

UPPER UWCHLAN TOWNSHIP
CHESTER COUNTY
STATE OF PENNSYLVANIA

2015 Budget



Budget Workshops – October 14 &
November 11, 2014

Advertised – November 13, 2014

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Upper Uwchlan Township
Pennsylvania**

For the Fiscal Year Beginning

January 1, 2014

Jeffrey R. Egan

Executive Director

About Upper Uwchlan Township.....

Upper Uwchlan Township, Chester County, Pennsylvania was incorporated as a municipality in 1858. The Township contains 12.12 square miles. It lies on a plain between the North Valley Hills to the south and the Nantmeal Hills to the north. More than two-thirds of the Township is drained by Marsh Creek and its tributary, Black Horse Run, which flows into the Brandywine Creek at Dorlan's Mill. The other one-third, on the eastern side of Route 100 is drained by the headwaters of Pickering Creek, which flows into the Schuylkill River below Phoenixville.

The main traffic arteries are Route 100 north/south and Little Conestoga Road bearing northwest at the Eagle Tavern. The Township is connected to Philadelphia and King of Prussia via the Pennsylvania Turnpike which has an interchange a few minutes from the Township building.

The 2010 census shows that there are 11,227 residents of the Township vs. 6,850 in the census of 2000. The Township experienced significant development during the first decade of this century. There are 3,618 residential dwellings in the Township with a median value of \$420,100. This compares to a median value in Chester County of \$329,700 and \$164,900 in the Commonwealth of Pennsylvania.

The median family income in Upper Uwchlan Township in 2012 was \$163,415 compared to \$104,431 and \$65,980 for Chester County and the Commonwealth of Pennsylvania, respectively. Township residents are well educated. The majority (62.4%) of Township residents are employed in professional occupations, and 22.3% are employed in sales and other office positions.

The ten largest employers in Upper Uwchlan provide approximately 1,300 jobs. Most businesses within the Township are small retail or professional offices.

Marsh Creek State Park is located within the Township and provides fishing, boating, swimming and other recreational activities. 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).

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

Each year, 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.

BOARD OF SUPERVISORS FIVE-YEAR GOALS FOR 2015 – 2019

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

Thriving Local Economy

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

Protected 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
- Continued collaboration on projects such as the Brandywine Creek Greenway

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

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

Message from the Township Manager on the 2015 Budget

Introduction

I am pleased to present the Township's proposed 2015 budget for your review and consideration. In an effort to be as transparent and open as possible, the Township's 2014 budget was presented in a more detailed fashion providing not only budget numbers but performance measures, staffing levels, goals, objectives, etc. I am proud to report that the Township received a Government Finance Officers Association (GFOA) Budget Award for presentation and content. Well done to the Township Treasurer and our various department heads and staff for their efforts in the development of our 2014 budget document! The 2015 budget document is a continuation of this effort with additional detail included. This budget format will continue to improve and present a very clear and measured picture of municipal operations to all of our residents and business owners

In developing the proposed 2015 budget, the Township continues to be prudent in both its revenue projections and its proposed annually occurring expenditures; specifically in the area of personnel. The efficient and effective delivery of quality municipal services, while "living within our means" continues to be the goal. The Township has, and will continue to, concentrate on the delivery of core services such as police, public works, building/codes, solid waste and recycling services, fire/emergency medical services, storm water management, traffic management, and planning and zoning, and, all the while planning for future needs in these same areas.

2014 in Review

The 2014 budget year saw the Township complete several planning projects to include the update and adoption of the Comprehensive Plan, the Upland Farms Adaptive Re-Use Plan, and the Village Transportation Plan. These planning efforts are critically important for several reasons, creating a shared community vision and situating the Township to take advantage of available grant funding. The Township has reviewed, drafted, and adopted several ordinances in an effort to either stay current with applicable regulations and/or technologies, i.e. clean air laws and cellular/data technology as it relates to towers and other communications related infrastructure. As a result of increased regulation and identified need, the Storm Water Management Project Fund was created in 2014. This fund will be used to manage storm water related maintenance, repairs, re-construction and rehabilitation projects. The Township has

been awarded a Vision Partnership Program (VPP) grant from Chester County. This grant funding will assist in the costs of a storm water authority feasibility study to be completed in 2015.

The Township has moved forward with the construction of a trail system at Upland Farms, a 56 acre open space area that is planned to be used for passive recreation and provides the Township with drip area for wastewater operations. Improvements at Upland Farms include the installation of asphalt and natural trails, benches, signage, and 50 parking spaces. The Upland Farms Committee has completed the planning process for the adaptive re-use of the barn located at Upland Farms and, in 2015, will begin a fundraising process in order to supplement needed funding for the construction of this future community center. The Village Concept Committee has completed the Village Transportation Streetscapes project. The Township has been awarded a \$560,000 transportation grant to construct the first phase of the project, a trail connecting Upland Farms and the existing trail network to the Village of Eagle. Design, engineering, permitting, and the bid process for this project will take approximately two years with construction expected in 2016. The Township will continue to investigate available funding to move the various projects forward.

