

Upper Uwchlan Township

County of Chester, Commonwealth of Pennsylvania



2025 Budget

Adopted December 16, 2024

Table of Contents

	<u>Page</u>
1. Executive Summary	
Table of Contents	1
GFOA Distinguished Budget Presentation Award for 2024	3
Budget Message	4
Top Questions Residents Ask	8
About Upper Uwchlan Township	10
Upper Uwchlan Township's Strategic Goals	14
Financial Overview of all Township Funds	15
Projected Changes in Fund Balances	16
Five Year Projected Cash Flow	17
Description of the Township's Fund Structure	19
Basis of Budgeting and Accounting	23
Budget Schedule	24
Organization Chart	26
Summary of Staff Positions	27
2. General Fund	
General Fund Budget Summary – Five Year Plan	28
Graph of General Fund Revenue by Source	29
Real Estate Tax Comparison Graph – Year to Year	30
Real Estate Tax Comparison Graph - By Entity	31
Financial Policies	32
Summary of Revenues	54
Fund Expenditures by Activity Graph	59
General Fund – Detailed Budget	60
<u>Departmental Summaries:</u>	
General Government	71
Executive	75
Audit	82
Tax	83
Legal	84
Technology	85
Engineering	86
Township Properties	88
Police	89
Codes	102
Planning & Zoning	108
Public Works	109
Parks	118
Other Services	
Fire and Ambulance	124
Other Services	126

Table of Contents, continued

3. Long-Term Debt	
Outstanding Debt Obligations	128
General Obligation Bonds – Series of 2019 and Series A of 2019	129
Debt Service – Series of 2019	132
Debt Service – Series A of 2019	133
4. Solid Waste Fund	
Fund Summary	134
Solid Waste Fund Budget	140
5. Capital Fund	
Fund Summary	141
Capital Fund Budget	142
Schedule of Proposed Capital Purchases	145
6. Liquid Fuels Fund	
Fund Summary	146
Liquid Fuels Budget	147
7. Water Resource Protection Fund	
Fund Summary	148
Water Resource Protection Fund Budget	151
8. Sewer Fund	
Fund Summary	152
Sewer Fund Budget	153
9. Act 209 Fund	
Fund Summary	154
Act 209 Budget	155
10. Glossary	157



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Upper Uwchlan Township
Pennsylvania**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

UPPER UWCHLAN TOWNSHIP

MEMORANDUM

TO: Board of Supervisors

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

RE: 2025 Budget Message

DATE: December 16, 2024

2025 Budget Message

Introduction

We are pleased to present the Township's 2025 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 eleven consecutive years and the GFOA Certificate of Achievement for Excellence in Financial Reporting for the past eight 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 2024 slowed from previous years but we still expect to see more new homes built and occupied during 2025 especially at the Preserve at Marsh Creek. 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. (See more on the Solid Waste Fund below) Fieldstone at Chester Springs, an assisted living facility, located at the corner of Byers Road and Graphite Mine Road opened in the Fall of 2024 and has so far had little effect on Township services.

All of the short-term considerations were also included in long term projections. As a relatively small municipality, the Township can only plan a few 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 a number of 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 2024 in Review

At the end of fiscal 2024, it is expected that the Township's General Fund will have an excess of revenues over expenditures of at least \$1,150,000 before transfers to other funds and strong fund balances in all operating funds. Earned income tax revenue will end the year at least \$350,000 over the 2024 budget. Real estate taxes and real estate transfer taxes combined are expected to meet budget.

The Township completed the installation of a sound system at the Upland Farm Barn, completed the basin retrofit project at Heather Hill and Aubrey Circle basins, and are finalizing the purchase of two open space parcels, 511 Byers Road and 640 Little Conestoga Road. The Township was successful in applying for grants in 2024. The Township received \$1.7 million for the Reserve Trail project, \$700,000 for Hickory Park renovation project, \$130,000 for the Eagle Mobility Study, \$195,000 for Traffic Signal Improvements and \$6,000 for tree planting. The Traffic Signal Improvements, Eagle Mobility Study and the Hickory Park Project should begin in 2025. The reserve trail should start in early 2026.

Numerous Township staff and volunteers have been working on three important planning documents over the last year and all should be completed in 2025. The plans are as follows, Village Concept Plan, Village Design Guidelines, and the Township Comprehensive Plan. The Active Transportation Plan was completed in early 2024.

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 2025 Budget Revenue

The major sources of revenue to the Township are the earned income tax (54.8%) and real estate property taxes. Earned income tax revenues in 2024 exceeded the 2024 budget and were increased 3% in the 2025 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 14.6% of the Township's annual revenue. Other regular revenue sources include the real estate transfer tax of 8.1%, building permit fees of 5.6% and cable franchise fees of 2.2%. 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 2025 General Fund operating budget totals **\$8,554,612** 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 2024, the Police Department had one officer leave the force and a new officer will be brought on in early 2025. 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. Also, the salary increase provided in the Collective Bargaining Agreement for the officers is 3.5% in 2025.

In November, 2024 the Police Department was offered a K9 officer from a Homeland Security grant. The Township had previously had several K9 officers, but the last one was retired several years ago. One of the officers will begin training with the K9 before the end of the 2024 year. The grant will provide some benefits for the dog; \$10,000 has been included in the 2025 Budget for routine costs. In the event the K9 is injured or becomes ill, veterinary costs could greatly exceed the amount budgeted.

Solid Waste Fund Budget

The 2025 budget totals **\$1,475,707**. The Township entered into a new five-year contract with AJ Blosenski to collect both solid waste and recycling, which was effective August 1, 2024. The Township had been expecting a large increase in the cost based on what neighboring municipalities were reporting as they were also recontracting with their service providers. The new contract resulted in a 35% cost increase. It was necessary for the Township to increase the fees charged to residents for the first time since 2008. Annual trash and recycling fees will increase in 2025 from \$315.00 to \$425.00 annually effective January 1, 2025.

Liquid Fuels Budget

The 2025 budget totals **\$710,013**. 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 \$565,813 on road resurfacing in 2025. Funding will be entirely from the Liquid Fuels Fund cash reserves in 2025; as it was in 2024.

Capital Fund Budget

The 2025 Capital Fund budget is **\$857,438**. In 2024, the Township was notified that it had been successful in several grant applications. One of those grants included \$700,000 for Hickory Park improvements, which are expected to be done in 2025. The Township will also receive \$1.7 million for the Reserve Trail project, which will not start until 2026.

The Township plans to purchase several vehicles in 2025; one for the Police Department and one for administration. The Public Works Department plans to purchase a mower as well as smaller equipment.

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.

2025 Budget – All Funds

Fund	2025 Budget	2024 Budget	+/- (%)
General Fund	\$8,554,612	\$7,457,217	14.7%
Capital Reserve Fund	\$857,438	\$1,314,483	(46.9%)
Solid Waste Fund	\$1,475,707	\$1,161,003	27.1%
Water Resource Protection Fund	\$93,612	\$298,632	(68.7%)
Liquid Fuels Fund	\$710,013	\$689,333	3.0%
ACT 209 Traffic Impact Fee Fund	-	-	-
Sewer Fund	\$310,653	\$318,928	(2.6%)
Total	\$12,002,035	\$11,239,596	6.8%

Total Employees (see page 27 for more details)

Upper Uwchlan Township Employees (FT)	Number
Non-Uniform	21
Uniform	17

TOP QUESTIONS RESIDENTS ASK

1. How much will my real estate taxes be in 2025?

- The real estate taxes you pay to Upper Uwchlan Township of 1.034 mills will remain unchanged from 2024 and have not been increased since 2006. Chester County's adopted budget for 2024 includes a county tax of 4.551 mills. The County has not yet adopted a budget for 2025.
- 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 2025?

- Keystone Collections Group began collecting the Township's real estate taxes beginning in 2024. Chester County had collected the Township taxes from 2021 through 2023 – if you need any information pertaining to those years, you should contact the Chester County Treasurer's Office. Township real estate bills are mailed in early February and contain multiple methods of making payment.

3. How do I reserve Upland Farm Barn for an event?

- To reserve the Barn at Upland Farm everything you need can be found on our website, under "How Do I? – Rent the Barn at Upland Farm". You can also call or visit the Township Office directly. Our staff will be happy to help you.

4. How do I find out about upcoming Township events?

There are several ways to stay informed about upcoming events in our township:

- **Visit Our Website:** Check our Township's website for an up-to-date calendar of events, announcements, and detailed information about upcoming activities.
- **Follow Us on Social Media:** Stay connected by following our official social media accounts on Facebook, and Twitter. We post regular updates, event reminders, and photos from past events.
- **Look for Our Biannual Newsletter in the Mail and Online:** Our newsletter has the latest event details, news, and township updates delivered straight to your mailbox.
- **Check Local Bulletin Boards:** Visit our local community parks to find flyers and posters about upcoming events.
- **Township Email Alerts:** Sign up for email alerts via our website to receive notifications about special events and activities directly in your inbox.

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

- Currently, the Township does not have any spaces with dedicated cricket pitches. However, there are sports fields and open recreational areas where you may be able to play cricket informally. We recommend checking with the Parks and Recreation Department for more information on available spaces or potential opportunities for setting up cricket games

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 \$425.00 annual fee.

8. Why was the trash and recycling fee increased for 2025?

- The Township's new contract for trash and recycling for the period August 1, 2024, to July 31, 2027, increased more than 50% from the previous contract due to the hauler's increased costs of doing business. The new fee to residents of \$425.00 is effective February 1, 2025, and is the first increase since 2008. Please refer to the most recent newsletter or the Township website for more information on how to make payments.

9. When are the Township Board of Supervisors meetings held?

- The Township Board of Supervisors meetings are typically held on the third Monday of each month at 7:00 PM. These meetings are held at 140 Pottstown Pike, in the Township schoolhouse. The meetings are open to the public.

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 4,376 residential dwellings in the Township with a median value of \$561,600. This compares to a median value in Chester County of \$435,000 and \$226,200 in the Commonwealth of Pennsylvania.

The median family income in Upper Uwchlan Township in 2023 was \$186,688 compared to \$118,574 and \$73,170 for Chester County and the Commonwealth of Pennsylvania, respectively. Township residents are well educated. High school graduates comprise 97.0% of the Township population; 75% have obtained a bachelor's degree or higher.

The ten largest employers in Upper Uwchlan provide over 1,700 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.

Additional Demographic Information about Upper Uwchlan Township

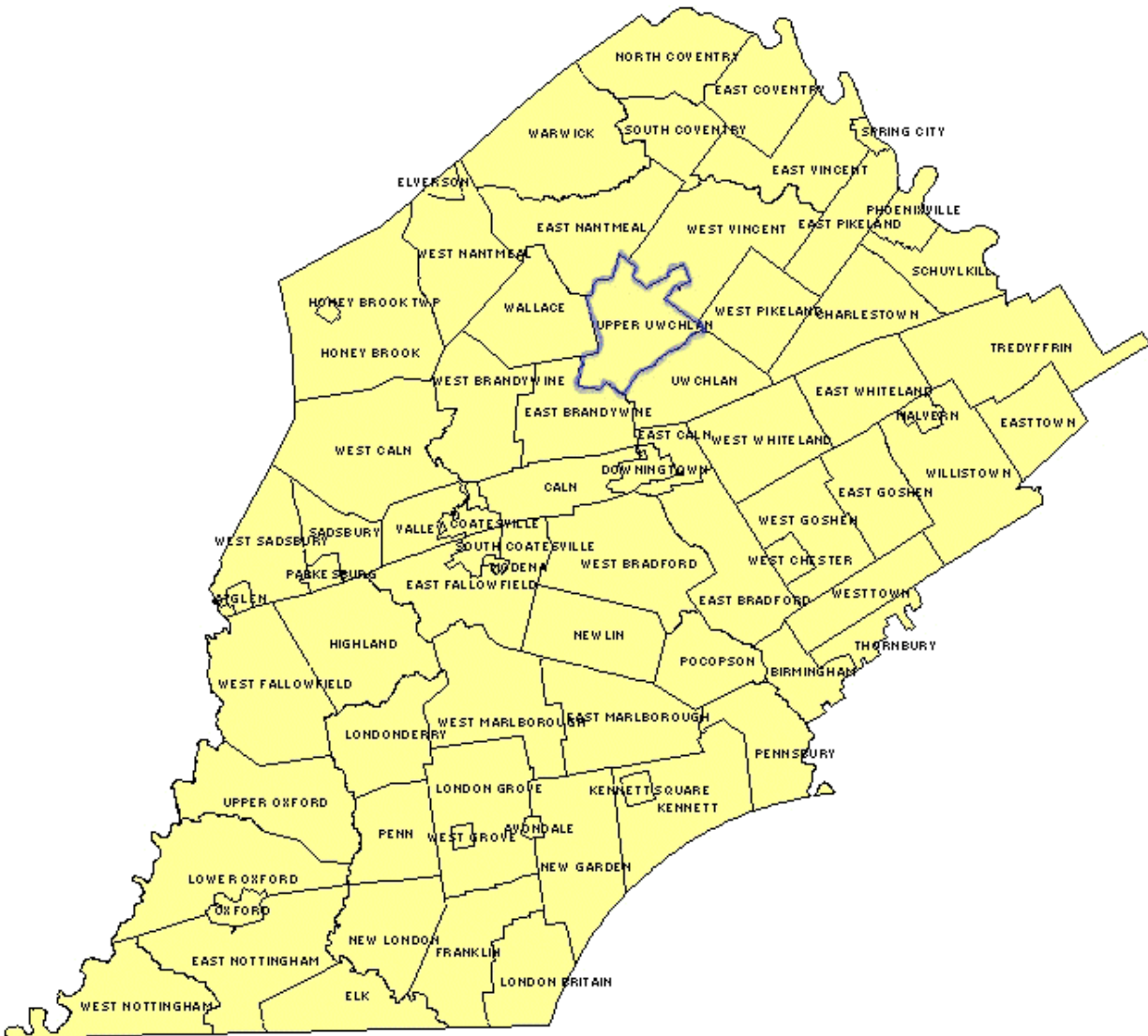
According to the U.S. Census Bureau (2022), the median age of township residents is 40.3 years; 60% of residents are between the ages of 18 and 64. Males and females each account for 50% of the population. The ethnicity of residents is 65% white, 24% Asian, 2% black and the remaining 9% from other ethnic groups. The foreign-born population is 19.5% of the total, with 82% of them having been born in Asia and 10% in Europe. Married couples comprise 67% of the population. The poverty rate is extremely low; 2% of seniors are living below the poverty level and there are no children in Upper Uwchlan living below the poverty level.

Top Ten (10) Employers in Upper Uwchlan Township

Employer	Number of Employees
Frontage Laboratories, Inc.	404
Kensey Nash Corporation	375
Takeda Pharmaceuticals America, Inc.	166
PAG Pennsylvania CS LLC	140
Fedex Freight, Inc.	138
Acme Markets, Inc.	123
C B Enterprises Inc.	118
Innovative Solutions & Support	109
Takeda Pharmaceuticals USA Inc.	106
Kinetic Physical Therapy LLC	<u>97</u>
Total Employees	1,776

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. Township goals are reviewed and updated whenever there is a change in members of the Board of Supervisors.

Upper Uwchlan Township
Budget - 2025

Budget Summary for 2025 - 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	\$ 2,013,103							\$ 2,013,103
Earned income taxes	4,685,400							4,685,400
Licenses and permits	492,100							492,100
Interest, dividends and rents	254,601	\$ 36,161	\$ 10,000	\$ 40,000	\$ 50,000	\$ 12,500	\$ 7,000	410,262
Intergovernmental revenues	571,495	25,000	5,800	-	406,008	275,000	-	1,283,303
Grant revenue	-	-	100,000					100,000
Charges for services/fees	238,550	1,589,776	-	-	-	-	569,469	2,397,795
Miscellaneous revenue/other	299,500	-	5,000	-	-	-	-	304,500
Total Revenues	8,554,749	1,650,937	120,800	40,000	456,008	287,500	576,469	11,686,463
Budgeted Expenditures:								
Current:								
General government	1,711,231	-	40,000	-	-	-	-	1,751,231
Public Safety	4,669,750	-	119,500	-	-	-	-	4,789,250
Health and welfare	41,598	-	-	-	-	-	-	41,598
Public works - highways and streets	1,553,823	-	289,093	-	710,013	93,612	-	2,646,541
Public works - sanitation	-	1,475,707	-	-	-	-	-	1,475,707
Culture and recreation	550,961	-	250,000	-	-	-	-	800,961
Other	27,250	-	(12,355)	-	-	-	(3,816)	11,079
Debt service:								-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	171,200	-	-	-	314,469	485,669
Total Expenditures	8,554,612	1,475,707	857,438	-	710,013	93,612	310,653	12,002,035
Excess (Deficiency) of Revenues over (under) Expenditures	137	175,230	(736,638)	40,000	(254,005)	193,888	265,816	(315,572)
Other Financing Sources (Uses)								
Transfers in	-	-	860,000	-	-	186,000	-	1,046,000
Transfers out	1,046,000	-	-	-	-	-	-	1,046,000
Total Other Financing Sources (Uses)	(1,046,000)	-	860,000	-	-	186,000	-	-
Net Change in Fund Balances	(1,045,863)	175,230	123,362	40,000	(254,005)	379,888	265,816	(315,572)
Fund Balances, Beginning of year (1/1/2025)	7,148,329	713,123	1,067,988	1,136,049	1,095,593	402,933	16,425,671	27,989,686
Fund Balances, End of Year (12/31/2025)	\$ 6,102,466	\$ 888,353	\$ 1,191,350	\$ 1,176,049	\$ 841,588	\$ 782,821	\$ 16,691,487	\$ 27,674,114

**Upper Uwchlan Township
Budget - 2025**

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, 2023	\$ 7,122,907	\$ 722,985	\$ 199,988	\$ 1,089,385	\$ 1,210,093	\$ 677,739	\$ 16,354,002	\$ 27,377,099
Net income through Sept. 30, 2024 (excludes transfers in/out)	1,188,910	300,138	(553,493)	34,952	(100,559)	(521,741)	(74,856)	273,351
<u>Transfers through Sept. 30, 2024:</u>								
To Capital Fund	(518,000)	(50,000)	1,500,000	-	-	-	-	932,000
To Water Resource Protection Fund	(300,000)	-	-	-	-	245,000	-	(55,000)
<u>Planned transfers through Dec. 31, 2024</u>								
To Capital Fund	-	-	-	-	-	-	-	-
To Capital Fund - debt reduction	-	-	-	-	-	-	-	-
To Water Resource Protection Fund	-	-	-	-	-	-	-	-
To Municipal Authority	-	-	-	-	-	-	-	-
Projected net income (loss) - 4Q 2024	(345,488)	(260,000)	(78,507)	11,712	(13,941)	1,935	146,525	(537,764)
Projected Fund Balance, December 31, 2024	\$ 7,148,329	\$ 713,123	\$ 1,067,988	\$ 1,136,049	\$ 1,095,593	\$ 402,933	\$ 16,425,671	\$ 27,989,686
Fund Balance, December 31, 2024	7,148,329	713,123	1,067,988	1,136,049	1,095,593	402,933	16,425,671	27,989,686
Budgeted net income	137	175,230	(736,638)	39,850	(499,005)	193,888	265,816	(560,722)
<u>Transfers budgeted:</u>								
To Capital Fund	(860,000)	-	860,000	-	-	-	-	-
To Water Resource Protection Fund	(186,000)	-	-	-	-	186,000	-	-
To Municipal Authority - construction	-	-	-	-	-	-	-	-
Projected Fund Balance, December 31, 2025	\$ 6,102,466	\$ 888,353	\$ 1,191,350	\$ 1,175,899	\$ 596,588	\$ 782,821	\$ 16,691,487	\$ 27,428,964
Projected Change in Fund Balance	\$ (1,045,863)	\$ 175,230	\$ 123,362	\$ 39,850	\$ (499,005)	\$ 379,888	\$ 265,816	\$ (560,722)
Percentage change in Fund Balance	-14.63%	24.57%	11.55%	3.51%	-45.55%	94.28%	1.62%	-2.00%
<u>Fund Balance Retention:</u>								
General operating expenditures (budgeted) in 2025 (not including transfers)	8,554,612							
Fund balance retention - per policy at 35% (Fund balance must equal or exceed this amount)	\$ 2,994,114							

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

	Actual 2023	Actual 9/30/2024*	Projected 12/31/2024 (3 months)	2025	2026	2027	2028	2029
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General Fund								
Beginning General Fund	\$ 7,445,639	\$ 7,791,272	\$ 8,355,189	\$ 8,009,701	\$ 6,963,838	\$ 6,805,648	\$ 6,533,254	\$ 6,165,993
Accrual adjustment	236,332	(2,664)	-	-	-	-	-	-
Revenue	9,013,913	7,205,488	1,194,512	8,554,749	8,590,356	8,683,439	8,779,432	8,876,876
Expense	(7,635,548)	(6,016,578)	(1,540,000)	(8,554,612)	(8,548,547)	(8,755,832)	(8,946,694)	(9,117,941)
Transfer to Water Resource Protection Fu	(300,000)	(172,329)	-	(186,000)	-	-	-	-
Transfer to Capital - Turf Field cash	-	-	-	-	-	-	-	-
Transfer to Capital	(969,064)	(450,000)	-	(860,000)	(200,000)	(200,000)	(200,000)	-
Ending General Fund Cash	7,791,272	8,355,189	8,009,701	6,963,838	6,805,648	6,533,254	6,165,993	5,924,928

Solid Waste Fund								
Beginning Solid Waste Cash:	788,798	816,567	943,966	713,966	889,196	1,029,427	1,103,830	1,101,733
Accrual adjustment	22,940	(172,739)	-	-	-	-	-	-
Revenue	1,248,167	1,171,911	25,000	1,650,937	1,675,537	1,675,737	1,675,937	1,676,137
Expense	(1,158,338)	(871,773)	(255,000)	(1,475,707)	(1,535,307)	(1,601,333)	(1,678,034)	(1,953,379)
Reduction of long term debt (4Q)	-	-	-	-	-	-	-	-
Transfer to Capital	(85,000)	-	-	-	-	-	-	-
Ending Solid Waste Fund Cash	816,567	943,966	713,966	889,196	1,029,427	1,103,830	1,101,733	824,491

Liquid Fuels								
Beginning Liquid Fuels Cash:	1,167,251	1,215,345	1,578,744	1,564,803	1,310,798	1,014,646	692,641	358,039
Accrual adjustment	5,253	463,958	-	-	-	-	-	-
Revenue	462,408	460,075	5,425	456,008	435,162	431,248	441,248	451,248
Expense	(419,567)	(560,634)	(19,366)	(710,013)	(731,314)	(753,253)	(775,850)	(799,126)
Transfer from General Fund	-	-	-	-	-	-	-	-
Ending Liquid Fuels Fund Cash	1,215,345	1,578,744	1,564,803	1,310,798	1,014,646	692,641	358,039	10,160

Act 209 Fund								
Beginning Act 209 Fund Cash:	1,047,668	1,089,385	1,124,337	1,136,049	1,175,899	1,215,899	1,255,899	1,295,899
Accrual adjustment	-	-	-	-	-	-	-	-
Revenue	41,917	38,213	11,712	40,000	40,000	40,000	40,000	40,000
Transfer from Capital Fund	-	-	-	-	-	-	-	-
Expense	(200)	(3,261)	-	(150)	-	-	-	-
Ending Act 209 Fund Balance Cash	1,089,385	1,124,337	1,136,049	1,175,899	1,215,899	1,255,899	1,295,899	1,335,899

Water Resource Protection Fund								
Beginning Storm Water Mgt Fund Cash:	419,910	677,739	655,550	657,485	1,223,373	1,413,372	1,976,960	2,537,744
Accrual adjustment	(338)	101,746	-	-	-	-	-	-
Revenue	13,405	415,567	6,433	473,500	377,820	754,140	754,140	754,140
Expense	(55,238)	(539,502)	(4,498)	(93,612)	(187,821)	(190,552)	(193,356)	(196,236)
Transfer from General Fund	300,000	-	-	186,000	-	-	-	-
Transfer from Municipal Authority	-	-	-	-	-	-	-	-
Ending Water Resource Protection Fund	677,739	655,550	657,485	1,223,373	1,413,372	1,976,960	2,537,744	3,095,648

