOSSARY, cont'd

Non-Major Funds – Funds that account for the proceeds of specific revenue sources that are restricted or assigned expenditures for specified purposes. They include: the Liquid Fuels Fund, Act 209 Fund, and the Water Resource Protection Fund.

NPDES permit – National Pollutant Discharge Elimination System permit. Permits are issued by PADEP.

PADEP – Pennsylvania Department of Environmental Protection

PEMA – Pennsylvania Emergency Management Agency

Proprietary Fund - A Fund that focuses on the determination of operating income, changes in net position, financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Scheduled interest - is the amount of interest that would be paid by following the bank's amortization schedule. If the Township pays additional principal amounts during the remaining years of the loan, the actual amount of interest paid will be less.

Second Class Township – a second class township is defined as having a population of less than 300 inhabitants per square mile and in Pennsylvania they are governed by the Second Class Township Code, enacted by the state legislature on May 1, 1933, as amended.

Self-Liquidating Debt – Debt to be paid solely from rents, rates or other charges to the ultimate users of the project to be financed by such debt.

Subsidized Debt – Debt the principal and interest on which will be covered by subsidies or reimbursements to be paid to the Township by the Commonwealth of Pennsylvania or the federal government, or under a subsidy contract with the Township, by another local government unit or an authority.

WWTF – Waste Water Treatment Facility