The Township continues to refine its financial processes. The 2014 budget year saw the adoption of a formal Fund Balance Policy, requiring a fund balance of 35% of re-occurring General Fund operating expenditures. The Finance Department issued, for the first time, GAAP compliant financial statements and the audit process has been expanded to include both the Police and Non-Uniformed employee pension plans. The Township issued \$6 million in general obligation debt for the purposes of funding a proportionate share of the construction of a 300,000 gallon per day wastewater treatment plant (Phase II of the Route 100 plant) and the construction of a pump station and sewer infrastructure to connect 131 existing homes in mature sub-divisions in need of public sewer. This \$6 million in debt is self-liquidating with debt service being funded by user fees paid to the Upper Uwchlan Township Municipal Authority. Our elected officials continue to emphasize cautious and prudent planning and responsible spending based on identified needs of the community. Notwithstanding the self-liquidating debt detailed above, Township debt service remains low, currently at approximately \$1,100,000, all of which was incurred for the purchase of the much needed public works facility (2011), the sports lighting at Fellowship Fields (2011), and the construction of Graphite Mine Road. The Board of Supervisors has tasked Township staff with paying down this debt as expediently as possible, while maintaining a healthy and prudent fund balance and budgeting for capital construction projects. I am pleased to once again announce that, with the guidance and direction of our

elected officials, and with the dedication of all of our volunteers and staff, the Township has, is, and continues to be financially healthy with no tax or service fee increases necessary. As stated in last year's budget message, the Township's success is a direct result of dedicated elected officials, volunteers, and staff. Township employees continue to deliver day to day services with the utmost professionalism. I thank everyone involved in the organization for the hard work and dedication, it is greatly appreciated!

Revenue

The major sources of revenue are the earned income tax (EIT), the solid waste fee, and the property tax. Earned income revenue continues to trend upward. The 2015 projected earned income tax reflects a 7.7% increase over the 2014 budget number. The increase in EIT revenue is consistent with the continued growth of our population, albeit slowly at this point and the continued improvement in the regional economy. EIT revenue makes up approximately 59% of overall Township revenue. Property tax revenue continues to be level due to a relatively static overall Township assessed valuation. The property tax makes up approximately 18% of the Township's annual revenue. Other regular revenue sources include the real estate transfer tax 5.5%, cable franchise fees 3.9%, and permit fees 1.9%. Revenue from the real estate transfer tax continues to trend upward on the strength of re-sales within the Township. Strong re-sale revenue is a testament to the easily recognizable quality of life in the community, advantageous geography as compared to employment centers, and an excellent school district – Downingtown Area School District.

Operating Budget

The Township's proposed 2015 General Fund operating budget is **\$5,012,044**, before operating transfers used to fund capital projects in the community. This budget includes all operational costs for Township Administration, Police Department, Public Works Department, Building/Codes Department, Parks and Recreation, Fire and Emergency Medical Services, General Planning and Zoning, and the operation of our various Boards and Commissions.

The Township continues to carry a healthy fund balance. A fund balance is an important aspect of any municipal budget, serving as a bridge in Q4 and Q1 of the next budget year when municipalities see significant expenditures associated with decreased cash flow. The Township strives to maintain a fund balance of 35% or more with the balance of the Township's funds being categorized as available for capital expenditures or debt extinguishment. The Township continues to maintain both a healthy fund balance and low debt service.

Liquid Fuels Budget

The proposed 2015 Liquid Fuels Budget is **\$340,000**. This budget is used for snow/ice control and roadway repair and paving activities. The Public Works Department has set a goal to repair and re-pave Township roadways every 18 years. Revenue in the Liquid Fuels budget is received based upon the Township's population and roadway miles. This figure is expected to increase slightly on an annual basis based on population increases, added roadway miles through dedication, and increased revenue received from the 2014 transportation funding bill.

Capital Reserve Budget

The proposed 2015 Capital Reserve budget totals **\$1,550,526**, which includes debt service. Significant capital projects/purchases included in the 2015 Capital Budget include: the replacement of one police patrol vehicle, the replacement of one dump truck and one utility body and the addition of a 10 wheeled dump truck in the Public Works Department, the construction of a trail connection adjacent to Pottstown Pike (Route 100) in the Windsor Ridge area, the continued design and engineering of trail segments in the Village of Eagle, and the acquisition of needed right of way and easements for the future construction of the Park Road Pedestrian Trail (Phase IV), and the replacement of one mower for parks and wastewater operations. There will also be continued investment in our parks to include the re-paving of a deteriorating parking lot at Hickory Park and the construction of a field house at Fellowship Fields. The construction of the field house at Fellowship Fields is an exciting public/private partnership with the Marsh Creek Eagles Youth Organization. This is a continued partnership which has greatly benefited the community in the development of the facilities at Fellowship Fields.