Sewer Fund								
Beginning Sewer Fund Cash:	101,516	109,071	111,096	100,601	102,101	103,601	105,101	106,601
Accrual adjustment	-	(980)	-	-	-	-	-	-
Purchase of capital assets	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Principal pay'ts Bonds-Series of 2019	(30,000)	-	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Principal pay'ts Bonds-Series A of 2019	(215,000)	-	(220,000)	(220,000)	(225,000)	(235,000)	(240,000)	(245,000)
Interest income	3,534	3,005	5	2,000	2,000	2,000	2,000	2,000
Interest expense	(317,023)	-	(163,997)	(314,469)	(309,019)	(303,119)	(295,844)	(288,444)
Revenue - from Municipal Authority	567,459	-	408,997	569,469	569,019	573,119	570,844	568,444
Other cash receipts	-	-	-	-	-	-	-	-
Misc. Expense	(1,415)	-	(500)	(500)	(500)	(500)	(500)	(500)
Transfer from General Fund	-	-	-	-	-	-	-	-
Transfer (to)/from Municipal Authority	-	-	-	-	-	-	-	-
Ending Sewer Fund Balance Cash	109,071	111,096	100,601	102,101	103,601	105,101	106,601	108,101

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

Actual	Actual	Projected					
2023	9/30/2024*	12/31/2024	2025	2026	2027	2028	2029
		(3 months)					

Capital Fund								
Beginning Capital Fund Cash:	970,009	215,031	80,587	80,587	302,794	417,794	532,794	657,794
Accrual adjustment	(61,861)	(24,773)	-	-	-	-	-	-
Proceeds of GO Bonds - Series of 2019	-	-	-	-	-	-	-	-
Debt issuance costs - 2019 Bonds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Transfers from/(to):								
General Fund	884,064	450,000	-	860,000	200,000	200,000	200,000	-
General Fund - Turf Field Replacement	-	-	-	-	-	-	-	-
General Fund - Upland Sewer	-	-	-	-	-	-	-	-
Solid Waste	85,000	-	-	-	-	-	-	-
Act 209 Fund	-	-	-	-	-	-	-	-
Sale of fixed assets	48,200	44,345	-	5,000	5,000	5,000	5,000	5,000
Interest	17,927	5,737	-	10,000	10,000	10,000	10,000	10,000
Other income	118,544	11,050	-	5,800	-	-	-	-
Township properties:								
Township building	-	(44,998)	-	-	(5,000)	(5,000)	(5,000)	(5,000)
Public Works building	(6,850)	(19,392)	-	-	-	-	-	-
Milford Road property	-	-	-	-	-	-	-	-
Township - general items	-	-	-	-	(5,000)	(5,000)	(5,000)	(5,000)
Police Vehicles	(355,102)	(133,922)	-	(119,500)	(50,000)	(50,000)	(40,000)	(40,000)
Police - Other Capital Purchases	-	-	-	-	-	-	-	-
Purchase Codes Dept. vehicle	-	-	-	-	-	-	-	-
Public Works Equipment/truck	(450,428)	(223,029)	-	(278,000)	-	-	-	-
Parks:								
General	-	(13,850)	-	-	(15,000)	(15,000)	(15,000)	(15,000)
Hickory Park	(82,091)	(7,250)	-	-	(5,000)	(5,000)	(5,000)	(5,000)
Fellowship Fields	(48,468)	(11,000)	-	-	(15,000)	(15,000)	(15,000)	(15,000)
Upland Farms	(239,995)	(33,675)	-	-	(5,000)	(5,000)	(5,000)	(5,000)
Larkins Field	-	-	-	-	-	-	-	-
Eagle Crossroads	-	-	-	-	-	-	-	-
Trails	(20,000)	-	-	(250,000)	-	-	-	-
Eagle Village Trail Extension	-	-	-	-	-	-	-	-
Lyndell Road Bridge	-	-	-	-	-	-	-	-
Traffic Signals	(235,785)	-	-	(11,093)	-	-	-	-
Emergency Management	(3,696)	-	-	-	-	-	-	-
Principal on GO Bonds-Series of 2019	(220,000)	(133,687)	(220,000)	(225,000)	(235,000)	(240,000)	(245,000)	(255,000)
Interest on GO Bonds-Series of 2019	(184,437)	-	(47,625)	(185,000)	(178,250)	(171,200)	(164,000)	(154,200)
Ending Capital Fund Cash	215,031	80,587	80,587	302,794	417,794	532,794	657,794	582,794

Beginning Cash UUT	11,419,365	11,127,600	12,082,823	11,505,106	10,642,525	10,483,413	10,118,418	9,579,457
Ending Cash UUT	11,127,600	12,082,823	11,505,106	10,642,525	10,483,413	10,118,418	9,579,457	8,678,272

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:

MAJOR 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.

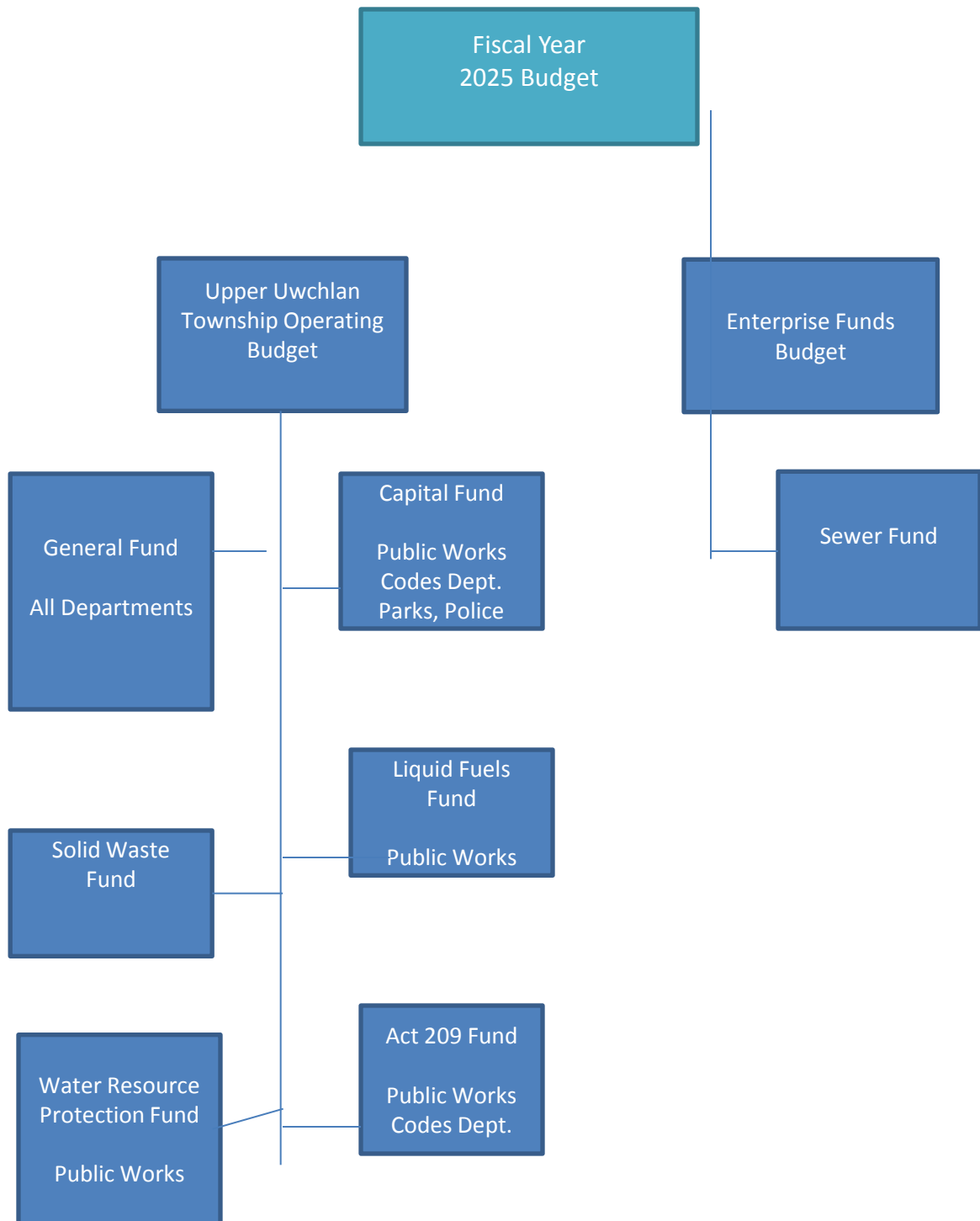
FIDUCIARY FUNDS

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 2024 actuals in preparation for 2025 budget meetings	August 22, 2024	
Department heads notify Treasurer and Township Manager of any large increases they are submitting in the 2025 Budget (ie – personnel, capital)	August 29, 2024	
Treasurer prepares initial budget worksheet: <ul style="list-style-type: none"> • Estimates revenue based on current year actuals and prior year trends • Estimates salary and benefits based on current staffing levels 	August 29, 2024	
Department heads submit data for 2024/2025 actual performance measures	September 9, 2024	
Department heads meet with Township Manager and Treasurer to review goals for 2025	September 19, 2024	
Treasurer incorporates requests from department heads into budget and updates minor expense line items	September 26, 2023	
Capital budget items are reviewed	October 4, 2024	
Treasurer prepares and delivers the initial 2025 Budget package to the Board of Supervisors for their review	October 4, 2024	
Initial presentation of the 2025 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 8, 2024 (public Workshop)	

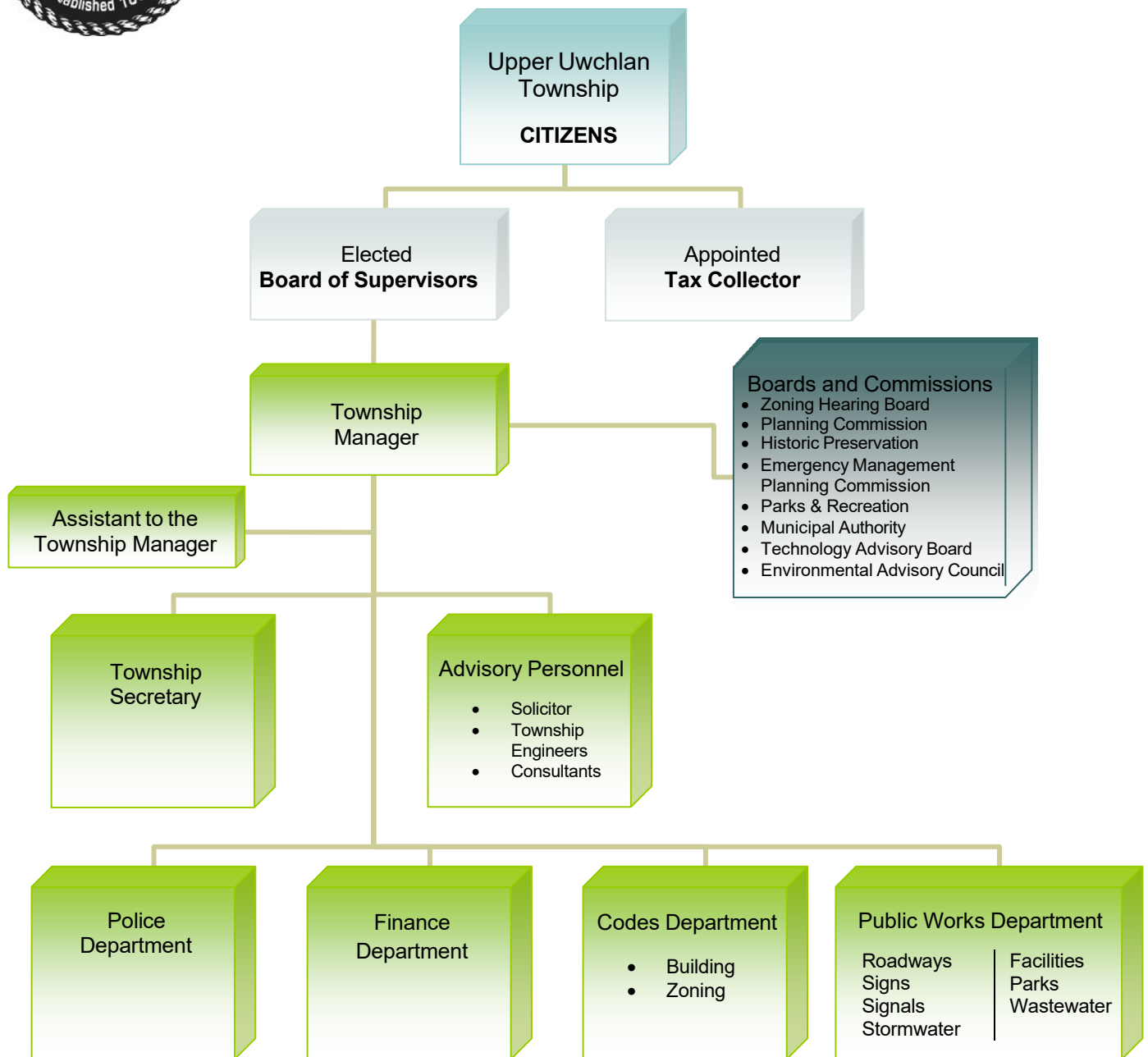
Activity	Recommended Date	Date Required by Statute
The following departments present their budgets to the Board of Supervisors: <i>General Government</i> <i>Executive</i> <i>Audit & Tax</i> <i>Legal and Computer</i> <i>Engineering</i> <i>Township Properties</i> <i>Planning and Zoning</i> <i>Parks</i> <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 12, 2024	
Township Manager requests Supervisors to authorize advertising the budget	November 12, 2024 (public workshop)	
Budget is advertised in the Daily Local News as required by Pa. Statute (<i>20 business days prior</i>)	November 15, 2024	November 15, 2024
Supervisors discuss budget, request any final changes (if necessary)	December 10, 2024	
Township Manager presents the final budget to the Supervisors and recommends voting to accept it	December 16, 2024 (public meeting)	December 31, 2024

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

	2025	2024	2023
Full Time:			
Executive	6	6	6
Codes Department	3	3	3
Police Department	18	18	17
Public Works Department	8	8	7
Public Works – Facilities	3	3	3
Total	38	38	36
Part Time/Seasonal:			
Executive	1	0	0
Codes Department	0	1	1
Police Department	0	0	1
Public Works Department	0	0	0
Public Works – Facilities *	0	0	0
Total	1	1	2

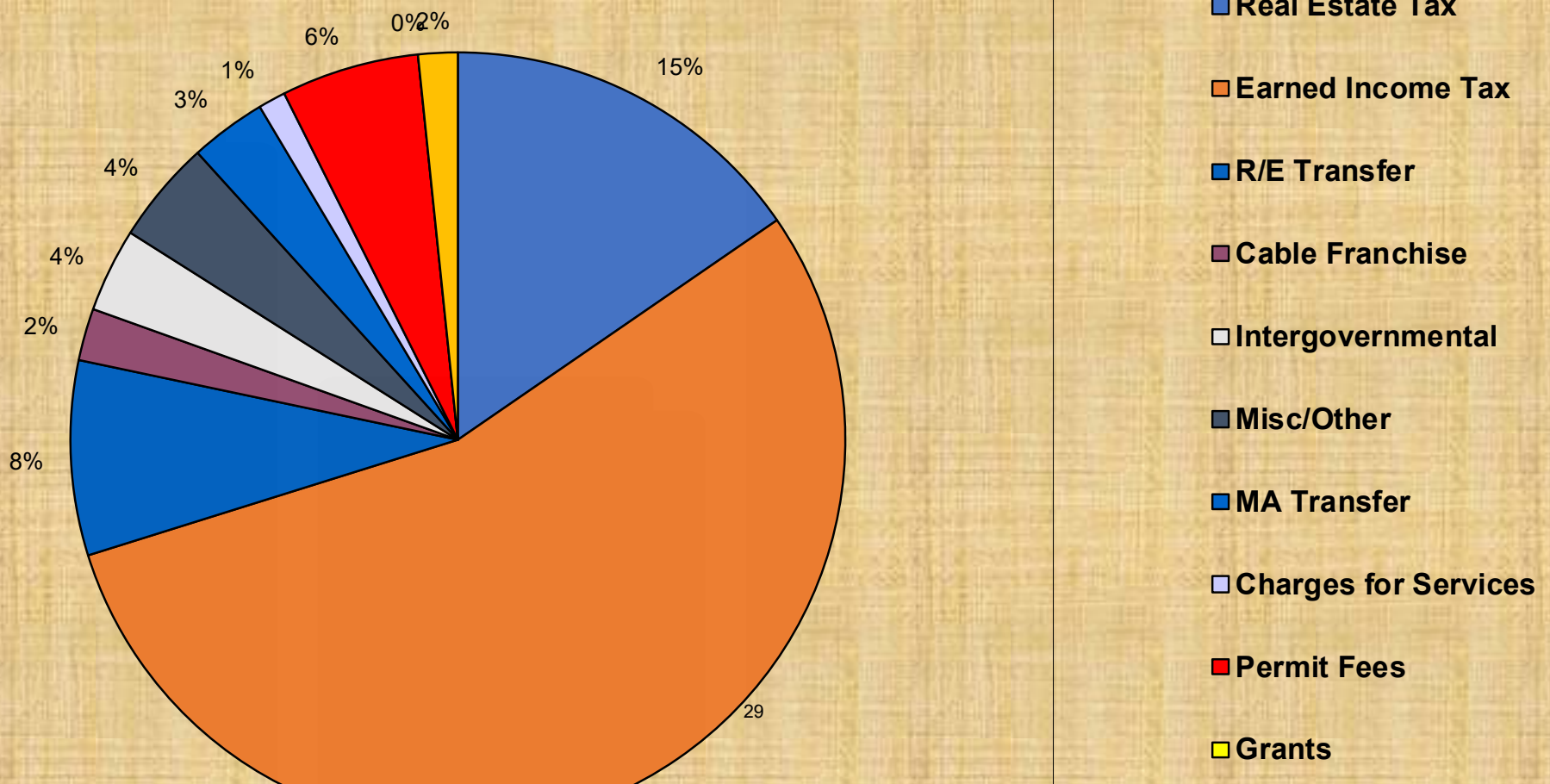
Statistics are as of the end of each year presented. The Public Works Department hires three to four seasonal workers during the summer months – usually May through September - to maintain the grass in the Township parks and near roadways. They are not included in the numbers presented above because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

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

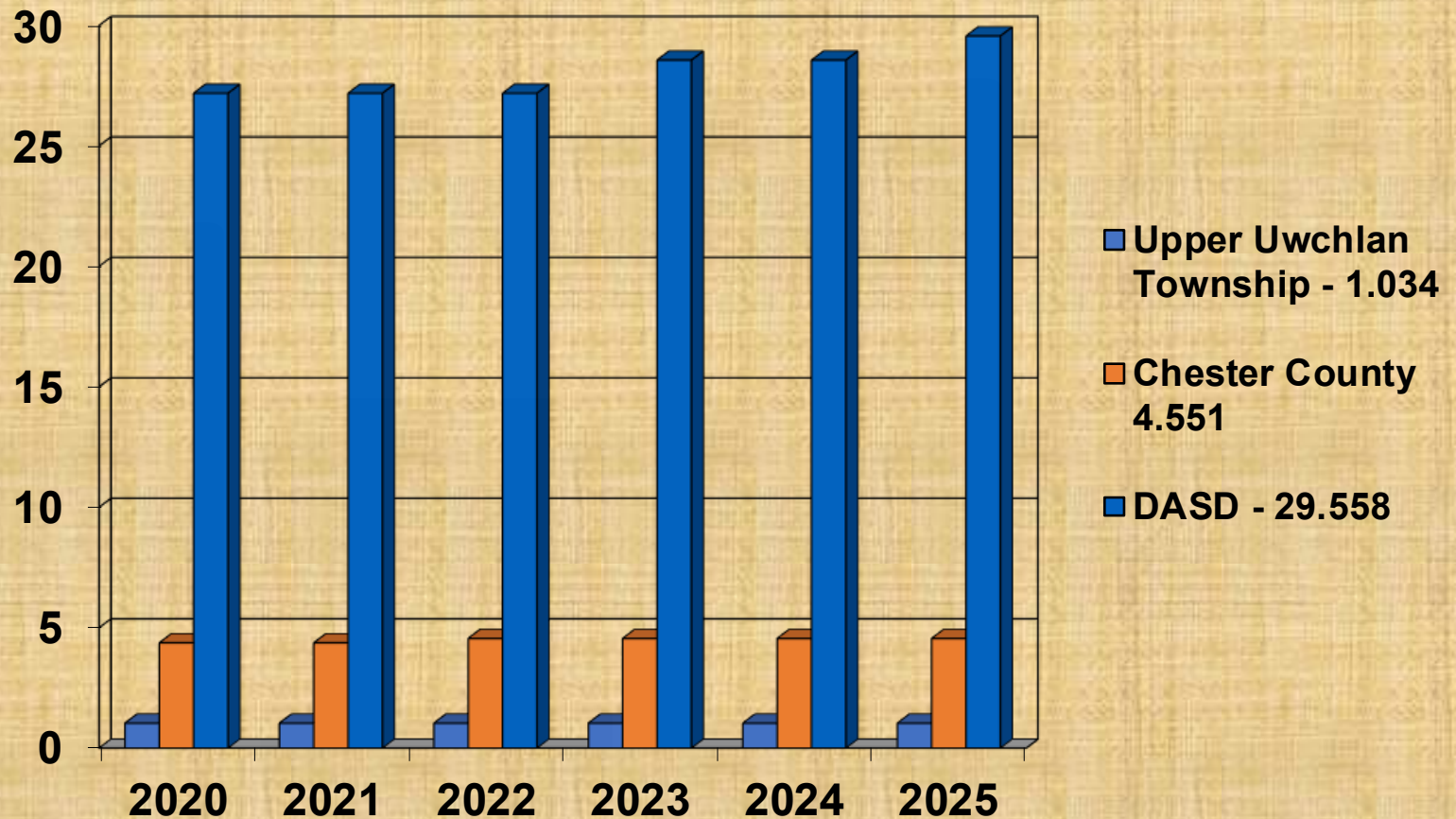
**UPPER UWCHLAN TOWNSHIP
2025 BUDGET SUMMARY - GENERAL FUND**

	Actual 2022	Actual 2023	Budget 2023	Actual YTD 9/30/24	Budget 2024	Budget 2025	\$ Inc/(Dec) 24 Budget	% Inc/(Dec)	Budget 2026	Budget 2027	Budget 2028	Budget 2029
INCOME												
Total 301 PROPERTY TAXES	1,123,140	1,229,724	1,055,100	1,118,758	1,154,000	1,249,603	95,603	8%	1,224,603	1,224,603	1,224,603	1,224,603
Total 301.7 HYDRANT TAX	92,214	-	65,000	68,225	65,500	68,500	3,000	5%	68,500	68,500	68,500	68,500
Total 310 EARNED INC & TRANSFER TAX	5,603,756	5,615,865	4,694,240	4,444,697	5,212,440	5,380,400	167,960	3%	5,474,108	5,569,690	5,667,184	5,766,628
Total 320 PERMITS	574,851	595,504	517,100	322,261	552,100	492,100	(60,000)	-11%	492,100	492,100	492,100	492,100
Total 321 CABLE FRANCHISE FEES	199,186	194,638	210,000	141,312	192,000	186,000	(6,000)	-3%	184,000	182,000	180,000	178,000
Total 331 FINES/394 POLICE ACTIVITY	87,406	89,769	50,500	67,056	79,630	83,500	3,870	5%	83,500	83,500	83,500	83,500
Total 341 INTEREST EARNNGS	32,392	91,566	33,000	140,492	90,000	230,601	140,601	156%	100,000	100,000	100,000	100,000
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	11,250	123,368	618,752	29,941	-	-	-	#DIV/0!	100,000	100,000	100,000	100,000
Total 355/356 INTERGOVERNMENTAL REVENUES	341,073	405,780	282,600	452,044	299,300	299,300	-	0%	299,300	299,300	299,300	299,300
Total 361 CHARGES FOR SERVICE/FEES	78,467	64,907	98,850	34,128	97,850	97,850	-	0%	97,350	97,350	97,350	97,350
Total 367 CULTURE & RECREATION	119,044	121,602	90,700	97,560	140,700	140,700	-	0%	140,700	140,200	140,700	140,700
Total 380 MISC INCOME	34,750	170,339	8,000	28,781	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
Total 392 INTERFUND TRANSFER	328,360	286,851	272,707	242,233	275,655	272,195	(3,460)	-1%	272,195	272,195	272,195	272,195
Total Income	8,649,889	9,013,913	8,020,549	7,205,488	8,213,175	8,554,749	341,574	4%	8,590,356	8,683,439	8,779,432	8,876,876
EXPENSES												
Total 400 GENERAL GOVERNMENT	95,729	93,676	78,207	67,881	86,993	75,775	(11,218)	-13%	77,975	77,975	80,175	80,175
Total 401 EXECUTIVE	821,075	852,769	839,941	655,214	896,782	980,614	83,832	9%	1,007,906	1,036,832	1,068,493	1,101,360
Total 402 AUDIT	24,700	25,800	25,700	24,300	27,600	30,300	2,700	10%	28,455	29,878	31,372	32,940
Total 403 TAX COLLECTION	8,327	8,115	12,900	12,709	11,000	13,000	2,000	18%	13,000	13,000	13,000	13,000
Total 404 LEGAL	94,901	68,364	60,000	21,825	55,000	80,200	25,200	46%	80,200	80,200	80,200	80,200
Total 407 COMPUTER	119,860	142,623	160,000	109,439	174,747	174,748	1	0%	168,748	168,748	168,748	168,748
Total 408 ENGINEERING	153,329	141,754	788,252	117,934	169,500	169,500	-	0%	194,500	194,500	194,500	194,500
Total 409 TOWNSHIP PROPERTIES	175,541	189,756	186,123	142,211	241,472	242,587	1,115	0%	232,587	232,587	232,587	232,587
Total 410 POLICE EXPENSES	2,829,518	3,231,772	2,779,019	2,689,618	3,456,029	3,646,589	190,560	6%	3,695,674	3,788,384	3,884,781	3,981,882
Total 411-412 FIRE & AMBULANCE	712,641	514,324	613,808	497,362	507,870	531,670	23,800	5%	506,670	506,670	506,670	506,670
Total 413 CODES ADMINISTRATION	366,348	422,153	364,965	305,904	427,502	437,998	10,496	2%	450,300	463,677	477,504	491,799
Total 414 PLANNING & ZONING	55,291	117,110	89,300	27,506	64,300	64,300	-	0%	18,300	18,300	18,300	18,300
Total 415/422/456 EMERGENCY OPERATIONS/OTHER	38,231	40,089	64,967	38,090	60,548	72,048	11,500	19%	48,224	48,508	48,801	49,103
Total 433 SIGNS	13,257	5,316	6,000	3,699	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
Total 434 SIGNALS	9,039	32,648	35,200	4,576	35,200	64,200	29,000	82%	25,000	25,000	25,000	25,000
Total 438 PUBLIC WORKS	1,362,419	1,210,151	1,310,754	868,687	1,285,281	1,383,871	98,590	8%	1,421,346	1,491,912	1,536,901	1,562,017
Total 454 PARK & RECREATION	439,699	523,086	491,979	427,969	542,043	550,961	8,918	2%	544,161	544,161	544,161	544,161
Total 459 HISTORICAL COMMISSIONS/EAC	4,393	16,042	5,000	1,654	15,000	27,250	12,250	82%	26,500	26,500	26,500	26,500
Total Expenses before Operating Transfers	7,324,298	7,635,548	7,912,115	6,016,578	8,065,867	8,554,612	488,745	6%	8,548,547	8,755,832	8,946,694	9,117,941
Net Income before Operating Transfers	1,325,591	1,378,365	108,434	1,188,910	147,308	137	(147,171)	-100%	41,810	(72,393)	(167,262)	(241,065)
Total Operating Transfers	(1,745,000)	(1,184,064)	(818,000)	(622,329)	(450,000)	(1,046,000)	(596,000)	132%	(200,000)	(200,000)	(200,000)	-
Total Expenditures	9,069,298	8,819,612	8,730,115	6,638,907	8,515,867	9,600,612	1,084,745	13%	8,748,547	8,955,832	9,146,694	9,117,941
Net Income - General Fund	(419,409)	194,301	(709,566)	566,581	(302,692)	(1,045,863)	(743,171)	246%	(158,190)	(272,393)	(367,262)	(241,065)
<u>Solid Waste Fund</u>												
Revenues	-	-	-	1,036,284	1,141,331	1,650,937	509,606	45%	1,675,537	1,675,737	1,675,937	1,676,137
Expenses	-	-	-	(708,954)	(1,045,522)	(1,475,707)	(430,185)	41%	(1,535,307)	(1,601,333)	(1,678,034)	(1,953,379)
Operating transfers	-	-	-	-	(100,000)	-	100,000	-100%	-	-	-	-
Net Income - Solid Waste Fund	-	-	-	327,330	(4,191)	175,230	179,421	-4281%	140,231	74,404	(2,097)	(277,242)
COMBINED NET INCOME	(419,409)	194,301	(709,566)	893,911	(306,883)	(870,633)	(563,750)	184%	(17,960)	(197,990)	(369,359)	(518,307)

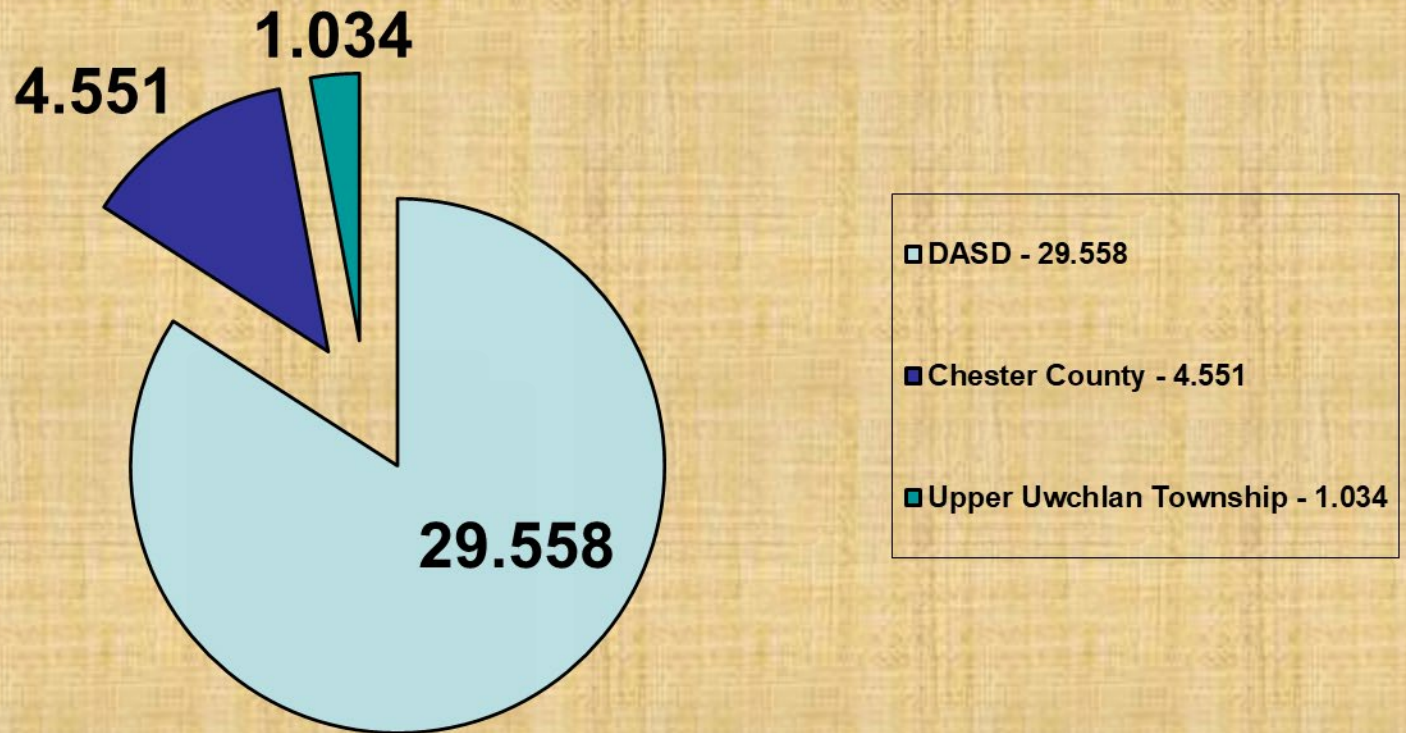
2025 General Fund Revenues



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.

- 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 2025**

SUMMARY OF TOWNSHIP REVENUES

Method Used to Estimate 2025 Revenues

Unless stated otherwise, projected revenues for 2025 were determined by reviewing past revenue trends and then incorporating any new knowledge that pertains to future years. As an example, for building permit revenue, any new housing developments that are expected to be built and ready for occupancy would be estimated and multiplied by an average permit fee, and added to the amount of revenue that was consistent over the past several years.

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, 2024 to June 30, 2025 by 3.9%. A property owner in Upper Uwchlan Township will pay the following in real estate tax millage:*

School taxes – Downingtown Area School District (DASD)	30.711
County taxes – Chester County*	4.551
Township taxes – Upper Uwchlan Township	<u>1.034</u>
Total	36.296

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 2025.** The 2025 budget includes anticipated revenue in the amount of **\$1,250,000** 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 2024. The County has not yet adopted a Budget for 2025.

Hydrant taxes are assessed to properties that are within 750 feet of a fire hydrant. The rate is .087 mills and **\$68,500** has been budgeted as revenue for 2025.

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 2025, budgeted revenue of **\$695,000** was based on revenue received in prior years and includes expected new construction in 2025.

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 2025 is **\$4,750,000** (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 **\$64,600** for 2025.

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 **\$186,000** for 2025 revenue based on current experience, which reflects a decrease in cable usage as more residents are increasing their usage of streaming services.

Permits

The Township charges a fee for building permits, use and occupancy permits, contractors' permits and certifications for refinancing. The total amount budgeted for 2025 is **\$475,000** 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 2025 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. During July, the Township changed banks in order to receive a higher interest rate that is guaranteed through July of 2025. The certificates of deposit are currently receiving rates between 4.45% and 5.05% and mature between April, 2025 and January, 2026. We estimate that interest income will be approximately **\$231,000** in 2025.

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. The Township has several projects planned for 2025 and will have all ARPA funds obligated by December 31, 2024 as required under U.S. Treasury regulations.

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 **\$70,000..** 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 2025.

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 2025 is **\$35,000**. Total revenues budgeted for 2025 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 2025 is approximately **\$272,000**.

Revenues from the General Fund comprise 73.4% of total budgeted revenues in 2025.

Solid Waste Fund

Trash and Recycling Fees

The Township increased the annual trash and recycling fee for residential services to \$425.00 from \$315.00 for the 2025 bill, effective February 1, 2025 due to substantial increases in the cost of trash and recycling services. Other municipalities in Chester County that were renewing their contracts during 2023 and 2024 also reported very high increases from all bidders. The Township went out to bid for a new service provider in the spring of 2024; the new contract with AJ Blosenski was effective August 1, 2024 and ends July 31, 2027. There are two additional years included in the contract if the Township exercises its right to extend. The new contract is higher than the previous one by 35%, resulting in the first fee increase since 2008.

The annual billing cycle runs from February 1 to January 31 of the following year. Bills are mailed in January and are due by March 31 of each year in order to receive a discount of \$10.00. Payments are considered late if they are received after September 30 and will be assessed a \$43.00 penalty. Due to the increase in the fee, the Township is offering its residents the ability to pay in two installments and avoid a penalty if both installments are paid by September 30. The installments are as follows:

Pay by March 31	\$225.00
Pay by September 30	200.00

Installment payments are not eligible for the \$10.00 discount; the discount applies only to payment in full on or before March 31.

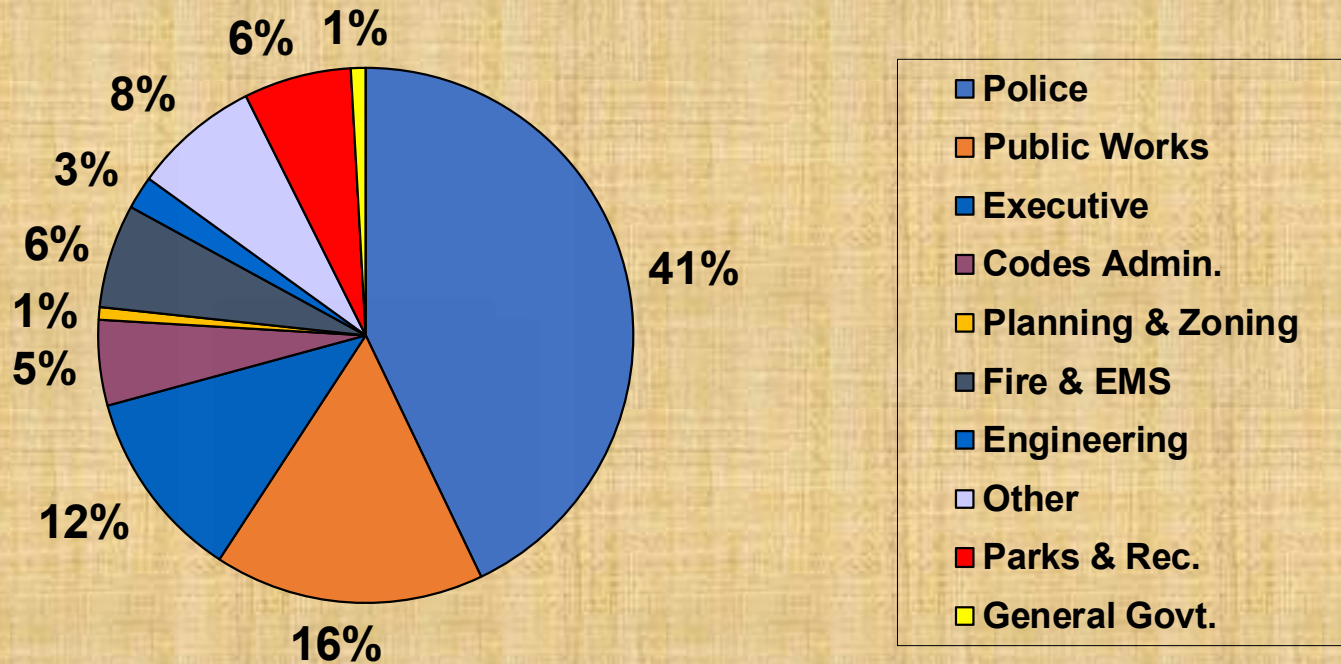
Businesses within the Township must arrange for their own trash and recycling services. The total solid waste fees expected to be collected in 2025 is **\$1,584,000.**

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 2025 is **\$25,000.**

Revenues from the Solid Waste Fund comprise 14.2% of total budgeted revenue in 2025.

2025 General Fund Expenditures by Activity



**Upper Uwchlan Township
2025 Budget**

		Actual	Actual	Budget	Actual - 9/30/24	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	2024	2024	2025	'24 Budget	Inc/(Dec)	2026	2027	2028	2029
REVENUES													
300 - REVENUE													
301 PROPERTY TAXES													
01-301-000-010	Current Real Estate Taxes	1,091,307	1,209,603	1,050,100	1,085,936	1,127,000	1,222,603	95,603	8%	1,222,603	1,222,603	1,222,603	1,222,603
01-301-000-013	Real Estate Tax Refunds	(310)	(353)	(25,000)	-	(3,000)	(3,000)	-	0%	(28,000)	(28,000)	(28,000)	(28,000)
01-301-000-030	Delinquent Real Estate Taxes	32,143	20,474	30,000	32,822	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
Total 301 PROPERTY TAXES		1,123,140	1,229,724	1,055,100	1,118,758	1,154,000	1,249,603	95,603	8%	1,224,603	1,224,603	1,224,603	1,224,603
301.7 HYDRANT TAX													
01-301-000-071	Hydrant Tax	91,822	-	65,000	68,225	65,000	68,000	3,000	5%	68,000	68,000	68,000	68,000
01-301-000-072	Delinquent Hydrant Tax	392	-	-	-	500	500	-	0%	500	500	500	500
Total 301.7 HYDRANT TAX		92,214	-	65,000	68,225	65,500	68,500	3,000	5%	68,500	68,500	68,500	68,500
310 EARNED INCOME & TRANSFER TAX													
01-310-000-010	Real Estate Transfer Tax	884,659	708,427	650,000	527,674	675,000	695,000	20,000	3%	695,000	695,000	695,000	695,000
01-310-000-020	Earned Income Tax, current	4,778,028	4,976,836	4,100,000	3,965,350	4,600,000	4,750,000	150,000	3%	4,845,000	4,941,900	5,040,738	5,141,553
01-310-000-021	EIT Commissions Paid	(58,931)	(69,398)	(55,760)	(48,327)	(62,560)	(64,600)	(2,040)	3%	(65,892)	(67,210)	(68,554)	(69,925)
Total 310 EARNED INC & TRANSFER TAX		5,603,756	5,615,865	4,694,240	4,444,697	5,212,440	5,380,400	167,960	3%	5,474,108	5,569,690	5,667,184	5,766,628
320 PERMITS													
01-320-000-010	Building Permits	557,791	579,299	500,000	309,421	535,000	475,000	(60,000)	-11%	475,000	475,000	475,000	475,000
01-320-000-020	Use & Occupancy Permits	12,310	11,405	12,000	9,715	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	2,100	2,300	2,000	1,675	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-320-000-050	Refinance Certification Fees	2,650	2,500	3,000	1,450	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 320 PERMITS		574,851	595,504	517,100	322,261	552,100	492,100	(60,000)	-11%	492,100	492,100	492,100	492,100
321 CABLE FRANCHISE FEES													
01-321-000-080	Cable TV Franchise Fees	199,186	194,638	210,000	141,312	192,000	186,000	(6,000)	-3%	184,000	182,000	180,000	178,000
Total 321 CABLE FRANCHISE FEES		199,186	194,638	210,000	141,312	192,000	186,000	(6,000)	-3%	184,000	182,000	180,000	178,000
331 POLICE FINES													
01-331-000-010	Vehicles Code Violations	77,045	82,793	45,000	57,520	75,000	75,000	-	0%	75,000	75,000	75,000	75,000
01-331-000-011	Reports/Fingerprints	1,570	1,600	2,000	5,416	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-331-000-012	Solicitation Permits	125	550	500	690	500	500	-	0%	500	500	500	500
01-331-000-013	Junior Police Academy Donations	-	-	-	1,300	-	1,000	1,000	#DIV/0!	1,000	1,000	1,000	1,000
01-331-000-050	Reimbursed Police Wages	8,666	4,826	3,000	2,130	2,130	5,000	2,870	135%	5,000	5,000	5,000	5,000
Total 331 POLICE FINES		87,406	89,769	50,500	67,056	79,630	83,500	3,870	5%	83,500	83,500	83,500	83,500
341 Interest Earnings													
01-341-000-001	Interest Income	32,392	91,566	33,000	140,492	90,000	230,601	140,601	156%	100,000	100,000	100,000	100,000
Total 341 Interest Earnings		32,392	91,566	33,000	140,492	90,000	230,601	140,601	156%	100,000	100,000	100,000	100,000
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	-	-	-	29,941	-	-	-	#DIV/0!	-	-	-	-
01-354-000-020	State Grants	-	123,368	618,752	-	-	-	-	#DIV/0!	100,000	100,000	100,000	100,000
01-354-000-030	Police Grants	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 354 GRANTS		11,250	123,368	618,752	29,941	-	-	-	#DIV/0!	100,000	100,000	100,000	100,000

**Upper Uwchlan Township
2025 Budget**

		Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	9/30/24	2024	2025	'24 Budget	Inc/(Dec)	2026	2027	2028	2029
355/356 INTERGOVERNMENTAL REVENUES													
01-355-000-001	PURTA	6,800	6,090	5,000	-	6,500	6,500	-	0%	6,500	6,500	6,500	6,500
01-355-000-004	Alcohol Beverage Tax	800	1,100	600	1,800	800	800	-	0%	800	800	800	800
01-355-000-005	State Aid, Police Pension	124,331	224,727	122,000	235,182	122,000	122,000	-	0%	122,000	122,000	122,000	122,000
01-355-000-006	State Aid, Non-Uniform Pension	98,428	60,840	60,000	97,629	60,000	60,000	-	0%	60,000	60,000	60,000	60,000
01-355-000-007	Foreign Fire Insurance Tax	110,714	113,023	95,000	117,433	110,000	110,000	-	0%	110,000	110,000	110,000	110,000
Total 355/356 MISCELLANEOUS TAXES		341,073	405,780	282,600	452,044	299,300	299,300	-	0%	299,300	299,300	299,300	299,300
361 CHARGES FOR SERVICE/FEES													
01-360-000-010	Vehicle Storage Fees	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-361-000-030	Zoning/Sub Div/Land Develop	13,197	13,570	6,000	6,059	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-361-000-032	Fees from Engineering	25,625	21,974	50,000	3,713	40,000	40,000	-	0%	40,000	40,000	40,000	40,000
01-361-000-033	Admin Fees from Engineering	120	362	4,000	100	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-361-000-035	Admin Fees from Legal	100	296	1,000	111	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-361-000-036	Legal Services Fees	35,427	27,334	6,000	23,732	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-361-000-038	Sale of Maps & Books	285	230	250	315	250	250	-	0%	250	250	250	250
01-361-000-039	Fire Inspection Fees	1,075	775	2,000	50	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-361-000-040	Fees from Engineering - CU	828	-	20,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-361-000-041	Property Inspection Fees	-	-	8,000	-	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-361-000-042	Copies	4	15	100	48	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	351	500	-	500	500	-	0%	500	500	500	500
Total 361 CHARGES FOR SERVICE/FEES		78,467	64,907	98,850	34,128	97,850	97,850	-	-	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	50	500	500	500	500	-	0%	500	-	500	500
01-367-000-021	Field Programs	46,209	40,614	30,000	27,720	35,000	35,000	-	0%	35,000	35,000	35,000	35,000
01-367-000-025	Turf Field Fees	45,075	41,988	45,000	26,030	50,000	50,000	-	0%	50,000	50,000	50,000	50,000
01-367-000-030	Community Events Donations	18,945	19,200	10,000	14,200	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
01-367-000-040	History Book Revenue	-	75	200	120	200	200	-	0%	200	200	200	200
01-367-000-045	Upland Farms Barn Rental Fees	8,525	19,675	5,000	28,990	35,000	35,000	-	0%	35,000	35,000	35,000	35,000
01-367-000-089	Donations - Park Equipment	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 367 CULTURE & RECREATION		119,044	121,602	90,700	97,560	140,700	140,700	-	0%	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	32,776	21,892	5,000	7,982	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
01-380-000-010	Insurance Reimbursement	1,974	148,447	3,000	20,799	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
Total 380 MISC REVENUE		34,750	170,339	8,000	28,781	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
392 INTERFUND TRANSFER													
01-392-000-008	Municipal Authority Reimbursement	326,786	284,013	272,707	241,918	275,655	272,195	(3,460)	-1%	272,195	272,195	272,195	272,195
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	1,574	2,838	-	315	-	-	-	#DIV/0!	-	-	-	-
Total 392 INTERFUND TRANSFER		328,360	286,851	272,707	242,233	275,655	272,195	(3,460)	-1%	272,195	272,195	272,195	272,195
Total 300 - REVENUE		8,649,889	9,013,913	8,020,549	7,205,488	8,213,175	8,554,749	341,574	4%	8,590,356	8,683,439	8,779,432	8,876,876
Total Revenue		8,649,889	9,013,913	8,020,549	7,205,488	8,213,175	8,554,749	341,574	4%	8,590,356	8,683,439	8,779,432	8,876,876