ACT 209

No significant expenditures are expected in the ACT 209 budget in 2015. The adaptive traffic control system, installed in 2013, is operating well and effectively manages 35,000 – 40,000 vehicles daily on the Route 100 corridor. The Township continues to monitor traffic volumes in and around the Township for possible impacts. The Operating Budget does contain funds for the finalization of the Land Use Assumptions Report completed in 2014, the completion of a Roadway Sufficiency Analysis, and the updating of the ACT 209 Capital Improvement Plan.

Closing

Under the 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 community and either constructing or maintaining recreational facilities. 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 and recreational opportunities while maintaining the long-term financial health of the organization. Continued vigilance and prudent decision making will insure that this trend continues into the future.

2015 Proposed Budget – All Funds

Fund	2014 Budget	2015 Budget	+/- (%)
General Fund	\$4,882,029	\$5,012,044	2.7%
Capital Reserve Fund	\$991,111*	\$1,316,400*	32.8%
Additional Debt Extinguishment Payment	\$200,000**	\$234,126**	1.7%
Solid Waste Fund	\$759,256	\$818,144	7.8%
Storm Water Fund	\$155,000***	\$443,741	186%
Liquid Fuels Fund	\$290,000	\$340,000	17.2%
ACT 209 Traffic Impact Fee Fund	\$0	\$0	—
Total All Budgets	\$7,277,396	\$8,164,455	12.2%

*Figure includes annually scheduled debt service payments

**Additional debt extinguishment payments approved by the Board of Supervisors over and above regularly scheduled principal and interest.

***Storm Water Fund created and initially funded in the 2014 budget year. Significant expenditures are pending the receipt of a DEP Watershed Restoration Grant.

Respectfully submitted,

Cary B. Vargo

Cary Vargo
Township Manager

Upper Uwchlan Township
Five Year Plan Recap
As of December, 2014

	Actual 2013 (audited)	Actual 2014 (9/30/14)	Budget 2015	2016	2017	2018	2019
General Fund Net Income before Operating Transfers	1,103,026	1,950,354	872,254	831,758	746,363	656,905	561,706
Solid Waste Fund Net Income before Operating Transfers	385,604	372,746	223,856	197,590	193,528	190,384	186,254
Combined Fund Net Income	1,488,630	2,323,100	1,096,110	1,029,348	939,891	847,288	747,960
<u>Operating transfers from General Fund:</u>							
To Create Storm Water Management Fund	-	155,000	200,000	-	-	-	-
To Capital Fund for Debt Reduction	200,000	-	234,176	225,000	200,000	200,000	200,000
To Capital Fund		350,000	375,000	-	-	-	-
<i>To Capital Fund - after 9/30/14</i>		150,000	-	-	-	-	-
<i>To Capital Fund for Debt - after 9/30/14</i>	-	200,000	-	-	-	-	-
	200,000	855,000	809,176	225,000	200,000	200,000	200,000
<u>Operating transfers from Solid Waste Fund:</u>							
To Capital Fund for Debt Reduction	100,000	-	-	150,000	150,000	100,000	100,000
To Capital Fund		500,000	175,000	-	-	-	-
<i>To Capital Fund - after 9/30/14</i>		100,000					
	100,000	600,000	175,000	150,000	150,000	100,000	100,000
Total Operating Transfers from General Fund and Solid Waste Fund	300,000	1,455,000	984,176	375,000	350,000	300,000	300,000
Net Income after Operating Transfers and Debt Reduction	1,188,630	868,100	111,934	654,348	589,891	547,288	447,960