**Upper Uwchlan Township
2025 Budget**

		Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	9/30/24	2024	2025	'24 Budget	Inc/(Dec)	2026	2027	2028	2029
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%	11,950	11,950	14,150	14,150
01-400-000-150	Payroll Tax Expense	746	746	746	559	746	746	(0)	0%	746	746	746	746
01-400-000-320	Telephone	1,921	1,922	2,000	1,427	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-340	Public Relations	3,261	2,603	2,500	2,770	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-341	Advertising	11,973	2,871	7,500	1,390	7,500	7,500	-	0%	7,500	7,500	7,500	7,500
01-400-000-342	Printing	6,621	10,055	5,000	4,034	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	2,707	3,449	2,945	2,707	2,945	3,166	221	8%	3,166	3,166	3,166	3,166
01-400-000-352	Insurance - Liability	16,591	21,038	16,591	16,048	21,397	25,814	4,417	21%	25,814	25,814	25,814	25,814
01-400-000-420	Dues/Subscriptions/Memberships	6,859	6,801	4,375	3,502	4,375	3,100	(1,275)	-29%	3,100	3,100	3,100	3,100
01-400-000-460	Meetings & Conferences	5,835	5,111	6,000	7,224	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-400-000-461	Bank Fees	14,483	13,946	12,000	10,054	15,000	2,000	(13,000)	-87%	2,000	2,000	2,000	2,000
01-400-000-463	Misc. Expenses	8,248	9,104	2,000	6,161	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-464	Wallace Twp. Tax Agreement	6,734	6,280	4,800	4,692	6,280	4,700	(1,580)	-25%	4,700	4,700	4,700	4,700
Total 400 - General Government		95,729	93,676	78,207	67,881	86,993	75,775	(11,218)	-13%	77,975	77,975	80,175	80,175
401 EXECUTIVE													
01-401-000-100	Administration Wages	578,984	586,485	582,528	440,578	609,137	641,362	32,225	5%	660,603	680,421	700,834	721,859
01-401-000-150	Payroll Tax Expense	45,089	44,865	44,563	34,817	46,599	49,064	2,465	5%	50,536	52,052	56,034	60,321
01-401-000-151	PSATS Unemployment	3,745	2,310	3,745	2,671	2,695	542	(2,153)	-80%	542	542	542	542
01-401-000-156	Employee Benefit Expense	60,602	76,481	83,348	49,175	80,612	83,677	3,065	4%	87,861	92,254	96,866	101,710
01-401-000-157	ACA Fees	223	258	240	299	240	326	86	36%	326	326	326	326
01-401-000-159	Employer HSA Contribution	-	10,500	-	11,200	11,200	11,550	350	3%	11,550	11,550	11,550	11,550
01-401-000-160	Non-Uniform Pension	38,193	37,628	36,467	58,082	58,086	59,832	1,746	3%	61,627	63,476	65,380	67,342
01-401-000-165	Employer 457 Match	10,000	12,000	12,000	-	12,000	12,000	-	100%	12,000	12,000	12,000	12,000
01-401-000-174	Tuition Reimbursement	(170)	589	6,300	693	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-401-000-181	Longevity Pay	6,900	7,350	5,550	6,000	7,950	9,150	1,200	15%	9,750	11,100	11,850	12,600
01-401-000-183	Overtime Wages	11,899	9,527	5,000	4,917	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-401-000-200	Supplies	23,622	32,680	15,000	12,446	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-401-000-205	Meals and Meal Allowances	-	184	200	79	200	200	-	0%	200	200	200	200
01-401-000-215	Postage	6,681	1,572	4,500	3,927	4,500	4,500	-	0%	4,500	4,500	4,500	4,500
01-401-000-230	Gasoline & Oil	1,759	1,983	2,200	1,514	2,200	2,200	-	0%	2,200	2,200	2,200	2,200
01-401-000-235	Vehicle Maintenance	989	56	1,000	808	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	6,290	6,236	10,000	6,128	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-401-000-317	Parking & Travel	1,418	392	1,200	192	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-401-000-322	Ipad Expense	153	31	600	-	600	600	-	0%	600	600	600	600
01-401-000-352	Insurance - Liability	282	270	282	191	255	289	34	13%	289	289	289	289
01-401-000-353	Insurance - Vehicle	398	403	398	341	455	541	86	19%	541	541	541	541
01-401-000-354	Insurance - Workers Comp.	1,936	2,318	720	565	753	796	43	6%	796	796	796	796
01-401-000-420	Dues/Subscriptions/Memberships	2,874	6,586	6,100	5,901	6,100	5,100	(1,000)	-16%	5,100	5,100	5,100	5,100
01-401-000-450	Contracted Services	19,208	12,065	16,000	14,690	16,000	61,685	45,685	286%	61,685	61,685	61,685	61,685
Total 401 EXECUTIVE		821,075	852,769	839,941	655,214	896,782	980,614	83,832	9%	1,007,906	1,036,832	1,068,493	1,101,360
402 AUDIT													
01-402-000-450	Contracted Services	24,700	25,800	25,700	24,300	27,600	30,300	2,700	10%	28,455	29,878	31,372	32,940
Total 402 AUDIT		24,700	25,800	25,700	24,300	27,600	30,300	2,700	10%	28,455	29,878	31,372	32,940

**Upper Uwchlan Township
2025 Budget**

		Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	9/30/24	2024	2025	'24 Budget	Inc/(Dec)	2026	2027	2028	2029
403 TAX COLLECTION													
01-403-000-100	Tax Collector Wages	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-403-000-110	Deputy Treasurer Expense	8,327	8,115	12,500	12,709	11,000	13,000	2,000	13,000	13,000	13,000	13,000	13,000
01-403-000-150	Payroll Tax Expense	-	-	-	-	-	-	-	#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	-	-	-	-	#DIV/0!	-	-	-	-
Total 403 TAX COLLECTION		8,327	8,115	12,900	12,709	11,000	13,000	2,000	18%	13,000	13,000	13,000	13,000
404 LEGAL													
01-404-000-305	Legal Fees CU - Reimbursable	-	21,373	500	341	500	500	-	0%	500	500	500	500
01-404-000-310	Legal Fees - Reimbursable	36,335	24,320	9,500	5,600	9,500	9,500	-	0%	9,500	9,500	9,500	9,500
01-404-000-311	Legal Fees - Non-Reimbursable	58,566	20,370	45,000	15,884	40,000	65,200	25,200	63%	65,200	65,200	65,200	65,200
01-404-000-450	Contracted Services	-	2,301	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
Total 404 LEGAL		94,901	68,364	60,000	21,825	55,000	80,200	25,200	46%	80,200	80,200	80,200	80,200
406 SEWER													
01-406-000-100	Wages	41,990	80,677	-	63,555	86,400	86,400	-	0%	86,400	86,400	86,400	86,400
01-406-000-150	Payroll Tax Expense	1,722	3,439	-	922	6,610	6,610	(0)	0%	6,610	6,610	6,610	6,610
01-406-000-151	Unemployment Tax	448	385	-	385	385	90	(295)	0%	90	90	90	90
01-406-000-101	Allocation to Municipal Authority	(44,160)	(84,501)	-	(64,862)	(93,395)	(93,100)	295	0%	(93,100)	(93,100)	(93,100)	(93,100)
Total 406 SEWER		-	-	-	-	-	-	(0)	#DIV/0!	-	-	-	-
407 TECHNOLOGY													
01-407-000-200	Supplies	-	15	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-407-000-220	Software	55,516	63,379	73,280	50,420	88,747	88,748	1	0%	88,748	88,748	88,748	88,748
01-407-000-222	Hardware	6,483	6,110	16,000	1,238	12,000	12,000	-	0%	6,000	6,000	6,000	6,000
01-407-000-240	Web Page	6,362	6,680	6,000	12,471	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
01-407-000-450	Contracted Services	51,499	66,439	62,720	45,310	65,000	65,000	-	0%	65,000	65,000	65,000	65,000
Total 407 COMPUTER		119,860	142,623	160,000	109,439	174,747	174,748	1	0%	168,748	168,748	168,748	168,748
408 ENGINEERING													
01-408-000-305	Reimbursable Conditional Use	-	2,481	25,000	716	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-408-000-310	Engineering - Reimbursable	38,699	8,912	75,000	7,525	75,000	75,000	-	0%	100,000	100,000	100,000	100,000
01-408-000-311	Traffic Engineering	31,273	39,052	25,000	20,169	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-408-000-313	Engineering - Non-Reimbursable	82,202	68,796	30,000	67,029	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	-	16,347	10,000	19,375	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-408-000-368	MS-4 Expenses	-	6,166	618,752	3,120	-	-	-	#DIV/0!	-	-	-	-
01-408-000-369	Reimbursable Traffic Signals	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-408-000-370	Reimbursable Advertising	1,155	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 408 ENGINEERING		153,329	141,754	788,252	117,934	169,500	169,500	-	0%	194,500	194,500	194,500	194,500

**Upper Uwchlan Township
2025 Budget**

		Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	9/30/24	2024	2025	'24 Budget	Inc/(Dec)	2026	2027	2028	2029
409 TOWNSHIP PROPERTIES													
<i>PUBLIC WORKS BUILDING</i>													
01-409-001-200	Supplies	414	680	1,000	1,940	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-409-001-231	Propane & Heating	23,873	481	15,000	5,175	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-409-001-250	Maintenance & Repairs	9,449	26,481	21,850	2,989	20,500	20,500	-	0%	20,500	20,500	20,500	20,500
01-409-001-320	Telephone	4,480	5,003	4,000	2,342	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-409-001-351	Insurance - Property	15,546	20,766	15,546	24,580	32,774	33,252	478	1%	33,252	33,252	33,252	33,252
01-409-001-360	Utilities	6,657	6,254	12,000	6,940	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-409-001-450	Contracted Services	2,531	14,212	8,000	6,199	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
Total 409-001 PUBLIC WORKS BUILDING		62,950	73,877	77,396	50,165	96,274	96,752	478	0%	96,752	96,752	96,752	96,752
<i>TOWNSHIP BUILDING</i>													
01-409-003-200	Supplies	5,185	3,227	2,000	1,203	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-409-003-231	Propane & Heating Oil	824	-	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-409-003-250	Maintenance & Repairs	9,019	13,313	2,500	3,701	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-409-003-320	Telephone	8,488	11,757	7,000	9,445	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
01-409-003-351	Insurance - Property	18,136	24,227	18,136	28,677	38,236	38,793	557	1%	38,793	38,793	38,793	38,793
01-409-003-360	Utilities	22,360	20,540	25,000	18,792	25,000	25,000	-	0%	20,000	20,000	20,000	20,000
01-409-003-450	Contracted Services	29,327	31,662	39,000	21,057	40,000	40,000	-	0%	40,000	40,000	40,000	40,000
Total 409-003 TOWNSHIP BUILDING		93,339	104,726	98,636	82,875	122,236	122,793	557	0%	117,793	117,793	117,793	117,793
<i>MILFORD ROAD BUILDING</i>													
01-409-004-200	Supplies	-	814	500	-	500	500	-	0%	500	500	500	500
01-409-004-231	Propane & Heating Oil	2,773	62	2,000	1,021	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-409-004-250	Maintenance & Repairs	5,233	390	500	349	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-409-004-320	Telephone	3,396	3,721	3,000	2,695	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-409-004-351	Insurance - Property	2,591	3,461	2,591	4,097	5,462	5,542	80	1%	5,542	5,542	5,542	5,542
01-409-004-360	Utilities	939	1,138	1,000	1,009	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-409-004-450	Contracted Services	4,320	1,567	500	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
Total 409-004 MILFORD ROAD		19,252	11,153	10,091	9,171	22,962	23,042	80	0%	18,042	18,042	18,042	18,042
Total 409 TOWNSHIP PROPERTIES TOTAL		175,541	189,756	186,123	142,211	241,472	242,587	1,115	0%	232,587	232,587	232,587	232,587
410 POLICE EXPENSES													
01-410-000-100	Police Wages	1,638,845	1,794,691	1,603,004	1,376,021	1,925,485	2,009,903	84,418	4%	2,047,540	2,108,966	2,172,235	2,237,402
01-410-000-105	Police Wages - Part Time	-	-	-	-	-	45,000	45,000	#DIV/0!	45,000	45,000	45,000	45,000
01-410-000-150	Payroll Tax Expense	137,007	151,756	122,630	117,860	147,300	157,200	9,900	7%	156,637	161,336	166,176	171,161
01-410-000-151	Unemployment Compensation	9,176	6,890	8,765	6,610	7,315	1,800	(5,515)	-75%	1,800	1,800	1,800	1,800
01-410-000-156	Employee Benefit Expense	352,609	432,218	392,907	318,536	390,278	401,259	10,981	3%	421,322	442,388	464,508	487,733
01-410-000-158	Medical Expense Reimbursement	10,916	12,579	13,000	6,095	10,000	12,000	2,000	20%	12,000	12,000	12,000	12,000
01-410-000-159	Employer HSA Contribution	-	39,000	-	52,800	49,600	52,250	2,650	5%	52,250	52,250	52,250	52,250
01-410-000-160	Pension Expense	228,221	252,675	227,964	393,809	395,763	418,855	23,092	6%	421,655	421,739	421,826	421,915
01-410-000-161	Pension Expense-Non Uniform	-	-	-	1,953	2,605	2,719	114	4%	2,800	2,884	2,971	3,060
01-410-000-165	Employer 457 Match	26,000	32,000	30,000	-	36,000	36,000	-	0%	36,000	36,000	36,000	36,000
01-410-000-174	Tuition Reimbursement	14,038	13,773	15,000	10,608	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-181	Longevity Pay	33,400	32,500	29,400	26,300	33,300	34,100	800	2%	34,500	38,300	42,700	44,600
01-410-000-182	Education Incentive	4,750	4,250	5,750	6,000	4,250	5,750	1,500	35%	5,750	5,750	5,750	5,750
01-410-000-183	Overtime - Patrol Functions	48,781	48,191	10,000	37,955	45,000	45,000	-	0%	45,000	45,000	45,000	45,000
01-410-000-183	Overtime - Shift Coverage	17,630	40,490	15,000	33,087	38,000	38,000	-	0%	38,000	38,000	38,000	38,000
01-410-000-183	Overtime - Holiday Worked	24,692	30,442	35,000	21,996	35,236	35,236	0	0%	35,236	35,236	35,236	35,236
01-410-000-187	Court Time Wages	9,999	11,738	12,000	7,938	14,000	14,000	-	0%	14,000	14,000	14,000	14,000
01-410-000-190	COVID Pay	11,250	10,750	-	12,975	-	-	-	#DIV/0!	-	-	-	-

**Upper Uwchlan Township
2025 Budget**

		Actual	Actual	Budget	Actual - 9/30/24	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	2024	2024	2025	'24 Budget	Inc/(Dec)	2026	2027	2028	2029
01-410-000-191	Uniform & Boot Allowances	14,500	14,550	14,000	17,550	16,350	17,550	1,200	7%	17,550	17,550	17,550	17,550
01-410-000-200	Supplies	11,444	13,385	14,000	14,734	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-215	Postage	750	769	750	750	750	750	-	0%	750	750	750	750
01-410-000-221	K-9 Expense	-	-	-	-	-	10,000	10,000	#DIV/0!	10,000	10,000	10,000	10,000
01-410-000-230	Gasoline & Oil	52,787	58,116	43,000	39,623	50,000	50,000	-	0%	50,000	50,000	50,000	50,000
01-410-000-235	Vehicle Maintenance	19,650	32,330	25,000	18,335	20,000	20,000	-	0%	30,000	30,000	30,000	30,000
01-410-000-238	Clothing/Uniforms	18,469	34,147	11,700	6,946	22,000	17,000	(5,000)	-23%	9,000	9,000	9,000	9,000
01-410-000-250	Maintenance & Repairs	324	1,979	2,500	20,929	-	-	-	#DIV/0!	-	-	-	-
01-410-000-260	Small Tools & Equipment	16,572	18,190	10,000	22,223	20,000	17,000	(3,000)	-15%	17,000	17,000	17,000	17,000
01-410-000-311	Non-Reimbursable Legal	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-410-000-316	Training & Seminars	21,321	20,538	15,000	9,442	15,000	28,838	13,838	92%	15,000	15,000	15,000	15,000
01-410-000-317	Parking & Travel	94	740	1,000	490	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-410-000-320	Telephone	5,290	6,493	7,000	4,225	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	15,720	10,766	15,000	8,270	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-410-000-342	Police Accreditation	2,633	1,449	6,000	1,300	4,000	4,000	-	0%	3,000	3,000	3,000	3,000
01-410-000-352	Insurance - Liability	12,793	13,507	12,793	10,157	13,542	15,511	1,969	15%	15,511	15,511	15,511	15,511
01-410-000-353	Insurance - Vehicles	2,106	2,012	2,106	1,206	1,608	2,649	1,041	65%	2,649	2,649	2,649	2,649
01-410-000-354	Insurance - Workers Comp.	41,945	50,228	43,200	35,567	47,423	50,155	2,732	6%	51,660	53,209	54,806	56,450
01-410-000-420	Dues/Subscriptions/Memberships	988	1,768	1,000	684	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-410-000-450	Contracted Services	20,661	26,813	29,950	40,288	59,224	53,064	(6,160)	-10%	53,064	53,064	53,064	53,064
01-410-000-740	Computer/Furniture	4,157	10,049	3,000	6,356	8,000	7,000	(1,000)	-13%	7,000	7,000	7,000	7,000
Total 410 POLICE EXPENSES		2,829,518	3,231,772	2,779,019	2,689,618	3,456,029	3,646,589	190,560	6%	3,695,674	3,788,384	3,884,781	3,981,882
411 - FIRE													
01-411-000-316	Training & Seminars	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-354	Insurance - Workers Comp.	8,648	7,669	23,000	7,106	11,100	7,100	(4,000)	-36%	7,100	7,100	7,100	7,100
01-411-000-420	Dues/Subscriptions/Memberships	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-450	Contracted Services	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-451	Hydrant Expenses - Aqua	84,214	93,756	60,000	56,507	70,000	70,000	-	0%	70,000	70,000	70,000	70,000
01-411-001-001	Contributions - Ludwig's	249,196	99,196	249,196	99,196	99,196	99,196	-	0%	99,196	99,196	99,196	99,196
01-411-001-002	Contributions - Lionville	99,360	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	61,435	11,435	11,435	11,435	11,435	11,435	-	0%	11,435	11,435	11,435	11,435
01-411-001-005	Contributions - E. Brandywine	46,279	21,279	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	-	2,300	2,300	-	0%	2,300	2,300	2,300	2,300
01-411-001-007	Reimbursement - E. Brandywine Twp.	757	606	200	1,045	200	1,000	800	400%	1,000	1,000	1,000	1,000
01-411-002-530	Contributions - Fire Relief Funds	110,714	113,023	95,000	117,434	110,000	110,000	-	0%	110,000	110,000	110,000	110,000
Total 411 FIRE		660,603	446,324	586,770	413,362	449,870	446,670	(3,200)	-1%	421,670	421,670	421,670	421,670
412 AMBULANCE													
01-412-000-540	Uwchlan Ambulance	52,038	58,000	27,038	58,000	58,000	85,000	27,000	47%	85,000	85,000	85,000	85,000
01-412-000-544	Uwchlan Ambulance - Capital	-	10,000	-	26,000	-	-	-	#DIV/0!	-	-	-	-
Total 412 AMBULANCE		52,038	68,000	27,038	84,000	58,000	85,000	27,000	47%	85,000	85,000	85,000	85,000
Total 411-412 FIRE and AMBULANCE		712,641	514,324	613,808	497,362	507,870	531,670	23,800	5%	506,670	506,670	506,670	506,670
413 CODES ADMINISTRATION													
01-413-000-100	Code Administrator Wages	240,958	283,317	237,709	197,495	278,777	287,140	8,363	3%	295,755	304,627	313,766	323,179
01-413-000-150	Payroll Tax Expense	19,574	22,487	18,185	15,959	21,326	21,966	640	3%	21,966	22,625	23,304	24,003
01-413-000-151	Unemployment Compensation	1,676	1,427	1,605	1,174	1,540	270	(1,270)	-82%	270	270	270	270
01-413-000-156	Employee Benefit Expense	51,053	56,330	49,529	36,615	49,641	51,338	1,697	3%	53,905	56,601	59,431	62,402
01-413-000-159	Employer HSA Contribution	-	7,500	-	8,000	8,000	8,250	250	3%	8,250	8,250	8,250	8,250
01-413-000-160	Pension Expense	16,867	19,102	16,687	31,804	31,805	32,357	552	2%	33,328	34,328	35,358	36,419
01-413-000-165	Employer 457 Match	6,000	6,000	6,000	-	6,000	6,000	-	0%	6,000	6,000	6,000	6,000

**Upper Uwchlan Township
2025 Budget**

				Actual -		Budget 2025	\$ Inc/(Dec)	% Inc/(Dec)	Budget 2026	Budget 2027	Budget 2028	Budget 2029
		Actual	Budget	9/30/24	Budget							
		2022	2023	2024	2024							
01-413-000-181	Longevity Pay	5,100	5,400	5,100	5,700	6,750	1,050	18%	6,900	7,050	7,200	7,350
01-413-000-183	Overtime	3,764	2,497	2,000	1,796	2,000	-	0%	2,000	2,000	2,000	2,000
01-413-000-200	Supplies	2,501	2,026	2,000	314	2,000	-	0%	2,000	2,000	2,000	2,000
01-413-000-230	Gasoline & Oil	3,751	2,976	3,400	2,444	3,400	200	6%	3,600	3,600	3,600	3,600
01-413-000-235	Vehicle Maintenance	5,453	1,361	1,500	203	1,500	(300)	-20%	1,200	1,200	1,200	1,200
01-413-000-316	Training & Seminars	1,166	957	3,000	503	3,000	-	0%	3,000	3,000	3,000	3,000
01-413-000-317	Parking & Travel	368	16	250	92	250	150	60%	400	400	400	400
01-413-000-320	Telephone	834	1,759	2,000	527	3,000	100	3%	3,100	3,100	3,100	3,100
01-413-000-322	Ipad Expense	517	115	600	-	-	-	#DIV/0!	-	-	-	-
01-413-000-352	Insurance - Liability	282	270	282	191	255	34	13%	289	289	289	289
01-413-000-353	Insurance - Vehicles	398	403	398	341	455	86	19%	541	541	541	541
01-413-000-354	Insurance - Workers Comp.	1,936	2,318	720	565	753	43	6%	796	796	796	796
01-413-000-420	Dues/Subscriptions/Memberships	432	422	3,000	946	1,500	1,500	100%	3,000	3,000	3,000	3,000
01-413-000-450	Contracted Services	3,718	5,470	10,000	1,195	5,600	(2,600)	-46%	3,000	3,000	3,000	3,000
01-413-000-460	Meetings & Conferences	-	-	1,000	40	1,000	-	0%	1,000	1,000	1,000	1,000
Total 413 CODES ADMINISTRATION		366,348	422,153	364,965	305,904	427,502	10,496	2%	450,300	463,677	477,504	491,799
414 PLANNING & ZONING												
<u>General Planning</u>												
01-414-001-116	Compensation	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-414-001-200	Supplies	609	480	500	428	500	-	0%	500	500	500	500
01-414-001-301	Court Reporter	2,385	692	1,500	855	1,500	-	0%	1,500	1,500	1,500	1,500
01-414-001-315	Legal Fees	13,615	7,830	3,000	-	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-365	Comp Plan Update	-	43,511	50,000	13,380	25,000	-	0%	-	-	-	-
01-414-001-366	Ordinance Update	9,382	-	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	-	0%	3,000	3,000	3,000	3,000
01-414-001-368	Advertising	-	1,398	500	2,334	500	-	0%	500	500	500	500
01-414-001-451	Act 209	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 414-001 Planning		48,569	53,911	78,500	16,997	53,500	-	0%	11,500	11,500	11,500	11,500
<u>Village Concept</u>												
01-414-002-367	General Planning	-	59,171	1,000	9,939	1,000	-	0%	1,000	1,000	1,000	1,000
Total 414-002 Village Concept		-	59,171	1,000	9,939	1,000	-	0%	1,000	1,000	1,000	1,000
<u>Zoning</u>												
01-414-003-100	Zoning Board Compensation	-	-	800	-	800	-	0%	800	800	800	800
01-414-003-301	Court Reporter	6,657	1,463	2,000	570	2,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-315	Legal Fees	65	2,565	6,000	-	6,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-450	Contracted Services	-	-	1,000	-	1,000	-	0%	1,000	1,000	1,000	1,000
Total 414-003 Zoning		6,722	4,028	9,800	570	9,800	-	0%	5,800	5,800	5,800	5,800
Total 414 PLANNING & ZONING		55,291	117,110	89,300	27,506	64,300	-	0%	18,300	18,300	18,300	18,300
415 EMERGENCY OPERATIONS												
01-415-000-200	Supplies	2,906	2,699	2,000	1,829	3,100	-	0%	2,000	2,000	2,000	2,000
01-415-000-260	Small Tools & Equipment	-	15	1,000	3,561	12,500	11,000	88%	500	500	500	500
01-415-000-316	Training & Seminars	630	1,242	1,200	326	1,250	-	0%	1,250	1,250	1,250	1,250
01-415-000-317	Parking & Travel	-	220	400	45	500	-	0%	500	500	500	500
01-415-000-320	Telephone	-	-	1,200	-	250	-	0%	250	250	250	250
01-415-000-330	Other Services/Charges	-	-	500	75	350	-	0%	350	350	350	350
01-415-000-420	Dues/Subscriptions/Memberships	-	216	50	-	250	-	0%	250	250	250	250
01-415-000-450	Contracted Services	-	-	500	-	500	-	0%	500	500	500	500
01-415-000-740	Computer/Furniture	-	-	1,000	-	250	500	200%	750	750	750	750
Total 415 EMERGENCY OPERATIONS		3,536	4,392	7,850	5,836	18,950	11,500	61%	6,350	6,350	6,350	6,350

**Upper Uwchlan Township
2025 Budget**

		Actual -											
		Actual	Actual	Budget	9/30/24	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	2024	2024	2025	'24 Budget	Inc/(Dec)	2026	2027	2028	2029
422 - 456 OTHER SERVICES													
01-422-000-530	SPCA Contract	3,506	4,508	4,776	8,065	9,200	9,200	-	0%	9,476	9,760	10,053	10,355
01-422-000-601	DARC	24,189	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	-	-	-	-	#DIV/0!	-	-	-	-
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
		34,695	35,697	57,117	32,254	41,598	41,598	-	0%	41,874	42,158	42,451	42,753
Total EMERGENCY & OTHER		38,231	40,089	64,967	38,090	60,548	72,048	11,500	19%	48,224	48,508	48,801	49,103
433 SIGNS													
01-433-000-200	Supplies	13,257	5,316	5,000	3,508	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-433-000-450	Contracted Services	-	-	1,000	191	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
		13,257	5,316	6,000	3,699	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
434 SIGNALS													
01-434-000-450	Contracted Services	9,039	32,648	35,200	4,576	35,200	64,200	29,000	82%	25,000	25,000	25,000	25,000
		9,039	32,648	35,200	4,576	35,200	64,200	29,000	82%	25,000	25,000	25,000	25,000
438 PUBLIC WORKS													
01-438-000-100	Public Works Wages	409,761	491,291	451,945	381,321	528,236	573,611	45,375	9%	590,819	608,544	626,800	626,800
01-438-000-101	Employee Cost Allocated	-	(23,437)	(82,665)	(18,203)	(23,228)	(24,988)	(1,760)	8%	(25,737)		-	-
01-438-000-150	Payroll Tax Expense	35,502	39,313	34,574	31,831	40,410	43,881	3,471	9%	45,198	46,554	47,950	47,950
01-438-000-151	Unemployment Compensation	4,280	3,169	3,745	3,465	3,080	720	(2,360)	-77%	720	720	720	720
01-438-000-156	Employee Benefit Expense	176,798	203,720	187,111	137,088	157,196	183,658	26,462	17%	192,841	202,483	212,607	223,237
01-438-000-159	Employer HSA Contribution	-	18,000	-	20,800	17,600	21,450	3,850	22%	21,450	21,450	21,450	21,450
01-438-000-160	Pension Expense	31,726	36,499	30,829	39,478	39,471	42,924	3,453	9%	44,212	45,538	46,904	48,311
01-410-000-165	Employer 457 Match	12,000	14,000	14,000	-	14,000	16,000	2,000	14%	16,000	16,000	16,000	16,000
01-438-000-181	Longevity	8,850	6,150	8,850	5,850	6,750	7,350	600	9%	8,700	10,800	11,700	13,350
01-438-000-183	Overtime Wages	12,566	5,834	26,000	15,058	26,000	26,000	-	0%	26,000	26,000	26,000	26,000
01-438-000-200	Supplies	43,437	64,852	49,000	14,750	40,000	40,000	-	0%	40,000	40,000	40,000	40,000
01-438-000-205	Meals and Meal Allowances	-	143	600	93	600	600	-	0%	600	600	600	600
01-438-000-230	Gasoline & Oil	33,403	37,872	42,000	30,543	45,000	45,000	-	0%	45,000	45,000	45,000	45,000
01-438-000-235	Vehicle Maintenance	34,098	28,507	18,000	23,889	22,000	30,000	8,000	36%	25,000	25,000	25,000	25,000
01-438-000-238	Uniforms	2,715	5,667	3,050	5,569	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-438-000-245	Highway Supplies	23,028	12,644	9,600	21,890	35,000	35,000	-	0%	35,000	35,000	35,000	35,000
01-438-000-260	Small Tools & Equipment	7,889	9,701	9,750	11,923	16,000	16,000	-	0%	16,000	16,000	16,000	16,000
01-438-000-316	Training & Seminars	4,677	4,391	5,225	3,759	7,500	7,500	-	0%	7,500	7,500	7,500	7,500
01-438-000-317	Parking and Travel	-	137	800	238	800	800	-	0%	800	800	800	800
01-438-000-320	Telephone	2,440	4,161	3,000	1,645	4,300	4,300	-	0%	4,300	4,300	4,300	4,300
01-438-000-322	Ipad Expense	1,558	523	1,200	674	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	337	5,000	400	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-438-000-352	Insurance - Liability	1,486	1,439	1,486	1,092	1,456	1,514	58	4%	1,514	1,514	1,514	1,514
01-438-000-353	Insurance - Vehicles	1,593	1,611	1,593	1,366	1,821	2,164	343	19%	2,164	2,164	2,164	2,164
01-438-000-354	Insurance - Workers Comp.	10,325	12,364	13,680	10,162	13,550	14,330	780	6%	14,760	15,203	15,659	16,129
01-438-000-420	Dues/Subscriptions/Memberships	240	370	400	601	400	500	100	25%	500	500	500	500
01-438-000-450	Contracted Services	54,893	75,897	56,500	3,750	98,600	87,100	(11,500)	-12%	87,100	87,100	87,100	87,100
01-438-000-463	Miscellaneous	-	-	-	-	-	-	-	0%	-	-	-	-
01-438-000-720	Road Resurfacing	274,333		274,333	-	-	10,000	10,000	100%	10,000	10,000	10,000	10,000
		1,187,733	1,056,717	1,169,605	749,032	1,108,742	1,197,614	88,872	8%	1,222,639	1,280,968	1,313,467	1,327,625

**Upper Uwchlan Township
2025 Budget**

		Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	9/30/24	2024	2025	'24 Budget	Inc/(Dec)	2026	2027	2028	2029
<u>Public Works - Facilities Division</u>													
01-438-001-100	Public Works Wages-Facilities Div.	221,447	232,437	241,115	184,715	256,815	266,399	9,584	4%	274,391	282,623	291,102	299,835
01-438-001-101	PW Facilities Costs Allocated	(174,443)	(216,167)	(225,983)	(174,952)	(233,204)	(242,429)	(9,225)	4%	(242,429)	(242,429)	(242,429)	(242,429)
01-438-001-150	Payroll Tax Expense	18,052	18,828	18,445	15,430	19,646	20,380	734	4%	20,991	21,621	22,269	20,991
01-438-001-151	Unemployment Compensation	4,135	2,965	3,745	3,178	2,830	630	(2,200)	-78%	630	630	630	630
01-438-001-156	Employee Benefit Expense	43,657	38,964	42,306	22,083	44,429	45,839	1,410	3%	48,131	50,537	53,064	55,717
01-438-001-159	Employer HSA Contribution	-	7,500	-	8,000	8,000	8,250	250	3%	8,250	8,250	8,250	8,250
01-438-001-160	Pension Expense	10,862	11,338	10,482	15,662	15,663	16,808	1,145	7%	17,313	17,832	18,367	18,918
01-438-000-165	Employer 457 Match	6,000	6,000	6,000	-	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-438-001-181	Longevity	3,150	3,450	3,300	3,750	3,450	4,050	600	17%	5,100	5,550	5,850	6,150
01-438-001-183	Overtime Wages	7,155	4,786	8,000	8,758	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-438-001-200	Supplies	20	1,141	-	1,059	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-438-001-230	Gasoline & Oil	25,593	20,028	12,000	9,516	18,000	18,000	-	0%	18,000	18,000	18,000	18,000
01-438-001-235	Vehicle Maintenance	563	10,872	6,500	12,608	8,500	15,000	6,500	76%	15,000	15,000	15,000	15,000
01-438-001-238	Uniforms	125	1,555	1,200	168	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-438-001-260	Small Tools & Equipment	-	272	-	207	500	500	-	0%	500	500	500	500
01-438-001-316	Training & Seminars	-	233	1,600	-	1,600	1,600	-	0%	1,600	1,600	1,600	1,600
01-438-001-352	Insurance - Liability	1,486	1,439	1,486	1,092	1,456	1,514	58	4%	1,514	1,514	1,514	1,514
01-438-001-353	Insurance - Vehicles	1,593	1,611	1,593	1,366	1,821	2,164	343	19%	2,164	2,164	2,164	2,164
01-438-001-354	Insurance - Workers Comp.	5,162	6,182	9,360	6,775	9,033	9,553	520	6%	9,553	9,553	9,553	9,553
01-438-001-450	Contracted Services	129	-	-	240	-	-	-	0%	-	-	-	-
		174,686	153,434	141,149	119,655	176,539	186,257	9,718	6%	198,707	210,944	223,434	234,392
Total 438 PUBLIC WORKS		1,362,419	1,210,151	1,310,754	868,687	1,285,281	1,383,871	98,590	8%	1,421,346	1,491,912	1,536,901	1,562,017
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	174,443	216,167	225,983	174,952	233,204	242,429	9,225	4%	242,429	242,429	242,429	242,429
01-454-001-200	Supplies	18,367	14,220	15,000	16,336	18,000	18,000	-	0%	18,000	18,000	18,000	18,000
01-454-001-201	Park & Rec Special Events	12,056	12,724	6,000	10,188	21,000	21,000	-	0%	21,000	21,000	21,000	21,000
01-454-001-202	Block Party	32,928	37,875	28,000	31,345	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	1,056	543	6,000	224	4,000	1,500	(2,500)	-63%	1,500	1,500	1,500	1,500
01-454-001-250	Maintenance & Repairs	1,336	559	500	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-454-001-260	Small Tools & Equipment	1,712	368	3,330	5,973	6,500	6,500	-	0%	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.	3,227	3,864	4,320	2,823	3,764	3,981	217	6%	3,981	3,981	3,981	3,981
01-454-001-420	Dues/Subscriptions/Memberships	-	-	300	35	300	300	-	0%	-	-	-	-
01-454-001-450	Contracted Services	751	-	500	630	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
		245,876	286,320	296,933	242,506	320,268	327,209	6,941	2%	332,909	332,909	332,909	332,909
<u>Hickory Park</u>													
01-454-002-200	Supplies - Hickory Park	3,450	10,170	3,000	4,531	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-454-002-231	Propane	1,262	-	2,000	219	3,000	2,000	(1,000)	-33%	2,000	2,000	2,000	2,000
01-454-002-250	Maintenance & Repairs	6,541	4,754	8,000	6,021	8,000	8,000	-	0%	7,000	7,000	7,000	7,000
01-454-002-351	Insurance - Property	5,182	6,922	5,182	8,193	10,925	11,084	159	1%	11,084	11,084	11,084	11,084
01-454-002-360	Utilities	4,004	3,170	5,000	2,635	5,000	5,000	-	0%	5,000	5,000	5,000	5,000

**Upper Uwchlan Township
2025 Budget**

		Actual	Actual	Budget	Actual - 9/30/24	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	2024	2024	2025	'24 Budget	Inc/(Dec)	2026	2027	2028	2029
01-454-002-450	Contracted Services	31,637	59,180	20,000	48,744	38,000	38,000	-	0%	38,000	38,000	38,000	38,000
		52,076	84,196	43,182	70,343	70,925	70,084	(841)	-1%	69,084	69,084	69,084	69,084
<u>Fellowship Fields</u>													
01-454-003-200	Supplies	475	1,147	3,000	1,211	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-454-003-250	Maintenance & Repairs	5,717	5,567	18,000	9,553	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	1,540	1,500	2,500	1,125	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-454-003-351	Insurance - Property	5,182	6,922	5,182	8,193	10,925	11,084	159	1%	11,084	11,084	11,084	11,084
01-454-003-360	Utilities	11,234	14,160	12,000	6,590	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-454-003-450	Contracted Services	18,800	26,331	16,000	12,972	20,000	20,000	-	0%	15,000	15,000	15,000	15,000
		42,948	55,627	56,682	39,644	58,425	58,584	159	0%	53,584	53,584	53,584	53,584
<u>Larkins Field</u>													
01-454-004-200	Supplies	-	22	1,000	112	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	1,216	3,985	3,000	1,110	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
		18,458	4,007	5,000	1,222	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
<u>Upland Farms</u>													
01-454-005-200	Supplies	14,810	8,556	5,000	6,318	7,500	7,500	-	0%	1,000	1,000	1,000	1,000
01-454-005-231	Propane & Heating Oil	5,823	390	6,000	2,206	5,000	2,500	(2,500)	-50%	2,500	2,500	2,500	2,500
01-454-005-250	Maintenance & Repairs	16,988	43,513	50,000	11,423	30,000	20,000	(10,000)	-33%	20,000	20,000	20,000	20,000
01-454-005-351	Insurance - Property	5,182	6,922	5,182	8,193	10,925	11,084	159	1%	11,084	11,084	11,084	11,084
01-454-005-360	Utilities	19,217	20,121	14,000	20,434	15,000	25,000	10,000	67%	25,000	25,000	25,000	25,000
01-454-005-450	Contracted Services	18,321	13,434	10,000	25,680	20,000	25,000	5,000	25%	25,000	25,000	25,000	25,000
01-454-005-513	Engineering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		80,341	92,936	90,182	74,254	88,425	91,084	2,659	3%	84,584	84,584	84,584	84,584
Total Individual Parks		193,823	236,766	195,046	185,463	221,775	223,752	1,977	1%	211,252	211,252	211,252	211,252
Total 454 PARK & RECREATION		439,699	523,086	491,979	427,969	542,043	550,961	8,918	2%	544,161	544,161	544,161	544,161
455 ENVIRONMENTAL ADVISORY COUNCIL													
01-455-000-450	Contracted Services	2,066	10,438	10,000	4,842	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
		2,066	10,438	10,000	4,842	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
459 HISTORICAL COMMISSIONS													
01-459-000-200	Supplies	1,357	11,980	2,500	1,504	2,500	2,500	-	0%	1,000	1,000	1,000	1,000
01-459-000-320	Telephone	-	-	1,000	-	1,000	250	(750)	-75%	1,000	1,000	1,000	1,000
01-459-000-450	Contracted Services	3,036	4,062	1,500	150	1,500	14,500	13,000	867%	14,500	14,500	14,500	14,500
		4,393	16,042	5,000	1,654	5,000	17,250	12,250	245%	16,500	16,500	16,500	16,500
					-								
TOTAL EXPENSES BEFORE OPERATING TRANSFERS		7,324,298	7,635,548	7,912,115	6,016,578	8,065,867	8,554,612	488,745	6%	8,548,547	8,755,832	8,946,694	9,117,941
NET INCOME BEFORE TRANSFERS		1,325,591	1,378,365	108,434	1,188,910	147,308	137	(147,171)	-100%	41,810	(72,393)	(167,262)	(241,065)

**Upper Uwchlan Township
2025 Budget**

		Actual	Actual	Budget	Actual - 9/30/24	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	2024	2024	2025	'24 Budget	Inc/(Dec)	2026	2027	2028	2029
492 OPERATING TRANSFERS													
01-492-000-030	Transfer to Capital Acquisition Fund:												
	From Turf Field cash account			-	-	-	-	-	#DIV/0!	-	-	-	-
	Other	(1,500,000)	(884,064)	(518,000)	(450,000)	(450,000)	(860,000)	(410,000)	91%	(200,000)	(200,000)	(200,000)	-
01-492-000-036	Transfer to Water Resource Protection F.	(245,000)	(300,000)	(300,000)	(172,329)	-	(186,000)	(186,000)	#DIV/0!	-	-	-	-
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!	-	-	-	-
		(1,745,000)	(1,184,064)	(818,000)	(622,329)	(450,000)	(1,046,000)	(596,000)	132%	(200,000)	(200,000)	(200,000)	-
Total Expenditures		9,069,298	8,819,612	8,730,115	6,638,907	8,515,867	9,600,612	1,084,745	13%	8,748,547	8,955,832	9,146,694	9,117,941
Net Ordinary Income		(419,409)	194,301	(709,566)	566,581	(302,692)	(1,045,863)	(743,171)	246%	(158,190)	(272,393)	(367,262)	(241,065)

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	Jennifer F. Baxter	12/31/25
Vice-Chairman	Andrew P. Durkin	12/31/27
Member	Sandra M. D'Amico	12/31/29

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.

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 2024

- No tax increase (since 2006)
- Reviewed and adopted the following 3 ordinances and/or amendments:
 - C1, C3 and LI Zoning District ordinances; Short-Term Rentals;
 - Solid Waste Account Late Fee
- Reviewed and approved 3 conditional use applications: 770 Pennsylvania Drive, 241 Park Road/Planebrook Partners; Rockhill Real Estate Enterprises/500 Pottstown Pike
- Reviewed 6 and approved 5 subdivision/land development plans: Wertz Farm/Turnpike Subdivision; Eagle Animal Hospital (Preliminary, then Final); Byers Station Parcel 5C Lot 2B Amended PRD Plan; 480 Pottstown Pike; 241 Park Road/Planebrook Partners
- Approved 6 land development escrow release requests: Preserve @ Marsh Creek Phase I (1), Phase II (1), Phase III (3), Vantage Point Senior Living/Fieldstone at Chester Springs (1)
- Accepted dedication of the 0 sanitary sewer facilities
- Approved the 2025 Minimum Municipal Pension Obligation (MMO) for the Police and Non-Uniformed Pension Plans
- Approved/awarded contracts for the following:
 - Records Management System (Police Dept)
 - Solid Waste / Recycling Collection 3-Year Contract
 - 2024 Milling and Paving
 - Public Works Automated Gate Installation
 - Verizon Cable Franchise Fee Audit and Renewal
 - Township Facilities HVAC Maintenance
- Authorized the sale of Township equipment as a result of replacement: Exmark 48" walk-behind mower, 2013 F250 Pickup Truck, Road Saw, Salt Spreader, 3-Pt Seeder, 2014 61" zero-turn mower, 2007 trailer, Dialarc welder, leaf loader, 2018 Ford Interceptor SUV

- Applied for the following Grants: PECO Green Region – tree plantings; Transportation Alternatives Set-Aside (TASA) Program – Route 100 Pedestrian Path; DCNR – Hickory Park Rehabilitation; Transportation and Community Development Initiative (TCDI) – Eagle Village Gateway & Mobility Plan; Chester County Vision Partnership Program (VPP) – Eagle Village Gateway & Mobility Plan; PennDOT Surface Transportation Block Grant – Route 100 Pedestrian Path; Local Share Account – Hickory Park Rehabilitation
- 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 – which involved members from all boards and commissions
- 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 “14th Annual Block Party” on Route 100, which continues to grow each year!
- The Environmental Advisory Council and Park & Recreation Board sponsored successful special events: Easter Egg Hunt, (2) Litter Clean-Up, Earth Day Celebration, Live Music Summer Concert Series (4), Clothing Drive, Trunk-or-Treat, (2) E-Waste Collection / Shredding events, and the 8th Annual Tree Lighting Ceremony
- The Environmental Advisory Council and the Park & Recreation Board added Junior Members
- Promoted 2 police officers: Brian Gathercole to Detective Sgt. and Kyle Sherman to Sergeant
- The Board of Supervisors liaisons met regularly with the Police and Public Works Departments.
- Established and outfitted a Uwchlan Ambulance substation at 520 Milford Road
- Established and outfitted a Community Emergency Response Trailer
- The Historical Commission hosted a walking tour of Upland Farm for the Chester County Town Tour and Village Walk Program ~ theme “Celebrating Success in Historic Preservation”.
- The Historical Commission established a quarterly Lecture Series: “Hidden History of Milford Mills”, “Barns of Northern Chester County”; “The History of Native American tribes and the Minquas Trail in Southeast Pennsylvania”;

GOALS FOR 2025

- 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

	2025	2024	2023
Chairman	1	1	1
Vice-Chairman	1	1	1
Member	1	1	1
Total	3	3	3

2025 Budget Summary – General Government

	2025 Budget	Actual 2024 (9/30/24)	2024 Budget	2025 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$10,496	\$7,872	\$10,496	-	0.0%
Liability and Public Officials Bond	29,520	19,096	24,797	4,723	19.0%
All other	35,759	40,913	51,700	(15,941)	(30.8%)
Total	\$75,775	\$67,881	\$86,993	(\$11,218)	(12.9%)

Explanation of Major Changes**Property and Liability Insurance**

Insurance premiums increased overall by 6.3% for 2025, which is an improvement over the 36% increase in 2024. The Township is a member of a consortium of local government agencies and premiums are managed to help contain members' costs.

The premiums are allocated to individual departments on a pro-rata basis; the amount allocated to General Government was increased for 2025 due to the way they were billed.