Upper Uwchlan Township
Projected Cash Flows

	Actual 2013	Actual 9/30/2014*	Projected 12/31/2014 (3 months)	2015	2016	2017	2018	2019
General Fund								
Beginning General Fund	2,784,732	3,770,787	5,422,692	4,872,208	4,935,286	5,542,045	6,088,408	6,545,313
Accrual adjustment	83,029	206,551	-	-	-	-	-	-
Revenue	5,847,941	5,645,967	669,045	5,884,299	5,884,299	5,884,299	5,884,299	5,884,299
Expense	(4,744,915)	(3,695,613)	(869,529)	(5,012,044)	(5,052,540)	(5,137,936)	(5,227,394)	(5,322,592)
Transfer to Solid Waste	-	-	-	-	-	-	-	-
Transfer to Storm Water Fund	-	(155,000)	-	(200,000)	-	-	-	-
Reduction of long term debt (4Q)	-	-	(200,000)	(234,176)	(225,000)	(200,000)	(200,000)	(200,000)
Transfer to Capital	(200,000)	(350,000)	(150,000)	(375,000)	-	-	-	-
Ending General Fund Cash	3,770,787	5,422,692	4,872,208	4,935,286	5,542,045	6,088,408	6,545,313	6,907,019
Solid Waste Fund								
Beginning Solid Waste Cash:	489,291	750,029	604,140	384,048	432,904	480,494	524,022	614,406
Accrual adjustment	(24,866)	(18,635)	-	-	-	-	-	-
Revenue	1,127,352	960,119	61,424	1,042,000	1,045,600	1,045,800	1,049,000	1,049,200
Expense	(741,748)	(587,374)	(181,516)	(818,144)	(848,010)	(852,272)	(858,616)	(862,946)
Reduction of long term debt (4Q)	(100,000)	-	(100,000)	(100,000)	(150,000)	(150,000)	(100,000)	(100,000)
Transfer to Capital	-	(500,000)	-	(75,000)	-	-	-	-
Ending Solid Waste Fund Cash	750,029	604,140	384,048	432,904	480,494	524,022	614,406	700,660
Liquid Fuels								
Beginning Liquid Fuels Cash:	309,409	357,618	459,447	322,188	310,983	332,481	365,882	419,563
Accrual adjustment	30,913	(36,961)	-	-	-	-	-	-
Revenue	267,595	296,268	574	328,795	367,498	394,401	439,681	445,685
Expense	(250,299)	(157,478)	(137,833)	(340,000)	(346,000)	(361,000)	(386,000)	(386,000)
Transfer from General Fund	-	-	-	-	-	-	-	-
Ending Liquid Fuels Fund Cash	357,618	459,447	322,188	310,983	332,481	365,882	419,563	479,248
Act 209 Fund								
Beginning Act 209 Fund Cash:	168,129	114,624	549,672	548,838	647,316	295,794	295,794	295,794
Accrual adjustment	(10,602)	72,926	-	-	-	-	-	-
Revenue	113,317	378,004	146	98,478	98,478	-	-	-
Expense	(156,219)	(15,882)	(980)	-	(450,000)	-	-	-
Ending Act 209 Fund Balance Cash	114,624	549,672	548,838	647,316	295,794	295,794	295,794	295,794
Storm Water Management Fund								
Beginning Storm Water Mgt Fund Cash:	-	-	110,646	102,876	103,989	103,989	103,989	103,989
Accrual adjustment	-	(11,400)	-	-	-	-	-	-
Revenue	-	14	8	244,854	-	-	-	-
Expense	-	(44,468)	(7,778)	(443,741)	-	-	-	-
Transfer from General Fund	-	155,000	-	200,000	-	-	-	-
Transfer from Municipal Authority	-	11,500	-	-	-	-	-	-
Ending Storm Water Fund Balance Cash	-	110,646	102,876	103,989	103,989	103,989	103,989	103,989
Capital Fund								
Beginning Capital Fund Cash:	668,976	284,623	544,305	778,405	12,455	9,054	79,228	174,493
Accrual adjustment	6,721	(54,920)	-	-	-	-	-	-
New Debt Proceeds	-	-	-	-	-	-	-	-
Traffic Signals	-	-	-	(190,000)	(25,000)	-	-	-
Fellowship Fields - fieldhouse	-	-	-	(200,000)	-	-	-	-
Public Works Equipment/truck	(81,648)	(91,011)	-	(268,085)	-	-	-	-
Purchase Police vehicles	(29,516)	(22,471)	-	(52,340)	-	-	-	-
Township - general items	(32,090)	(31,269)	-	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)
Transfer from General Fund	200,000	350,000	350,000	609,176	225,000	200,000	200,000	200,000
Parks	(49,017)	(12,632)	-	(85,215)	-	-	-	-
Transfer from Solid Waste	100,000	500,000	100,000	175,000	150,000	150,000	100,000	100,000
Other income	2,341	10,576	-	400	400	400	400	400
Expenses-Principal & Interest	(501,144)	(159,510)	(215,900)	(400,662)	(273,526)	(273,526)	(198,435)	-
Upland Farms	-	-	-	(61,800)	-	-	-	-
Emergency Management	-	-	-	(28,000)	-	-	-	-
Purchase Milford Road property	-	(151,754)	-	-	-	-	-	-
Park Road Bridge/Trail Project	-	(77,327)	-	(257,724)	(73,575)	-	-	-
Ending Capital Fund Cash	284,623	544,305	778,405	12,455	9,054	79,228	174,493	468,193
Beginning Cash UUT	4,420,537	5,277,681	7,580,256	6,905,687	6,338,945	6,659,868	7,353,335	8,049,569
Ending Cash UUT	5,277,681	7,580,256	6,905,687	6,338,945	6,659,868	7,353,335	8,049,569	8,850,914