STATISTICS

	2025	2024*	2023
Township meetings attended	72	54	74
Members attending PSATS	3 Supervisors, 5 Staff	3 Supervisors, 8 Staff	3 members, 5 Staff
Ordinances passed	4	3	5
Resolutions passed	6	10	17
Land development plan approvals	1	4	3
Conditional Use hearings or special meetings separate from regular meetings	3	3	4
Conditional Use approvals	2	3	3

*As of 9/30/24

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 Township Manager, Township Secretary, part-time administrative assistant, and the Finance Department. The Finance Department consists of the Treasurer, an Accounting Associate and an Accounts Payable/Utility Billing Associate. The seven 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 – prepares the monthly meeting agendas and supporting documents
- Voting delegate of the Chester County Tax Collection Committee (earned income tax)

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 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

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 Keystone Collections Group
- 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
- Alternate delegate to the Chester County Tax Collection Committee (earned income tax)

ACCOMPLISHMENTS IN 2024

- 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:
 - C1, C3, LI Zoning District Uses – Amendment
 - Short-Term Rentals
 - Solid Waste/Recycling Account Late Fee
- Assisted with the drafting, review and adoption of seventeen (17) resolutions.
- Coordinated the review of (6) subdivision and land development plans
- Coordinated the review of three (3) conditional use applications
- Coordinated and presented the following contracts to the Board of Supervisors for consideration:
 - Records Management System (Police Department)
 - Solid Waste/Recycling Collection 3-year contract, with (2) 1-year extensions
 - 2024 Milling and Paving
 - Public Works Facility automated gate installation
 - Verizon Cable Franchise Fee Audit and Renewal
 - Hickory Park improvement grant application and construction document
- Completed adding HVAC and a camera security system to the Upland Farms Barn
- The Finance Department received updated training on Edmunds Utility Billing module
- Received our eleventh consecutive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the 2024 Budget

- Prepared our ninth Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2023
- Put the Solid Waste and Recycling contract out to bid; selected a new provider and implemented the new contract effective August 1, 2024

GOALS FOR 2025

Administration

- Continued coordination with Pennsylvania Turnpike personnel on the Turnpike Widening project
- Evaluate and implement document scanning programs or services for electronic records retention.
- Guide/assist the Planning Commission with any outstanding tasks to update the Township's Comprehensive Plan
- 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, 2024 Annual Report (ACFR)
- Receive the GFOA Distinguished Budget Award for the 2025 Budget
- Continue to develop and document policies in accordance with the GFOA Best Practices

Staffing Statistics – as of the end of each year presented

	2025	2024	2023
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
Part time:			
Park & Rec Assistant	.5	.5	-
Total	6.5	6.5	6.0

2025 Budget Summary – Executive

	2025 Budget	Actual 2024 (9/30/24)	2024 Budget	2025 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$878,299	\$608,997	\$839,272	\$39,027	4.7%
All other	102,315	46,217	57,510	44,805	77.9%
Total	\$980,614	\$655,214	\$896,782	\$83,832	9.3%

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

All non-uniformed personnel are budgeted for a 3% salary increase in 2025.

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.

The large increase in “all other” is for a multi-year scanning project to scan old township records.

STATISTICS

	2025	2024*	2023
Township meetings attended	72	56	64
Meeting packages prepared	60	51	61
Conditional Use Applications processed	5	3	4
Subdivision and land development applications processed	3	6	6
Ordinance amendments: Discussed Adopted	6 discussed 4 adopted	3 discussed 3 adopted	8 discussed 5 adopted
Resolutions approved	7	10	17
Right to Know Requests	60	53	60
Bid packages prepared	5	3	5
Certifications issued for settlements (re-sale and refinancing)	150	95	110
Number of utility bills sent – solid waste (includes reminders)	4,900	4,826	4,595

	2025	2024*	2023
Number of solid waste bills paid through the on-line WIPP	1,400	1,299	1,231
Number of liens collected – solid waste	11	9	15
Number of utility bills sent – sewer	13,000	9,942	12,738
Number of sewer bills paid through the on-line WIPP	3,900	4,051	4,888
Number of liens collected - sewer	15	31	21
Utility payment processing - date of receipt to date processed <i>Peak time</i>	3 days	4 days	4 days
Utility payment processing – date of receipt to date processed <i>Off peak</i>	1 day	1 day	1 day
Notary services provided	55	22 – Gwen only	30 – Gwen only

*As of 9/30/24

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) Dis/tinguished Budget Award
 - Township receives the Government Finance Officers Association Annual Comprehensive Financial Report award
 - Consistently produce high quality financial records which reduce annual audit cost

Governance

Increasing citizen involvement and communication via the Township's website

	2023 Actual (10/31/2023)	2024 Actual (10/30/24)	2025 Projected
Total website visits	80,650	84,287	100,000
Year to year increase (%)	6.9%	4.5%	
Total individual page views	157,467	162,737	175,000
Year to year increase (%)	37.6%	3.3%	

Financial Operations

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

	Expected Result	2023 Actual	2024 Actual	2025 Projected
Bond Rating	Aa/AA	Aa/AA	Aa/AA	Aa/AA

Maintaining Unrestricted Fund Balance in the General Fund

	Expected Result	2023 Actual	2024 Estimated	2025 Projected
Unrestricted Fund Balance		\$7,122,907	\$7,148,329	\$6,535,704
General Operating Expenditures		\$7,635,548	\$8,482,612	\$8,486,862
Fund balance as a percentage of operating expenses	>35%	93.3%	84.3%	77.0%

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	2023 Actual	2024 Actual	2025 Projected
Number of consecutive years receiving the GFOA Budget Presentation Award	100%	100% (10 years)	100% (11 years)	100% (12 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	2023 Actual	2024 Estimated	2025 Projected
<i>Audit year end:</i>		<i>12/31/23</i>	<i>12/31/24</i>	<i>12/31/25</i>
DCED report	1	1	1	1
Annual Report	1	1	1	1
Receive GFOA award for the Annual Report	100%	8th year	9 th year	10th year

Containment of Audit Costs

This measures the cost of all Township audits (Township, Municipal Authority and two pension plan audits) 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 audits)

	Expected Result	2023 Actual	2024 Estimated	2025 Projected
<i>Audit year end:</i>	<i>12/31/24</i>	<i>12/31/23</i>	<i>12/31/24</i>	<i>12/31/24</i>
Number of audits performed	4	4	4	4
Total cost	\$45,000	\$43,920	\$47,100	\$51,750
% change from prior year	2.5%	4.3%	7.2%	9.9%

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 2024

- Audited the Township's financial statements for the year ended December 31, 2023 and assisted the Township in preparing and filing its Annual Comprehensive Financial Report ("ACFR") resulting in the Township receiving its eighth 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, 2023
- Audited the Upper Uwchlan Township Municipal Authority for the year ended December 31, 2023

GOALS FOR 2025

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

2025 Budget Summary - Audit

	2025 Budget <i>(12/31/2024)</i>	Actual 2024 (9/30/24)	2024 Budget <i>(12/31/2023)</i>	2025 Increase (Decrease)	Percentage Change
Audits	\$30,300	\$27,600	\$27,600	\$2,700	9.8%
Total	\$30,300	\$27,600	\$27,600	\$2,700	9.8%

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

The increase from a year ago is higher than the usual increase of approximately 5 – 6%. There are fewer accounting majors graduating from college which has pushed up salary costs as firms compete for the best candidates.

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 2024

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

GOALS FOR 2025

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

2025 Budget Summary – Tax Collector

	2025 Budget	Actual 2024 (9/30/24)	2024 Budget	2025 Increase (Decrease)	Percentage Change
Deputy Treasurer	\$13,000	\$12,709	\$8,500	\$2,000	52.9%
All other	-	-	2,500	(2,500)	(100.0%)
Total	\$13,000	\$12,709	\$11,000	\$2,000	18.2%

STATISTICS

	2025	2024*	2023
Tax bills mailed (includes interim bills)	4,700	4,680	4,675
Tax bills processed	4,500	4,411	4,528
Liens filed at year end	Not available	Not available	5

*As of 9/30/24

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 2024

- Not applicable

GOALS FOR 2025

- Not applicable

Staffing Statistics – as of the end of each year presented

	2025	2024	2023
None			
Total			

2025 Budget Summary – Legal

	2025 Budget	Actual 2024 (9/30/24)	2024 Budget	2025 Increase (Decrease)	Percentage Change
Legal - reimbursable	\$10,000	\$5,941	\$10,000	-	0.0%
Legal – non reimbursable	65,200	15,884	40,000	\$25,200	63.0%
Contracted services	5,000	-	5,000	-	0.0%
Total	\$80,200	\$21,825	\$55,000	\$25,200	45.8%

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 2024

- 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.
- New firewalls installed in Police and Administration office servers
- Updated security cameras and access control at waste-water treatment plants

GOALS FOR 2025

- 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
- Assist with ongoing cyber insurance updates
- Continue to use ArchiveSocial software to archive social media platforms

2025 Budget Summary – Computer

	2025 Budget	Actual 2024 (9/30/24)	2024 Budget	2025 Increase (Decrease)	Percentage Change
Software & supplies	\$90,748	\$50,420	\$90,748	-	-
Hardware	12,000	1,238	12,000	-	-
Website	7,000	12,471	7,000	-	-
Contracted services	65,000	45,310	65,000	-	-
Total	\$174,748	\$109,439	\$174,748	-	-

Explanation of Major Changes

None

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 2024

- 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, planning and applying for NPDES permit for the Hickory Park Renovations
- Reviewed 5 sub-division and/or land development plans
- Reviewed 2 conditional use applications
- 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 2025

- 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
- 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
- Assist with the Eagle Village Mobility Study
- Continued compliance measures for MS4 Stormwater Permit

Staffing Statistics – as of the end of each year presented

	2025	2024	2023
None			
Total			

None – outside consultants provide engineering services to the Township

2025 Budget Summary – Engineering

	2025 Budget	Actual 2024 (9/30/24)	2024 Budget	2025 Increase (Decrease)	Percentage Change
Engineering – reimbursable Conditional Use	\$25,000	\$716	\$25,000	-	0.0%
Reimbursable Engineering	75,000	7,525	75,000	-	0.0%
Engineering – non reimbursable	30,000	67,029	30,000	-	0.0%
Traffic engineering	25,000	20,169	25,000	-	0.0%
MS-4 Projects	-	3,120	-	-	0.0%
All other	14,500	19,375	14,500	-	0.0%
Total	\$169,500	\$117,934	\$169,500	-	0.00%

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.



The Upland Farms Barn is rented out and also used by local civic groups

ACCOMPLISHMENTS IN 2024

- Grants were received from DCNR and Local Share Account for Hickory Park Renovations
- Upland Farmhouse bathroom was renovated
- Upland Farmhouse was opened to the public the last Sunday of the month
- Upland Barn was sealed to eliminate bird and bat issues

GOALS FOR 2025

- Bid out and construct Hickory Park Improvement Plans
- Fix floor issues in Upland Barn
- Continue renovations to Upland Farmhouse
- Fund a solution for Police Department space issues
- Continue the ongoing maintenance and upkeep of Township facilities and properties.

Staffing Statistics – as of the end of each year presented

	2025	2024	2023
None			
Total			

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

2025 Budget Summary – Township Properties

	2025 Budget	Actual 2024 (9/30/24)	2024 Budget	2025 Increase (Decrease)	Percentage Change
Public Works building	\$96,752	\$50,165	\$96,274	\$478	0.5%
Township building	122,793	82,875	122,236	557	0.5%
Milford Road building	23,042	9,171	22,962	80	0.3%
Total	\$242,587	\$142,211	\$241,472	\$1,115	0.5%

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.
- The Chief of Police 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.

Sergeant

- The Sergeant is the mid-line supervisor that performs various police department assignments. The Sergeant supervises the performance of police personnel including Corporals.
- The Sergeant is responsible for overseeing, organizing, training, and directing activities of personnel assigned to them. The Sergeant manages policy compliance, work schedules, evaluation and improvement.

Corporals

- The 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.

Detective Sergeant

- The Detective Sergeant supervises the performance of all Detective(s) or criminal investigators assigned to the Detective Division.
- The Detective Sergeant supervises and manages all investigative scenes.
- The Detective Sergeant also investigates reports of crimes, gathers evidence of all types, interview and take statements from victims, witnesses, and defendants for the purpose of successfully apprehending, prosecuting the perpetrators of said crimes, and provides technical services and intelligence to the patrol division.

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

- Police Officers performs general police work in the protection of life and property through the enforcement of laws and ordinances and does related work required. This work consists of patrol work in assigned areas. Investigation and other duties incidentally are performed 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 2024

- Full-Time Administrative Assistant
- The replacement of one administrative vehicle
- Traffic Safety Truck with scales placed in service
- New Report Management System purchased and will be operational in 2025
- Architect for building space consulted
- Secure Police Parking lot- halfway completed
- Promoted Two Sergeants- 1 for patrol & 1 for Detective Unit
- All officers and Police Chaplain are CIT certified
- All officers issued a rifle with one spare in the department
- Expanded capability of the UAV (drone) program
- Expanded department's Chaplain program to 4 and will be adding 1 more
- Policy Manual review and amendments are ongoing
- Built out a vehicle replacement schedule with UUT mechanic and finance
- Marsh Creek State Park traffic control and parking ordinance and procedures amended
- Proactive with community-oriented policing
 - Business community
 - Religious community
 - Township Schools
 - Homeowners' Associations
- Expanded our participation in regional services to provide cost effective specialty services
- Prescription drug take-back program and prevention to include med safes for residents
- Expand training for officers on all levels
- Built a stronger partnership with neighboring police, fire, and EMS



Community Policing Programs

GOALS FOR 2025

- Secure police parking lot- complete project
- New Firearms with Optic sights
- One unmarked and one marked vehicle replacement as part of the vehicle replacement program
- Explore grant opportunities for EV bicycles for the trail system
- Explore grant opportunities for side-by-side replacement
- Leadership programs for administration and supervisors
- Continue the development process of the police station
- 2 part time police officers
- Continue with risk management assessments
- 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 on a variety of operational endeavors such as RMS, ERT, crash investigations, criminal investigations, and UAV program to name a few
- Continue to review and amend the Police Policy Manual
- Review and build out the department's future succession plan for personnel

Staffing Statistics – at the end of each year presented

	2025	2024	2023
<u>Full time:</u>			
Police Chief	1	1	1
Lieutenant	1	1	1
Patrol Sergeant	1	1	0
Patrol Corporals	3	3	4
Detective Sergeant	1	1	0
Detective	1	1	1
Patrol Officers	8	8	8
Traffic Safety Officer	1	1	1
Admin Assistant	1	1	0
<u>Part time:</u>			
Patrol Officers	2	0	.5
Admin Assistant	0	0	.5
Total FTE's	20.0	18.0	16.0

2024 Junior Police Academy



Almost 50 Cadets graduated from the Jr. Police Academy in 2024



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



2025 Budget Summary – Police Department

	2025 Budget	Actual 2024 (9/30/24)	2024 Budget	2025 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$3,388,777	\$2,483,660	\$3,209,905	\$178,872	5.6%
Vehicle costs	70,000	57,958	70,000	-	0.0%
Insurance – liability & property	18,160	11,363	15,150	3,010	19.9%
All other	169,652	136,637	160,974	8,678	5.4%
Total	\$3,646,589	\$2,689,618	\$3,456,029	\$190,560	5.5%



The 2025 Budget reflects an increase in expenditures:

- The replacement of one detective vehicle and one patrol vehicle
- New handguns w/ optic sites w/ trade in
- Complete securing Police Parking lot
- 2 part time officers
- Salary increase of 3.5% per the Collective Bargaining Agreement for 2025

STATISTICS

Police Incidents

	2025	2024*	2023
Calls for Service	0	9,460	13,109

*As of 9/30/24



The Police Department maintains a strong relationship with our neighbors.

Sworn Full Time Equivalent (FTE) Employees per Population

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

	2025	2024	2023
Sworn FTE's	Unknown	1.21	1.28

2024- Population 13,909 (per September 10, 2024)

2023- Population 12,474



Reported Crimes and Arrests

	2025	2024*	2023
Reported Crimes Part 1 & 2	Unknown	143	193
Arrests		93	86
Crimes per 1,000 residents		10.28	15.44

*As of 09/30/24

Traffic Safety - Police Traffic Enforcement

	2025	2024*	2023
Traffic stops	Unknown	2,484	2,309
Verbal & Written Warnings		1,015	1,285
Citations		1,469	2,135

*As of 09/30/24

Traffic Crashes – Highway traffic accidents

	2025	2024*	2023
Vehicle accidents	Unknown	118	156

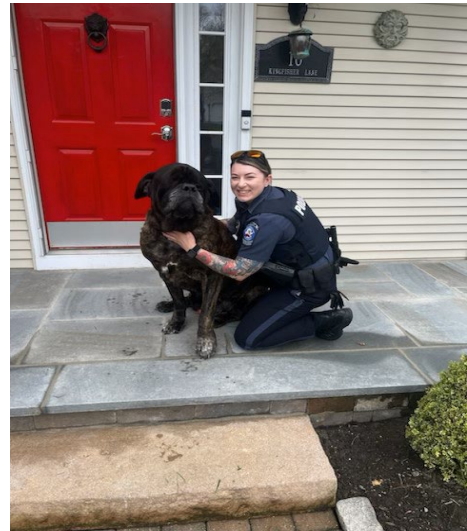
* As of 09/30/24

Traffic Safety Unit in Service Making Our Roads Safer



Upper Uwchlan Police Department Accident Reconstruction Team in Training





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



	Expected Result	2025	2024	2023
<i>Years the Police Department has been accredited by the Pennsylvania Police Chief's Association</i>	10	10	9	8
<i>Years the Police Department has used Facebook to share information with residents and others</i>	13	13	12	11
<i>Quality of Life Initiative Programs</i>	10	10	9	8
<i>Community Based Policing Programs</i>	10	10	9	8
<i>Community Crisis/De-escalation initiatives</i>	7	7	6	5
<i>Biased Base Policing Monitoring</i>	10	10	9	8
<i>Community Diversity Training/Initiative</i>	10	10	9	8



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 2024

- Maintained Stormwater Management Standards on new projects.
- Implement Township Wide Safety Committee – Recommendation of DVIT
- Create position of Assistant Fire Marshal
- Coordinate and manage Eagle Scout 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 2025

- Continue enforcement of the Property Maintenance Code.
- Continue coordination with Sunoco on Mariner II and Mariner III projects.
- Revise 2018 International Fire Code for adoption to meet our needs while performing fire safety inspections
- Manage the public sewer main installation on Font and public tie-ins
- 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.
- Continue accrual of continuing education.

Staffing Statistics – as of the end of each year presented

	2025	2024	2023
Full time:			
Codes Department Administrator	1	1	1
Building Inspector	1	1	1
Administrative Assistant	1	1	1
Part-time admin	-	-	-
Total	3.00	3.00	3.00



2025 Budget Summary - Codes

	2025 Budget	Actual 2024 (9/30/2024)	2024 Budget	2024 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$417,868	\$297,311	\$409,141	\$8,726	2.1%
All other	20,130	8,592	18,360	1,770	9.6%
Total	\$437,998	\$305,903	\$427,501	\$10,496	2.5%

Explanation of Major Changes

Personnel and related expenses

All non-uniform personnel are budgeted for a 3% salary increase in 2025.

STATISTICS

	Projected 2025	2024*	Actual 2023
Building permits issued - residential	600	541	705
Building inspections - residential	2,800	2,976	3,091
Building permits issued - commercial	25	35	43
Building inspections - commercial	150	193	237
Re-sale Use & Occupancy permits issued	100	95	90
Re-sale Use & Occupancy inspections	105	98	90
Number of Zoning Hearings conducted	4	4	3

*As of 9/30/2024

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 2025	2024*	Actual 2023
Number of permits issued	600	600	576	705
Average inspections per workday**	7.22	7.22	6.51	8.48
Permits issued per 1,000 residents	49	49	44	57

*As of 9/30/24

** 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 2025	2024*	Actual 2023
Codes Department direct costs	\$357,068	\$357,068	\$237,484	\$346,722
Cost per parcel	\$75.97	\$75.97	\$50.77	\$74.61

*As of 9/30/24

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 2025	2024*	Actual 2023
Building Codes fees received	\$489,000	\$489,000	\$320,470	\$593,004
Average contribution per permit	\$815.00	\$815.00	\$592.37	\$841.14

*As of 9/30/24

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 2024

- The following ordinances or ordinance amendments were *adopted* (3):
 - C1, C3, LI zoning District Uses - amended
 - Short-Term Rentals
 - Solid Waste/Recycling Account Late Fee
- Four (4) Zoning Hearings conducted
- Finalized the Comprehensive Plan update, 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 2025

- Start Eagle Village Mobility Study
- Begin implementing the updated Comprehensive Plan
- Continue to update Zoning Ordinances to meet the needs of the Township

2025 Budget Summary – Planning and Zoning

	2025 Budget	Actual 2024 (9/30/24)	2024 Budget	2025 Increase (Decrease)	Percentage Change
General Planning	\$53,500	\$40,341	\$53,500	-	0.0%
Village Concept	1,000	50,577	1,000	-	0.0%
Zoning	9,800	1,463	9,800	-	0.0%
Total	\$64,300	\$92,381	\$64,300	-	0.0%

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



Byers Station Crosswalk Painting, April 2024

ACCOMPLISHMENTS IN 2024

- Performed over 40 road repairs and in-house asphalt repairs, using approx. 310 tons of asphalt
- Repaired or rebuilt 72 inlets (*as of September 2024*)
- Replaced 60' of 24" pipe on Buck Drive, August 2024
- Replaced 100' of 15" pipe on Claremont Lane, September 2024
- Repaired and resurfaced 2.65 miles of roadway
- Responded to 684 PA One call tickets (*as of September 2024*)
- 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 seven times for snow and ice removal
- Called out over a dozen times for other storm related issues e.g. flooding and trees in the road
- Painted crosswalks in Windsor Ridge, Byers Station
- Assembled an enclosure for Uwchlan Ambulance stationed at 520 Milford Road
- Installed new AEDs at township parks and facilities
- Rebuilt the roof on the Hickory Park batting cage
- Assisted the Historical Commission with their move back to the farmhouse at Upland and with various events held throughout the year
- Assisted EAC with E-Waste/Shredding Events, Earth Day and Litter Clean Up
- Assisted the Boy Scouts with their boardwalk project at Upland Farm
- Replaced the roof on the GEYA shed at Fellowship Field
- Built an enclosure around the HVAC system at Upland Barn
- Cut down several dead trees on township owned properties
- Assisted the UUT Police Department with traffic control on multiple occasions
- Assisted with the formation of newly formed Safety Committee
- 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 53 tons of street sweepings were collected and taken to the landfill between March and April 2024
- Managed trash and recycling toter program
 - Delivered trash and recycling toters to approximately 63 newly constructed homes (*as of September 2024*)
 - Repaired or replaced approximately 71 trash and recycling toters that were damaged (*as of September 2024*)

- Swapped out approximately fifteen 64-gallon Recycling totes with larger 96-gallon and delivered 4 additional recycling totes to increase recycling in the Township (as of September 2024)
- Prepared bid contracts for Solid Waste, Road Milling and Paving and Snow Removal
- Prepared and submitted the annual Act 101 Annual Recycling Report to Chester County Solid Waste Authority
- Prepared and submitted PADEP's Act 902 Grant for Recycling Cart reimbursement
- 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 25 signs
- Performed intersection trimming to allow for sight distance
- Tree trimming along streets to accommodate plow vehicles, delivery trucks, school busses, and trash trucks
- Performed 39 State inspections and over 100 repair and maintenance services on Township owned vehicles and equipment



McGraw Inlet Repair, May 2024

GOALS FOR 2025

- 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
- Assist with the installation of an EV charger at 140 Pottstown Pike
- Respond effectively to PA One call requests
- Continue to respond to emergencies in less than an hour
- Continue Stormwater Management rehabilitation work
- Asset mapping

Staffing Statistics – as of the end of each year presented

	2025	2024	2023
Full time:			
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	1
Administrative Assistant	1	1	1
Seasonal *	5	5	5
Part-time:			
Administrative assistant	-	-	-
Total FTE's	13.0	13.0	13.0

*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.



Claremont Pipe Replacement, September 2024

2025 Budget Summary – Public Works Department (including Facilities Division)

	2025 Budget	Actual 2024 (9/30/23)	2024 Budget	2024 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$1,290,846	\$895,201	\$1,196,931	\$93,915	7.8%
Vehicle costs	110,164	77,922	95,321	14,843	15.6%
Insurance – liability & property	5,191	3,550	4,733	458	9.7%
Road resurfacing	10,000	-	-	10,000	100.0%
Signs	9,000	3,699	9,000	-	0.0%
Signals	64,200	4,576	35,200	29,000	82.4%
All other	210,100	66,966	221,500	(11,400)	(5.1%)
Labor allocation	(242,429)	(174,952)	(233,204)	(9,225)	4.0%
Total	\$ 1,457,071	\$876,962	\$ 1,329,481	\$127,590	9.6%

*Dorlan Mill Tree Trimming July 2024*

Explanation of Major Changes

Personnel and related

All non-uniform personnel are budgeted for a 3% salary increase in 2025.

Road Resurfacing

The Township performs road resurfacing each year and spends approximately \$450,000 annually. Generally the costs are shared between the General Fund (under the Public Works department) and the Liquid Fuels Fund; however, In 2023 and 2024, road resurfacing was financed completely from the Liquid Fuels Fund. The 2025 Budget will also pay for nearly 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.



Road Mowing along Station Boulevard, May 2024

STATISTICS

	2025	2024	2023
Roadways	59.53 miles	59.53 miles	59.53 miles
Storm water mains	35.15+	35.15+	35.15
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	2.6 miles	2.43 miles	1.98 miles
Roadway signs replaced	35	25	70
Arrows & legends repainted	50	30	94
<u>Roadway painting:</u>			
White line freshened	30 miles	30 miles	30 miles
Double yellow lines freshened	20 miles	20 miles	20 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



Hickory Park Batting Cage Roof, March 2024

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)

	2025	2024	2023
Total lane miles	2.60	5.30	3.96
Total cost	Unknown	\$469,210	\$386,143
Cost per lane mile	Unknown	\$88,530	\$97,511

Responsiveness

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

	Expected Result	2025 Projected	2024 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.

	2025	2024	2023	2022
Total snow/ice events	Unknown	7	3	11
Total lane miles	119.06	119.06	119.06	119.06
Total cost	Unknown	\$108,864	\$35,558	\$110,426
Tons of snow/ice removal product	Unknown	1,008	521.67	1,294.48
Cost per lane mile	Unknown	\$914	\$298.65	\$927.48



Collingwood Inlet Repair, May 2024

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.

2024 HIGHLIGHTS

Annual Block Party – The 14th annual Block Party in 2024 and was a great success. Food, music, fun and fireworks. The Park and Recreation Board provided a table with guests to learn about Township programs and events and they handed out glow necklaces.

Upland Farm Barn Upgrades – Construction on the barn was completed in April of 2022. It was again closed in 2023 to make HVAC upgrades. 2024 is the first full year the barn has been open to the public for community events and private rentals. Events and rentals have been ongoing.

As the space continues to be utilized, it became necessary to implement a bat exclusion process to prevent wildlife from entering the interior of the barn. That was successfully completed in August 2024. Additionally, we recognized the need for additional heating capabilities in the garage area, which was addressed in February 2024 with the installation of heaters. We are not assessing our needs for wireless audio capabilities with a goal of continuously improving the space.

In early 2024, we were awarded the PECO Green Region and Natural Lands matching grant for tree planting in various areas. In October 2024, twenty-one new trees were newly planted throughout Upland Farm Park.



Main event space at Upland Barn (interior)



Front entrance to 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.



Our Park & Rec volunteers and staff take a break to pose with the Easter Bunny.



Our tiny residents patiently waited to see the Easter Bunny under the pavilion before the egg hunt began.

Easter Egg Hunt –

The Park and Recreation Board hosted their annual egg hunt, on April 6, 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 259 pounds of food collected.

Concerts at Upland Farm –

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.

In 2024, we once again organized the summer concert series and successfully held four concerts on the second Sunday of each month from May to September. July was canceled due to weather. Each of the events drew a crowd of over 200 attendees. Epicurean Garage and their food truck were present at each event. This year we also welcomed two sponsors. Topiary 219 joined us for our Mothers Day concert on May 12, distributing flowers to all mothers in attendance. Additionally, Citadel sponsored and participated in our concert on August 11, alongside the Lani Ice truck. The Park & Rec volunteers attended each event engaging in public outreach and hosting a sand art table at the final event, which turned out to be a great success.



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 26, 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.



Board of Supervisors, Jen Baxter, Andy Durkin, and Sandy D'Amico host a candy cottage trunk



Officer Fleming stands alongside enthusiastic trick-or-treaters.

Eagle Crossroads – Eagle Crossroads has become an increasingly popular place to host organized 5k run and walk events for community organizations. In 2024, we successfully hosted four 5k runs, with the start and finish line being Eagle Crossroads, the route has become known as the Byers Station 5k loop.

Families, friends, and local businesses come together, either to participate, sponsor or to cheer on the runners. Vendors set up stalls offering refreshments and post run health-related products.

Looking ahead, the Park & Recreation Board will be planning more exciting events at Eagle Crossroads in the future.



Crowd of runners and walkers at race start line

8th Annual Tree Lighting: A Heartwarming Celebration

The 8th Annual Tree Lighting at Upland Farm Park, held on the Saturday after Thanksgiving, proved to be another heartwarming and successful tradition, bringing together the community of Upper Uwchlan. Hosted by the Park and Recreation Board, the event saw over 500 residents gathered in the heart of the park to celebrate the start of the holiday season.

As dusk settled, the crowd's anticipation built, and the "MoonDawgs" provided a lively musical backdrop, filling the barn with festive tunes. Families and friends came together, sipping hot chocolate, and enjoying the holiday spirit. The Glenmoore Fire Company added to the excitement, showcasing their firetruck and escorting Santa Claus, who made a special visit. His arrival sparked smiles as families lined up for photos with the jolly old man in red. The centerpiece of the evening was the lighting of the tree at Upland Farms, which became a sparkling symbol of holiday cheer as it was illuminated.

Feedback from attendees, shared in person and on the Township's Facebook page, reflected a sense of gratitude and joy. The annual tree lighting has become a cherished tradition for residents, symbolizing community and the joy of the holiday season.



The front entrance of the barn decorated for the event.



Children get their picture with Santa in front of the tree.

ACCOMPLISHMENTS IN 2024

(Performed by Public Works – Facilities Division)

- Painted the playground equipment at Hickory Park
- Painted parking Handicap spaces at Fellowship Fields
- Repainted inside of Upland Barn
- Built HVAC enclosure in lower level of barn
- New Roof at GEYA dugout at Hickory
- New shed roof at Fellowship for GEYA
- Installed toilet and sink at Upland Farmhouse
- Installed Roof Supports for Upland Farmhouse
- Assisted Historic Committee with move into Upland Farmhouse
- Regraded in front of Upland Farmhouse and installed safety railing
- Installed new headed AED cabinets at Parks
- Hung bat boxes at Upland Farmhouse
- Installed new toilet and faucets at Hickory Park restrooms
- Installed 6 concrete bleacher pads at Hickory Park
- Installed new bleacher pad at Fellowship Fields
- Installed 50+ trees at parks
- Assisted with new elevated walking path at Upland Park
- Install safety Poly Cap at Fellowship Fields turf field
- Supported all Township events with staff and logistics

GOALS FOR 2025

- Continue the online scheduling of park facilities by local leagues and private residents
- Continued turf management on the Township's three active recreational parks - ten (10) fields
- Ongoing maintenance at all park facilities
- Assist with new Hickory Park upgrades
- Enclose Pavilion at Fellowship Fields for Marsh Creek Eagles
- Repair Marsh Creek Eagles Shed at Fellowship Fields
- Replace Pavilion at Hickory Park
- Assist with Windsor Ridge trail connection
- Replace Rock Wall at Fellowship Fields
- Place Soccer Goals at Hickory Park
- New walkway and ADA ramp for Upland Farmhouse
- Add additional parking at Upland Park
- Begin engineering and initial design phase for a trail connection to Windsor Ridge
- Obtain additional grants to fund improvements for various projects

STAFFING

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

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.

	2025	2024	2023
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.

2025 BUDGET SUMMARY - PARKS

	2025 Budget	Actual 2024 (9/30/2024)	2024 Budget	2025 Increase (Decrease)	Percentage Change
General Park expenses	\$327,209	\$242,506	\$320,268	\$6,941	2.2%
Hickory Park	70,084	70,343	70,925	(841)	(1.2%)
Fellowship Fields	58,584	39,644	58,425	159	0.3%
Larkins Field	4,000	1,222	4,000	-	0.0%
Upland Farms	91,084	74,254	88,425	2,659	33.0%
Total	\$550,961	\$427,969	\$542,043	\$8,918	1.6%

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 (Athletic Fields)

	2025 (projected)	2024*	2023	2022
User groups which reserved 20+ hours	12	10	14	7
Total hours reserved by all users	3,600	2,700	4,300	2,610

*Used or reserved as of September 30, 2024. 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 2024

- 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
- The Township provided additional funding to Uwchlan Ambulance Corps. in the amount of \$26,000 for the purchase of AED's

GOALS FOR 2025

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

2025 Budget Summary – Fire and Ambulance

	2025 Budget	Actual 2024 (9/30/2024)	2024 Budget	2025 Increase (Decrease)	Percentage Change
Township contributions to Fire & Ambulance Co.	\$341,270	\$315,270	\$314,270	\$27,000	8.6%
State Aid received and paid to fire companies	110,000	117,434	110,000	-	0.0%
Reimbursements to other municipalities	3,300	1,045	2,500	800	32.0%
Hydrant expenses	70,000	56,507	70,000	-	0.0%
Workers compensation insurance	7,100	7,106	11,100	(4,000)	(36.0%)
Total	\$531,670	\$497,362	\$507,870	\$23,800	4.7%

Explanation of Major Changes

None

STATISTICS*

	2025 Projected	2024**	2023**
Total calls:			
Ludwig's Corner	165	171	164
Lionville	100	105	104
Glenmoore	10	4	10
East Brandywine	20	17	22
Uwchlan Ambulance	425	428	419

*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 2025 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 2025 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 2025, 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 **\$30,450** for 2025. 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 2025 is **\$17,250**.

The Environmental Advisory Council was established in 2021 and has a budget of **\$10,000** for 2025.

ACCOMPLISHMENTS IN 2024

- 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 2025

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

2025 Budget Summary – Other Services

	2025 Budget	Actual 2024 (9/30/24)	2024 Budget	2025 Increase (Decrease)	Percentage Change
Emergency Services (EMPC)	\$30,450	\$5,836	\$18,950	\$11,500	60.7%
Brandywine Valley SPCA	9,200	8,065	9,200	-	0.0%
DARC	25,398	24,189	25,398	-	0.0%
DASC	2,000	-	2,000	-	0.0%
Natural Lands Trust	-	-	-	-	0.0%
EAC	10,000	4,842	10,000	-	0.0%
Henrietta Hankin Library	5,000	-	5,000	-	0.0%
Historical commission	17,250	1,654	5,000	12,250	245.0%
Total	\$99,298	\$44,586	\$75,548	\$23,750	31.4%

Explanation of Major Changes

Both Emergency Services and the Historical Commission have small projects they would like to accomplish in 2025.

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, 2024 and 2023:

	2024	2023
General Obligation Bonds, Series of 2019	\$ 9,455,000	\$9,725,000
General Obligation Bonds, Series A of 2019	4,015,000	4,235,000
Total	\$ 13,470,000	\$13,960,000

Of the total 2024 debt shown above, \$4,340,000 is reflected in the Capital Fund and \$9,130,000 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)
December 1, 2024	(270,000)	(220,000)
Amount outstanding, December 31, 2024	\$9,455,000	\$4,015,000

\$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 3,810 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 24 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.

The Upper Uwchlan Township (UUT) Solid Waste and Recycling Contract expired on July 31, 2024 with no more options to renew. On March 11, 2024, UUT opened and read bids for the next Solid Waste and Recycling Contract to commence on August 1, 2024. The contract is a 3 year contract with the option to extend years 4 and 5. A.J. Blosenski was the low bidder at \$3,142,254 and awarded the 2024-2027 Solid Waste and Recycling contract on March 18, 2024 at the Board of Supervisors meeting. This is a 72% increase from the previous contract bid out in 2019. Since 2019, there have been a number of factors that have contributed to the increase in collection costs, including, labor, fuel, equipment and other operating costs.



Through the Chester County Process and Marketing Contract, recyclables are sorted and bundled 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 2024, 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

2024, tipping fees for this contract averaged \$40/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 \$80/ton. Despite the worldwide decrease in value of recyclable materials, recycling still offers the Township a savings compared to disposal of MSW.

Enforcement education via the production and use of non-collection stickers was continued in 2024. 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.



On Saturday, March 30th, the Upper Uwchlan Township Environmental Advisory Committee (EAC) hosted their first volunteer litter clean up and it was very successful. There were 12 volunteers, including residents and neighboring community members who joined together and cleaned up the area from Station Boulevard/Route 100 extending towards Graphite

Mine Road then to Byers Road. Approximately 2 miles of trails and roads were cleaned up and 30 bags of trash was collected.



EAC Litter Cleanup Day, March 30th 2024

The EAC was pleased to host an electronic waste recycling event along with a shredding event on April 6, 2024 and will be hosting another electronic waste event /shredding event on October 19, 2024. The Township contracted with Captain Junk to provide residents the chance to recycle “Anything with a Plug™.” Over 125 residents attended the event and a total of 1,245 lbs. of electronics was collected during the April 6, 2024.



E-Waste/Shredding Event, April 6th, 2024



*Public Works Sweeper Truck on display
at April 2024 Earth Day Celebration*

The EAC also hosted their second Earth Day Celebration at Upland Farm Park on April 20, 2024. 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.



The Solid Waste Fund is projected to have a fund balance of approximately \$713,000 at December 31, 2024. At the end of 2025, the fund balance is projected to be approximately \$888,000 or an increase of 24.6%. The increase is due to the increase in Solid Waste and Recycling collection fees, which will remain flat over the term of the contract; while costs will increase in each year of the contract. Also, no transfers from the Solid Waste Fund to the Capital Fund have been included.

OBJECTIVES FOR 2025

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 2025. 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	2022	2021
Recyclables Collected	1473	1,149	1,429	1,840
Yard Waste Collected	523	526	505	537

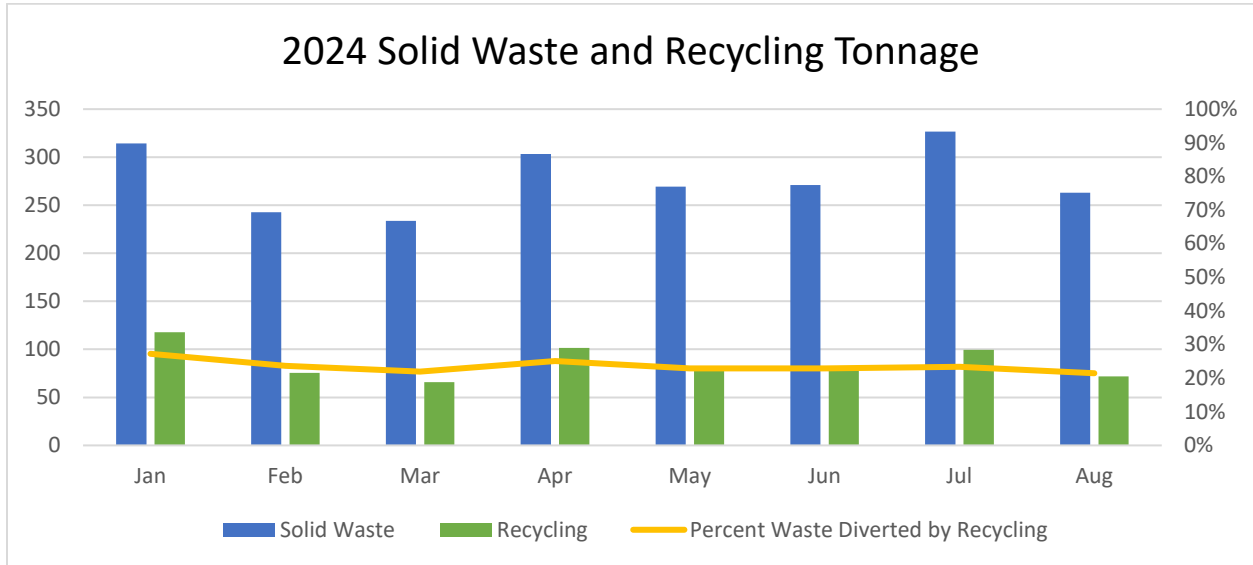
Act 101 Reports are received in February for the previous year.

	2024 (Projected)	2023	2022	2021
Waste diversion through recycling	25%	24%	26%	25%
Waste diversion through composting	14%	14%	14%	14%

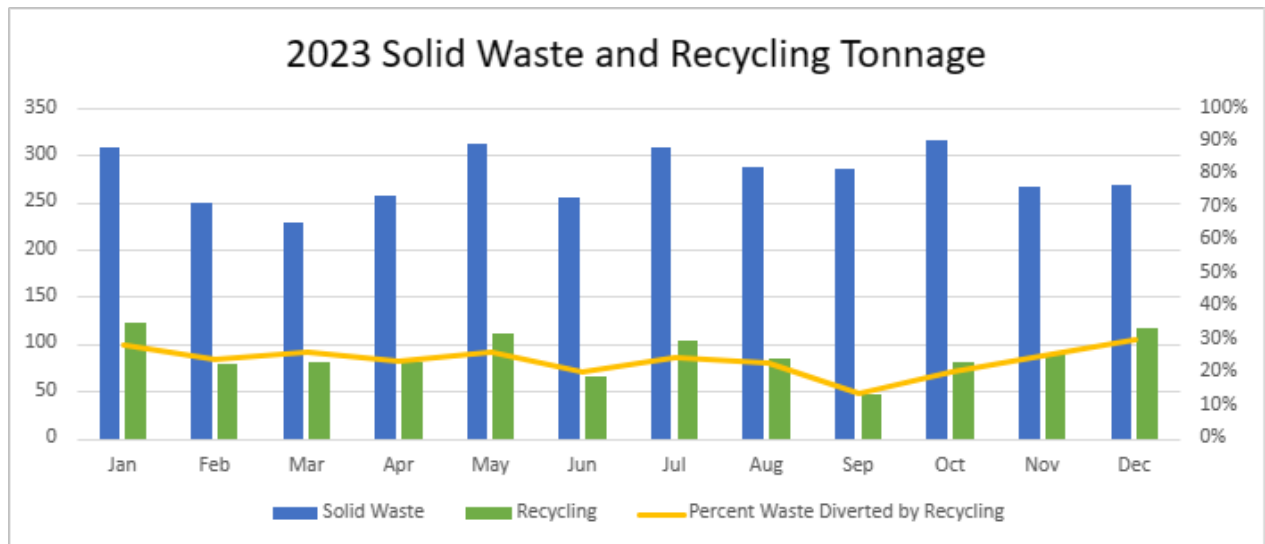
**As of August 31, 2024*

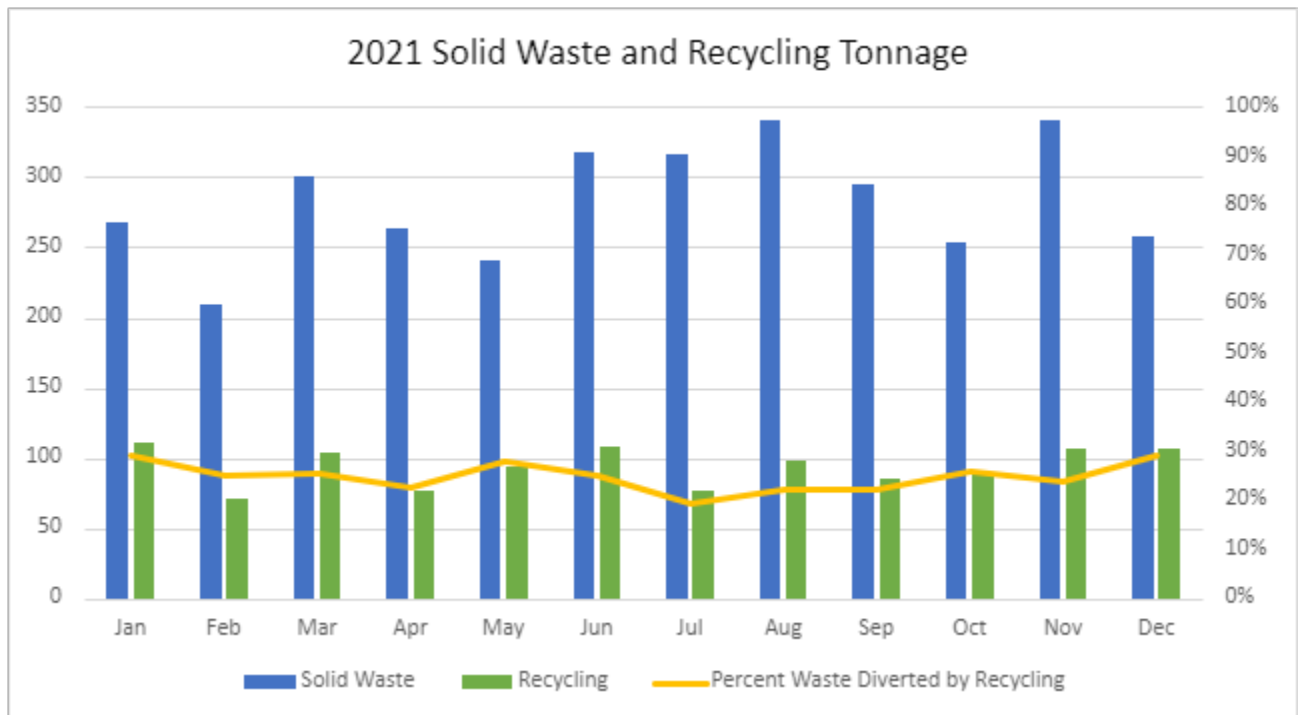
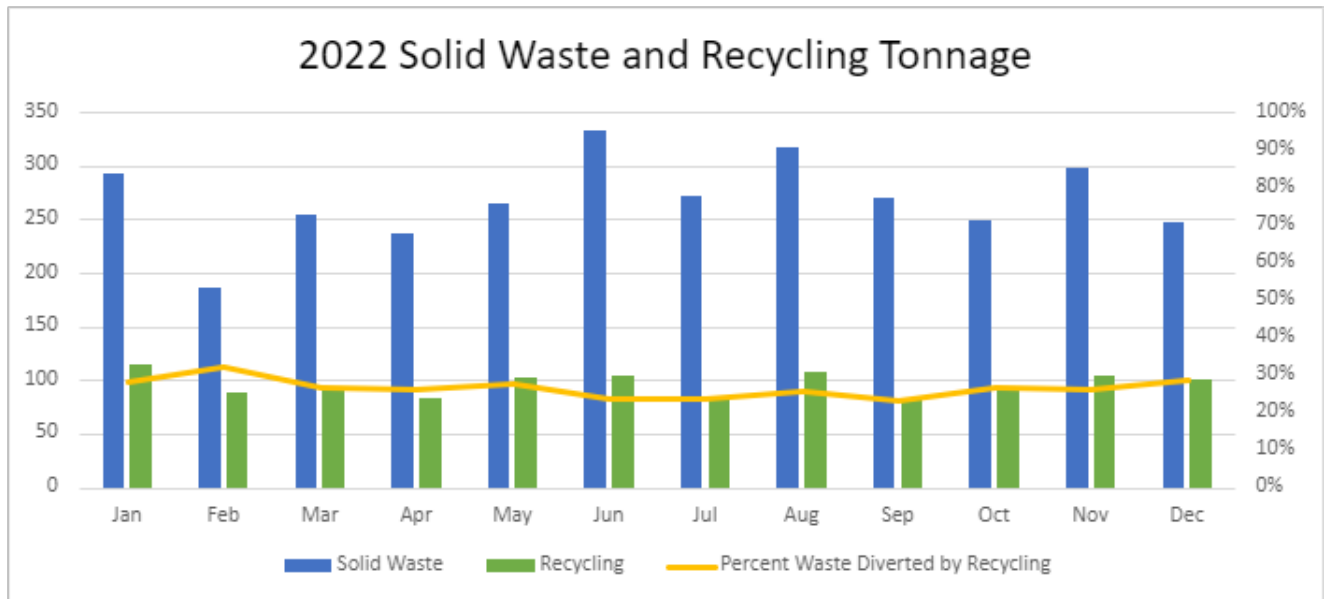
SOLID WASTE AND RECYCLING TONNAGE