Upper Uwchlan Township
Budget - 2015

Projected Changes in Fund Balances

	General Fund	Solid Waste Fund	Capital Fund	Act 209 Fund	Liquid Fuels Fund	Storm Water Fund	Total
Fund Balance, December 31, 2013	3,882,349	791,484	229,703	112,247	320,147	-	5,335,930
Net income through Sept. 30, 2014 <i>(excludes transfers in/out)</i>	1,950,354	372,746	(535,398)	362,122	138,789	(36,970)	2,251,644
<u>Transfers through Sept. 30, 2014:</u>							
To Capital Fund	(350,000)	(500,000)	850,000				-
To Storm Water Fund	(155,000)					155,000	-
<u>Planned transfers through Dec. 31, 2014</u>							
To Capital Fund	(150,000)	(100,000)	250,000				-
To Capital Fund - debt reduction	(200,000)	-	200,000				-
Projected net income(loss) - 4Q 2014	(100,000)	(150,000)	-	-	-	(30,000)	(280,000)
Projected Fund Balance, December 31, 2014	4,877,703	414,230	994,305	474,369	458,936	88,030	7,307,574

Fund balance retention - per policy at 35% 1,707,196

Fund Balance, December 31, 2014	4,877,703	414,230	994,305	474,369	458,936	88,030	7,307,574
Budgeted net income	872,254	223,856	(1,550,126)	98,478	(11,205)	(198,487)	(565,230)
<u>Transfers budgeted:</u>							
To Capital Fund	(375,000)	(175,000)	550,000				-
To Capital Fund - debt reduction	(234,176)	-	234,176				-
To Storm Water Fund	(200,000)	-	-			200,000	-
Projected Fund Balance, December 31, 2015	4,940,782	463,086	228,355	572,847	447,731	89,543	6,742,344

Fund balance retention - per policy at 35% 1,729,274

DESCRIPTION OF THE TOWNSHIP'S FUND STRUCTURE

Upper Uwchlan Township uses several Funds to account for its fiscal transactions. The budgetary funds and their descriptions are as follows:

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 as of 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 to A. J. Blosenski for trash collection, as well as payments made to the Chester County Solid Waste Authority for tipping fees for disposal of solid waste at its location.

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.

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. Payments on the Township's debt are made from the *Capital Projects Fund*.

Storm Water Management Fund – The *Storm Water Management 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.

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 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 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 2014 actuals in preparation for 2015 budget meetings	August 15, 2014	
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 	September 15, 2014	
Department heads meet with Township Manager and Treasurer to review goals for 2015	September 26, 2014	
Treasurer incorporates requests from department heads into budget and updates minor expense line items	September 30, 2014	
Capital budget items are reviewed	October 1, 2014	
Treasurer prepares and delivers the initial 2015 Budget package to the Board of Supervisors for their review	October 8, 2014	
Initial presentation of the 2015 Budget to the Board of Supervisors for the following departments: <i>Police</i> <i>Solid Waste</i> <i>Storm Water</i> <i>ACT 209</i> <i>Liquid Fuels</i> <i>Codes</i>	October 14, 2014 (Regular Workshop)	