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, 2024





**Upper Uwchlan Township
Solid Waste Fund
2025 Budget**

		Actual	Actual	Budget	Actual - 9/30	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	2024	2024	2025	'24 Bud	Inc/(Dec)	2026	2027	2028	2029
INCOME													
341 INTEREST													
05-341-000-000	Interest Income	2,695	25,962	1,600	22,847	25,000	36,161	11,161	45%	36,161	36,161	36,161	36,161
		2,695	25,962	1,600	22,847	25,000	36,161	11,161	45%	36,161	36,161	36,161	36,161
364 SOLID WASTE REVENUE													
05-364-000-010	Solid Waste Income	1,151,985	1,197,896	1,132,976	1,118,244	1,171,800	1,583,776	411,976	35%	1,583,776	1,583,776	1,583,776	1,583,776
05-364-000-015	Resident Refunds	-	(2,444)	(2,000)	(939)	(2,000)	(2,000)	-	0%	(2,000)	(2,000)	(2,000)	(2,000)
05-364-000-020	Recycling Income	4,587	-	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
05-364-000-025	Hazardous Waste Event	1,434	1,891	2,000	1,911	2,000	2,000	-	0%	1,600	1,800	2,000	2,200
05-364-000-030	Leaf Bags Sold	190	160	500	96	500	500	-	0%	500	500	500	500
05-364-000-035	Scrap Metal Sold	229	1,157	500	692	500	500	-	0%	500	500	500	500
	Miscellaneous	-	-	-	3,617	-	-	-	#DIV/0!	-	-	-	-
05-364-000-040	Performance Grant	-	23,545	25,000	25,443	25,000	25,000	-	0%	50,000	50,000	50,000	50,000
Total 364 SOLID WASTE		1,158,425	1,222,205	1,163,976	1,149,064	1,202,800	1,614,776	411,976	34%	1,639,376	1,639,576	1,639,776	1,639,976
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		1,161,120	1,248,167	1,165,576	1,171,911	1,227,800	1,650,937	423,137	0	1,675,537	1,675,737	1,675,937	1,676,137
Total Income		1,161,120	1,248,167	1,165,576	1,171,911	1,227,800	1,650,937	423,137	34%	1,675,537	1,675,737	1,675,937	1,676,137
EXPENSES													
427 SOLID WASTE EXPENSES													
05-427-000-101	Employee cost allocation	-	23,437	20,535	18,203	23,228	24,988	1,760	100%	25,737	26,509	27,305	28,124
05-427-000-150	Bank Fees	150	255	200	270	200	200	-	0%	200	200	200	200
05-427-000-200	Supplies	2,337	(39)	2,000	354	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
05-427-000-210	Utility Billing Expenses	4,497	4,013	5,000	2,547	5,000	3,000	(2,000)	-40%	3,000	3,000	3,000	3,000
05-427-000-220	Postage	2,004	2,315	2,300	2,674	2,300	2,300	-	0%	2,300	2,300	2,300	2,300
05-427-000-230	Toters	17,225	53,543	36,069	2,206	36,069	36,069	-	0%	36,069	36,069	36,069	36,069
05-427-000-314	Legal Expense	7,344	13,406	9,000	7,089	10,000	10,000	-	0%	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	-	160	125	-	200	200	-	0%	200	200	200	200
05-427-000-450	Contracted Services - Solid Waste	469,950	507,087	457,665	420,349	714,000	702,563	(11,438)	-2%	742,416	786,606	838,010	893,442
05-427-000-460	Contracted Services - Recycling	181,216	212,145	192,609	183,970	306,000	334,888	28,888	9%	353,885	374,949	399,451	618,545
05-427-000-700	Tipping Fees - Solid Waste	252,714	277,820	283,000	204,175	317,550	280,000	(37,550)	-12%	280,000	280,000	280,000	280,000
05-427-000-725	Tipping Fees - Recycling	21,747	59,547	52,000	28,049	67,500	60,000	(7,500)	-11%	60,000	60,000	60,000	60,000
05-427-000-800	Recycling Disposal	7,282	2,725	9,000	-	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
05-427-000-805	Electronic Waste Event	-	1,924	6,000	1,887	6,000	8,000	2,000	100%	8,000	8,000	8,000	8,000
05-427-000-810	Hazardous Waste Event	-	-	-	-	2,000	2,000	-	100%	2,000	2,000	2,000	2,000
TOTAL EXPENSES		966,466	1,158,338	1,076,003	871,773	1,501,547	1,475,707	(25,840)	-2%	1,535,307	1,601,333	1,678,034	1,953,379
NET INCOME BEFORE OPERATING TRANSFERS		194,654	89,829	89,573	300,138	(273,747)	175,230	448,977	-164%	140,231	74,404	(2,097)	(277,242)
492 OPERATING TRANSFERS													
05-492-000-030	Transfer to Capital Fund	100,000	85,000	85,000	50,000	-	-	-	#DIV/0!	-	-	-	-
	Transfer to Water Resource Protection Fund	-	-	-	-	-	-	-	-	-	-	-	-
Total 492 OPERATING TRANSFERS		100,000	85,000	85,000	50,000	-	-	-	#DIV/0!	-	-	-	-
Total Expenditures		1,066,466	1,243,338	1,161,003	921,773	1,501,547	1,475,707	(25,840)	-2%	1,535,307	1,601,333	1,678,034	1,953,379
Net Ordinary Income		94,654	4,829	4,573	250,138	(273,747)	175,230	448,977	-164%	140,231	74,404	(2,097)	(277,242)

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 \$1,068,000 at December 31, 2024. At the end of 2025, the fund balance is projected to be approximately \$966,000 or a decrease of 9.6%. The decrease is caused by expenditures in 2025 exceeding planned transfers.

The Township is exploring options for more space for the Police Department but there are no projects planned for 2025. Capital purchases will consist almost totally of equipment and vehicle purchases for the Police and Public Works Departments.

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 2025 General Fund budget is \$242,429.

**Upper Uwchlan Township
Capital Fund
2025 Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	2024	2024	2025	'24 Bud	Inc/(Dec)	2026	2027	2028	2029
		(9/30/24)											
INCOME													
30-341-000-000	Interest Earnings	1,677	17,926	10,000	5,737	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
30-341-000-010	Grant revenue - County	-	-	-	11,050	-	-	-	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	44,025	34,381	5,000	44,345	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
30-393-000-000	Capital income	-	118,544	-	-	-	-	-	#DIV/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	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Income before Operating Transfers		46,159	180,851	120,800	61,132	120,800	120,800	-	0%	115,000	115,000	115,000	115,000
INTERFUND OPERATING TRANSFERS													
30-392-000-001	Transfer From General Fund	1,500,000	884,064	450,000	450,000	450,000	860,000	410,000	91%	200,000	200,000	200,000	-
30-392-000-005	Transfer From Solid Waste Fund	100,000	85,000	85,000	50,000	-	-	-	0%	-	-	-	-
30-392-000-030	Transfer From Municipal Authority	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Operating Transfers		1,600,000	969,064	535,000	500,000	450,000	860,000	410,000	82%	200,000	200,000	200,000	-
TOTAL INCOME		1,646,159	1,149,915	655,800	561,132	570,800	980,800	410,000	73%	315,000	315,000	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	-	-	-	-	-	40,000	40,000	#DIV/0!	-	-	-	-
30-409-002-600	Capital Construction - Township Building	5,990	-	-	44,998	103,000	-	(103,000)	-229%	-	-	-	-
30-409-002-610	Capital Construction - Township Bldg Expansion	-	-	-	-	-	-	-	#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	18,615	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-003-700	Capital Purchases - PW Building	-	7,050	-	19,392	-	-	-	0%	-	-	-	-
30-409-004-600	Capital Construction - Milford Road	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-004-700	Capital Purchases - Milford Road	-	6,850	-	-	-	-	-	#DIV/0!	-	-	-	-
		24,605	13,900	-	64,390	103,000	40,000	(63,000)	-98%	10,000	10,000	10,000	10,000
Police													
30-410-000-700	Capital Purchases	265,285	386,475	182,840	133,922	120,525	119,500	(1,025)	-1%	50,000	50,000	40,000	40,000
	Future Purchase	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		265,285	386,475	182,840	133,922	120,525	119,500	(1,025)	-1%	50,000	50,000	40,000	40,000
Codes													
30-413-000-700	Capital Purchases	62,817	-	34,000	-	-	-	-	#DIV/0!	-	-	-	-
		62,817	-	34,000	-	-	-	-	#DIV/0!	-	-	-	-
Public Works													
30-438-000-700	Capital Purchases - Vehicles	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-438-000-701	Capital Purchases - Equipment	195,448	450,428	149,800	223,029	223,382	278,000	54,618	24%	-	-	-	-
		195,448	450,428	149,800	223,029	223,382	278,000	54,618	24%	-	-	-	-

**Upper Uwchlan Township
Capital Fund
2025 Budget**

	Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2022	2023	2023	2024	2024	2025	'24 Bud	Inc/(Dec)	2026	2027	2028	2029
Parks												
All Parks												
30-454-000-700 Capital Purchases - All Parks	7,769	814	25,198	13,850	14,069	-	(14,069)	-102%	15,000	15,000	15,000	15,000
Hickory Park												
30-454-001-600 Capital Construction	44,399	81,277	500,000	7,250	-	-	-	0%	5,000	5,000	5,000	5,000
30-454-001-700 Capital Purchases						-	-	#DIV/0!	-	-	-	-
Fellowship Fields												
30-454-002-600 Capital Construction		37,718	-	11,000	-	-	-	0%	15,000	15,000	15,000	15,000
30-454-002-700 Capital Purchases	10,000	10,750	-	-	-	-	-	#DIV/0!	-	-	-	-
Larkins Field												
30-454-003-600 Capital Construction			-	-	-	-	-	#DIV/0!	-	-	-	-
30-454-003-700 Capital Purchases			-	-	-	-	-	#DIV/0!	-	-	-	-
Upland Farms												
30-454-004-600 Capital Construction	216,893	239,995	200,000	33,675	-	-	-	0%	-	-	-	-
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!	-	-	-	-
	279,061	370,554	725,198	65,775	14,069	-	(14,069)	-21%	40,000	40,000	40,000	40,000
Trails												
30-455-000-650 Grant - Trails/Bridge	-	20,000	-	-	-	-	-	#DIV/0!	-	-	-	-
30-455-000-651 Trails	1,155		50,000		125,000	250,000	125,000	#DIV/0!	-	-	-	-
30-455-000-652 Eagle Village Trail Extension (Sidepath Project)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	1,155	20,000	50,000	-	125,000	250,000	125,000	#DIV/0!	-	-	-	-
Roads												
30-502-434-700 Traffic Signals	8,750	235,785	-	-	-	11,093	11,093	#DIV/0!	-	-	-	-
Lyndell Road Bridge (shared w/East Brandywine)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
LCR Crosswalk	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
East/West Link - Darrell Drive	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	8,750	235,785	-	-	-	11,093	11,093	#DIV/0!	-	-	-	-
Emergency Management												
30-415-000-700 Capital Purchases	-	12,321	-	-	-	-	-		-	-	-	-
	-	12,321	-	-	-	-	-	#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	837,121	1,489,463	1,141,838	487,116	585,976	698,593	112,617	23%	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						-	-	#DIV/0!	-	-	-	-
30-471-000-100 Principal - Bonds, Series of 2019	220,000		-	-	-	-	-	#DIV/0!	-	-	-	-
30-500-471-003 Interest - Capital Lease			-	-	-	-	-	#DIV/0!	-	-	-	-
30-472-000-100 Interest - Bonds, Series of 2019	190,500	184,437	185,000	133,687	185,000	171,200	(13,800)	-10%	164,000	154,200	144,000	133,400
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!	-	-	-	-

**Upper Uwchlan Township
Capital Fund
2025 Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	2024	2024	2025	'24 Bud	Inc/(Dec)	2026	2027	2028	2029
Total Debt Service		410,500	172,082	172,645	127,509	172,645	158,845	(13,800)	-11%	151,645	141,845	131,645	121,045
Total Capital Expenditures & Debt Service		1,247,621	1,661,545	1,314,483	614,625	758,621	857,438	98,817	16%	251,645	241,845	221,645	211,045
Net Income Prior to Operating Transfers Out		398,538	(511,630)	(658,683)	(53,493)	(187,821)	123,362	311,183	-582%	63,355	73,155	93,355	(96,045)
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		398,538	(511,630)	(658,683)	(53,493)	(187,821)	123,362	311,183	-582%	63,355	73,155	93,355	(96,045)

Upper Uwchlan Township
Budget - 2025
Capital Purchases

	Total Cost	Amount Charged to Capital Fund 2025	Amount Charged to MA 2025	Total 2025 Cost
Township Building				
<i>Township Building</i>				
Vehicle - Assistant Township Manager	\$ 40,000	\$ 40,000	-	40,000
			-	-
Total Township Building	40,000	40,000	-	40,000
Police Department				
Report Management System	22,000	22,000		22,000
(\$10,500 in subsequent years)				
Vehicle - marked	70,000	70,000		70,000
Handguns with optics	21,000	21,000		21,000
Tablet for motorcycle use	6,500	6,500		6,500
			-	-
Total Police	119,500	119,500	-	119,500
Public Works Department				
<i>General Equipment</i>				
John Deere 6110 Mower w/Rotary Head	230,000	230,000		230,000
Sure Trac Trailer	21,000	21,000		21,000
Scag 61"	13,000	13,000		13,000
Scag 72"	14,000	14,000		14,000
			-	-
Total General Equipment	278,000	278,000		278,000
Total Public Works	278,000	278,000	-	278,000
Roads, Bridges and Trails				
<i>Traffic Signals</i>				
Signal Control Producte (3 year contract - 1 yr)	11,093	11,093		11,093
	11,093	11,093	-	11,093
<i>Trails</i>				
Hickory Park Trail	250,000	250,000		250,000
	250,000	250,000	-	250,000
Total Trails and Bridges	261,093	261,093	-	261,093
TOTAL CAPITAL PURCHASES	\$ 698,593	\$ 698,593	\$ -	\$ 698,593

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 \$1,084,000 at December 31, 2024. At the end of 2025, the fund balance is projected to be approximately \$831,000, or a decrease of 23.4%. In 2024 the costs for repaving were paid entirely from the Liquid Fuels Fund. The 2025 Liquid Fuels budget reflects nearly the same. 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

Budget Year	Population (Census - 2020)	Roadway Mileage	Liquid Fuels Allocation
2025	12,275	59.53	\$390,888 (est)
2024	12,275	59.53	\$396,257 (actual)
2023	12,275	59.53	\$401,447 (actual)

ACCOMPLISHMENTS IN 2024

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

GOALS FOR 2025

- Continue the road resurfacing program

**Upper Uwchlan Township
Liquid Fuels
2025 Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	2024	2024	2025	'24 Bud	Inc/(Dec)	2026	2027	2028	2029
		(9/30/24)											
Beginning Cash Balance:										593,359	297,207	(24,798)	(359,400)
INCOME													
04-341-000-000	Interest Earnings	1,762	45,749	7,000	48,503	7,000	50,000	43,000	89%	25,000	25,000	25,000	25,000
04-389-000-001	Snow Agreement	679	693	600	795	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	387,093	401,447	393,350	396,257	394,802	390,888	(3,914)	-1%	394,802	390,888	400,888	410,888
Total Income		404,054	462,409	415,470	460,075	416,922	456,008	39,086	188%	435,162	431,248	441,248	451,248
EXPENSES													
04-400-000-074	Equipment Purchase	11,260	-	-	-	-	245,000	245,000	0%	-	-	-	-
Expenses													
04-432-000-239	Snow & Ice Supplies	59,432	19,641	75,000	75,236	75,000	77,250	2,250	3%	79,568	81,955	84,413	86,946
04-432-000-250	Vehicle Maintenance & Repair	-	-	4,000	2,395	4,000	4,120	120	100%	4,244	4,371	4,502	4,637
04-432-000-450	Snow & Ice Contrated Services	10,744	2,831	24,000	13,793	24,000	24,720	720	5%	25,462	26,225	27,012	27,823
04-438-000-239	Road Project Supplies	(86)	10,952	31,000	-	31,000	31,930	930	#DIV/0!	32,888	33,875	34,891	35,937
04-439-001-250	Resurfacing	5,826	386,143	549,333	469,210	549,333	565,813	16,480	4%	582,787	600,271	618,279	636,828
04-439-002-250	Base Repairs	-	-	6,000	-	6,000	6,180	180	#DIV/0!	6,365	6,556	6,753	6,956
04-438-000-450	Road Project Contracted Service	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Expenses		75,916	419,567	689,333	560,634	689,333	710,013	20,680	4%	731,314	753,253	775,850	799,126
Total Expenses & Equip Purchases		87,176	419,567	689,333	560,634	689,333	955,013	265,680	47%	731,314	753,253	775,850	799,126
04-472-000-003	Operating Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Net Income		316,878	42,842	(273,863)	(100,559)	(272,411)	(499,005)	(226,594)	140%	(296,152)	(322,005)	(334,602)	(347,878)

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.

2024 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 was completed 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 \$403,000 at December 31, 2024. At the end of 2025, the projected Fund Balance is expected to be approximately \$783,000 or an increase of 94.3%. The increase is due to additional funding provided by the Township with fewer projects scheduled for 2025.

ACCOMPLISHMENTS IN 2024

- Repaired or rebuilt 73 inlets (*as of October 2024*)
- Replaced a 60' stormwater pipe on Buck Drive
- Replaced a 100' stormwater pipe Claremount Lane
- Replaced an 80' stormwater pipe on the property of 590 Font Road
- Completed the retrofit two (2) Township owned stormwater detention basins
- Dug stormwater swale on E. Township Line Road
- 400' of fence installed around the Collingwood Terrace basin
- 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 2025

- Continue maintenance and repair of existing stormwater infrastructure
- Repair pipe at Moore Road and Turnstone Way
- Seepage bed at 140 Pottstown Pike for Police parking lot expansion

- Comply with PADEP MS 4 for stormwater run-off
- Complete construction of the naturalized stormwater detention area at Upland Farms
- 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

	2025	2024	2023
Full time:	1	1	1
Total FTE's	1	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 allows 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

	2025	2024	2023
Storm water basins privately owned	95	95	95
Storm water basins Township owned	6	6	6
Storm water inlets	1,776	1,776	1,776
Outlet structures	70	70	70
End-walls	145	145	145
Head-walls	56	56	56
Flared End Sections	36	36	36
Manholes	121	121	121

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
2025 Budget**

		Actual	Actual	Budget	Actual	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	YTD 2024	2024	2025	'24 Bud	Inc/(Dec)	2026	2027	2028	2029
		(9/30/24)											
INCOME													
08-341-000-010	Interest Earnings	581	13,405	600	17,761	12,500	12,500	-	0%	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	9,701	-	-	225,477	275,000	275,000	-	#DIV/0!	-	-	-	-
08-392-000-010	Transfer from General Fund	245,000	300,000	300,000	172,329	186,000	186,000	-	0%	-	-	-	-
	Transfer from Capital Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-392-000-020	Transfer from Municipal Authority	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Miscellaneous Revenue	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Income		255,282	313,405	300,600	415,567	473,500	473,500	-	#DIV/0!	377,820	754,140	754,140	754,140
Expenses													
08-404-000-100	Wage allocation from Public Works	-	-	60,748	-	-	-	-	0%	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	5,000	-	0%	10,000	10,000	10,000	10,000
08-408-000-020	Feasibility Studies	1,745	-	140,022	-	-	-	-	0%	-	-	-	-
08-420-000-035	Permits	18,770	2,500	-	2,500	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
08-420-000-260	Small Tools & Equipment	1,682	2,196	1,500	287	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	19,972	10,643	27,112	25,291	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	2,565	4,250	7,246	4,250	10,000	5,750	135%	4,000	4,000	4,000	4,000
08-446-000-250	Maintenance & Repair	219	22,050	25,600	2,830	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	11,527	15,317	30,000	1,516	20,000	20,000	-	0%	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	-	-	-	499,832	461,000	-	(461,000)	#DIV/0!	-	-	-	-
Total Expenses		63,583	55,329	298,632	539,502	548,862	93,612	5,750	#DIV/0!	187,821	190,552	193,356	196,236
Total Expenses		63,583	55,329	298,632	539,502	548,862	93,612	5,750	#DIV/0!	187,821	190,552	193,356	196,236
Net Income		191,699	258,076	1,968	(123,935)	(75,362)	379,888	(5,750)	#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
2025 Budget**

		Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	2024	2024	2025	'24 Bud	Inc/(Dec)	2026	2027	2028	2029
(9/30/24)													
INCOME													
15-341-000-000	Interest Earnings	310	3,839	1,000	3,005	4,000	7,000	3,000	300%	7,000	7,000	7,000	7,000
15-342-000-100	Operation/Mgmt Agreement - Series of 2014	-		-	-		-	-	100%	-	-	-	-
15-342-000-200	Operation/Mgmt Agreement - Series of 2019	235,984	234,944	235,244	102,109	239,344	238,294	(1,050)	100%	237,244	235,844	234,444	233,044
15-342-000-300	Operation/Mgmt Agreement - Series A of 2019	336,997	332,515	332,700	57,199	334,475	331,175	(3,300)	100%	331,775	337,275	336,400	335,400
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		573,291	571,298	568,944	162,313	577,819	576,469	(1,350)	#DIV/0!	576,019	580,119	577,844	575,444
Expenses													
15-400-000-461	Bank Fees	500	1,000	800	1,064	1,000	1,000	-	0%	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	205,922	204,869	205,244	153,195	204,344	203,294	(1,050)	100%	202,244	200,844	199,444	198,044
15-472-000-110	Bond Interest Expense-Series A of 2019	121,639	117,246	117,700	85,818	114,475	111,175	(3,300)	100%	106,775	102,275	96,400	90,400
15-472-000-300	Bond Amortization Expense-Series of 2014	-		-	-	-	-	-	#DIV/0!	-	-	-	-
15-472-000-305	Bond Amortization Expense-Series of 2019	829	553	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	504,075	501,042	-	-		-	-	0%	-	-	-	-
	Loss on Disposal of Asset			-	-	-	-	-	0%	-	-	-	-
Total Expenses		826,320	818,065	318,928	237,169	315,003	310,653	(4,350)	#DIV/0!	305,203	299,303	292,028	284,628
Transfers													
15-492-000-010	Transfer to Municipal Authority	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	0%	-	-	-	-
Total Expenses and Transfers Out		826,320	818,065	318,928	237,169	315,003	310,653	(4,350)	#DIV/0!	305,203	299,303	292,028	284,628
Net Income		(253,029)	(246,767)	250,016	(74,856)	262,816	265,816	3,000	#DIV/0!	270,816	280,816	285,816	290,816

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 \$1,136,000 at December 31, 2024. At the end of 2025, the fund balance is projected to be approximately \$1,176,000 or an increase of 3.51%.

ACCOMPLISHMENTS IN 2024

- 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 2025

- 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.
- 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
2025 Budget**

		Actual	Actual	Budget	Actual - 9/30/24	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2022	2023	2023	2024	2024	2025	'24 Bud	Inc/(Dec)	2026	2027	2028	2029
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	2,278	41,917	1,000	38,213	30,000	40,000	10,000	33%	40,000	40,000	40,000	40,000
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		2,278	41,917	1,000	38,213	30,000	40,000	10,000	#DIV/0!	40,000	40,000	40,000	40,000
Expenses													
09-427-000-150	Bank Fees	-	200	-	260	150	150		0%	150	150	150	150
09-489-000-010	Enginnering Fees	-	-	-	3,001	-	-	-	#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		-	-	-	3,261	150	150	-	0%	-	-	-	-
Net Income		2,278	41,917	1,000	34,952	29,850	39,850	10,000	#DIV/0!	40,000	40,000	40,000	40,000

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