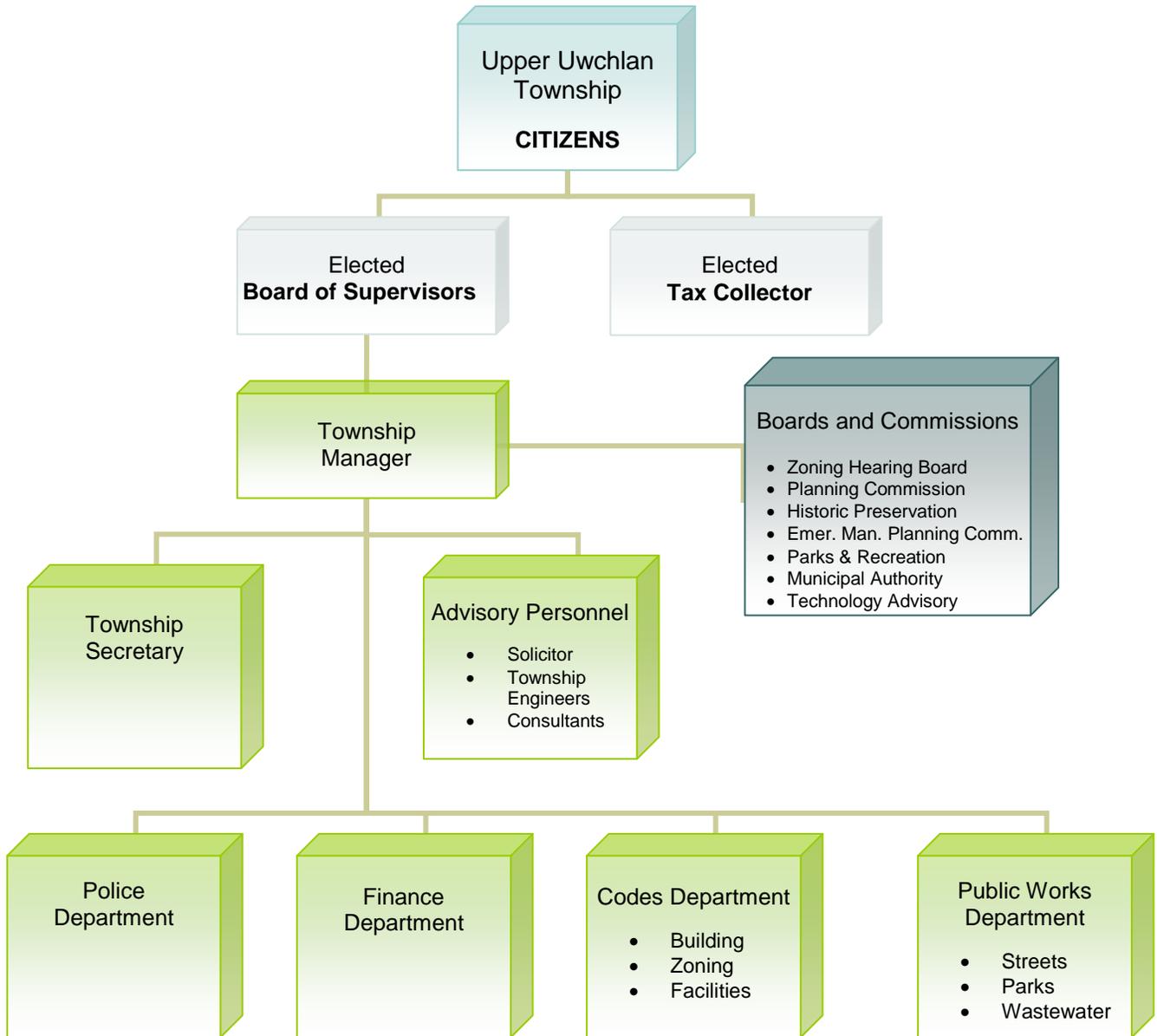
Activity	Recommended Date	Date Required by Statute
The following departments present their budgets to the Board of Supervisors: <i>General Government</i> <i>Executive</i> <i>Audit and Tax</i> <i>Legal and Computer</i> <i>Engineering</i> <i>Township Properties</i> <i>Parks</i> <i>Planning and Zoning</i> <i>Public Works</i> <i>Commissions</i> <i>Other Services</i> <i>Long Term Debt</i> <i>Capital Fund</i>	November 11, 2014 (Regular Workshop)	
Township Manager requests Supervisors to authorize advertising the budget	November 11, 2014	
Budget is advertised in the Daily Local News as required by Pa. statute	November 13, 2014	November 13, 2014
Supervisors discuss budget, request any final changes	December 9, 2014	
Township Manager presents the final budget to the Supervisors and recommends voting to accept it	December 15, 2014	December 31, 2014

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.



UPPER UWCHLAN TOWNSHIP ORGANIZATIONAL CHART



SUMMARY OF STAFF POSITIONS

	2015	2014	2013
Full Time:			
Executive	4	4	4
Codes Department	3	3	3
Police Department	11	11	11
Public Works Department	7	7	7
Total	25	25	25
Part Time/Seasonal:			
Executive	2	1	0
Codes Department	0	0	0
Police Department	1	1	1
Public Works Department	3	3	3
Total	6	5	4

Statistics are as of the end of each year presented. The Public Works Department employs seasonal workers during the summer months – usually May through September, primarily to maintain the grass in the Township parks and near roadways.

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

GLOSSARY

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.

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. 24 hours) to allow particles and pollutants to settle. Unlike wet ponds, they do not have a permanent pool of water.

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”. Pronouncements issued by the GASB are the source of generally accepted accounting standards that are used by state and local governments.

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.

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.

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 administered in Pennsylvania by the Department of Environmental Protection (“DEP”).

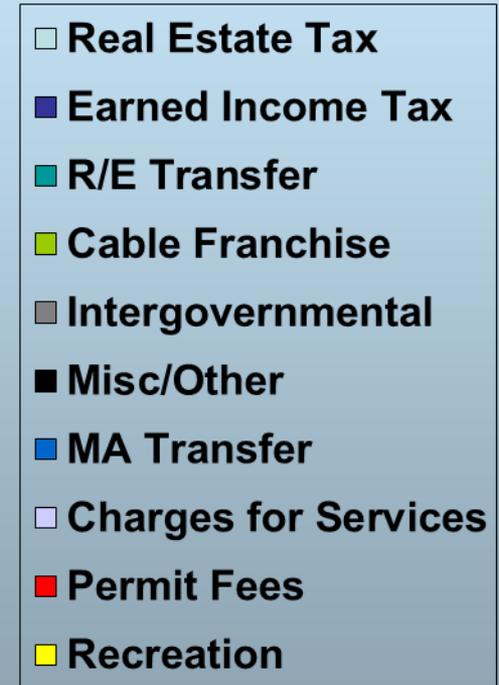
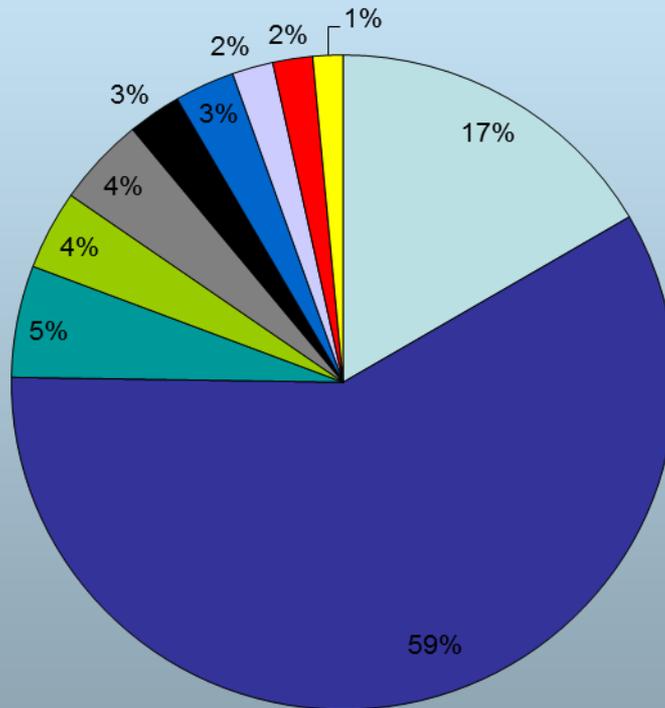
MUTCD standards –this refers to the Federal Highway Administration manual on Uniform Traffic Control Devices.

Second class township – Second class township’s are those with 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.

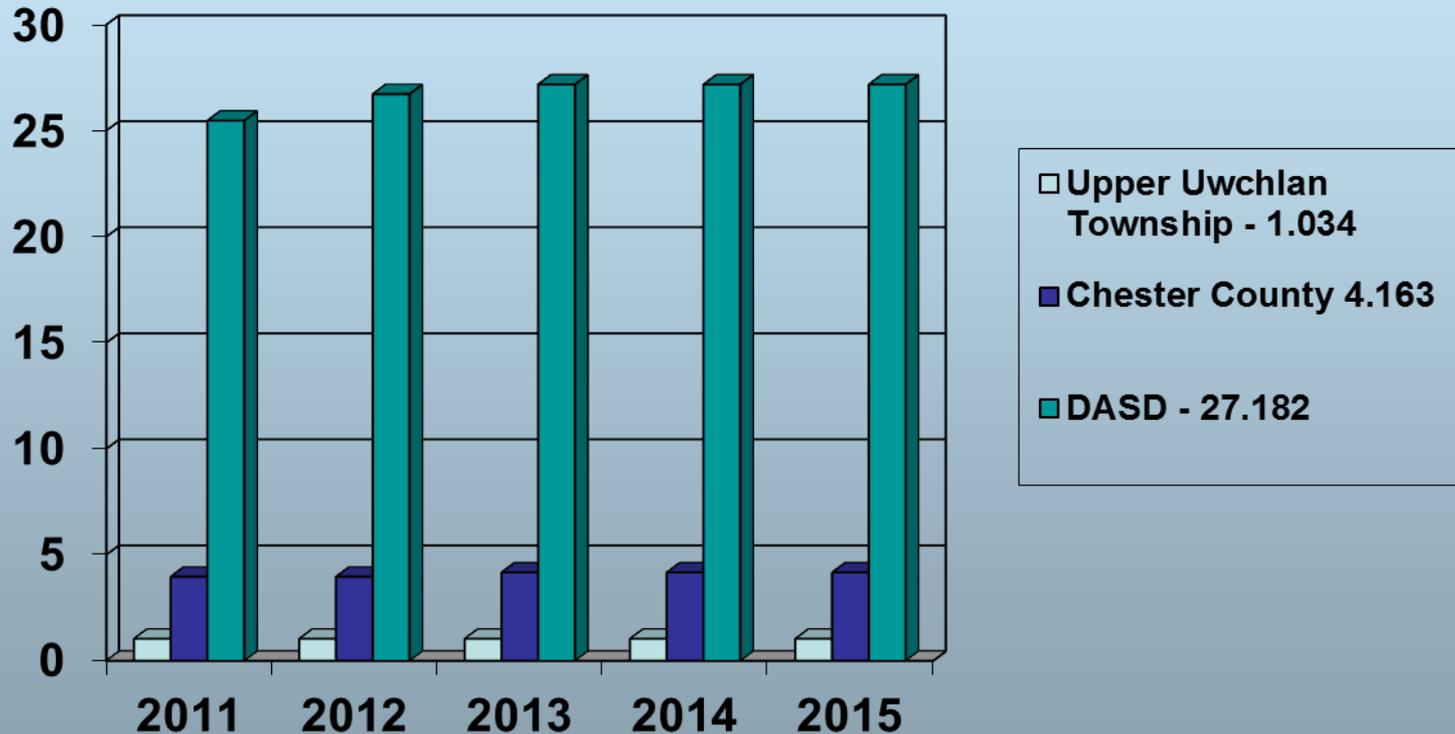
**UPPER UWCHLAN TOWNSHIP
2015 BUDGET SUMMARY**

	Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2012	2013	2013	9/30/14	2014	2015	14 Budget	Inc/(Dec)	2016	2017	2018	2019
INCOME												
Total 301 PROPERTY TAXES	951,027	974,030	980,000	954,999	985,000	975,000	(10,000)	-1%	975,000	975,000	975,000	975,000
Total 301.7 HYDRANT TAX	69,792	62,299	64,000	50,430	60,000	65,000	5,000	8%	65,000	65,000	65,000	65,000
Total 310 EARNED INC & TRANSFER TAX	3,659,402	3,854,659	3,091,250	3,513,004	3,530,800	3,777,400	246,600	7%	3,777,400	3,777,400	3,777,400	3,777,400
Total 320 PERMITS	164,484	131,729	108,500	90,253	114,100	114,100	-	0%	114,100	114,100	114,100	114,100
Total 321 CABLE FRANCHISE FEES	218,864	237,912	200,000	182,670	225,000	230,000	5,000	2%	230,000	230,000	230,000	230,000
Total 331 FINES/394 POLICE ACTIVITY	80,191	61,386	63,100	44,455	68,500	63,500	(5,000)	-7%	63,500	63,500	63,500	63,500
Total 341 INTEREST EARNNGS	14,565	17,470	12,500	14,398	12,000	15,000	3,000	25%	15,000	15,000	15,000	15,000
Total 342 RENTS & ROYALTIES	4,800	4,800	4,800	-	-	-	-	#DIV/0!	-	-	-	-
Total 354 GRANTS	9,940	5,308	20,880	2,308	50,188	1,808	(48,380)	-96%	1,808	1,808	1,808	1,808
Total 355/356 INTERGOVERNMENTAL REVENUES	205,518	247,141	196,700	251,977	245,900	257,900	12,000	5%	257,900	257,900	257,900	257,900
Total 361 CHARGES FOR SERVICE/FEES	96,383	146,734	200,000	82,353	116,800	117,850	1,050	1%	117,850	117,850	117,850	117,850
Total 367 CULTURE & RECREATION	152,959	56,318	66,000	74,198	86,200	86,200	-	0%	86,200	86,200	86,200	86,200
Total 380 MISC INCOME	3,870	17,187	-	290,597	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
Total 392 INTERFUND TRANSFER	111,817	119,665	131,832	94,327	138,876	172,541	33,665	24%	172,541	172,541	172,541	172,541
Total Income	5,743,611	5,936,638	5,139,562	5,645,967	5,641,364	5,884,299	242,935	4%	5,884,299	5,884,299	5,884,299	5,884,299
EXPENSES												
Total 400 GENERAL GOVERNMENT	35,895	37,380	42,257	265,571	40,609	52,474	11,865	29%	52,474	53,165	53,165	53,165
Total 401 EXECUTIVE	558,087	566,456	508,728	374,150	533,000	576,443	43,443	8%	590,523	610,500	627,443	648,585
Total 402 AUDIT	8,350	17,000	17,500	20,700	18,100	20,800	2,700	15%	21,400	22,000	22,600	23,200
Total 403 TAX COLLECTION	36,246	35,374	44,125	20,477	31,207	29,707	(1,500)	-5%	29,707	29,707	29,707	29,707
Total 404 LEGAL	10,217	45,700	80,000	29,991	45,000	45,000	-	0%	45,000	45,000	45,000	45,000
Total 407 COMPUTER	30,552	103,842	70,333	43,436	46,967	52,392	5,425	12%	48,892	48,892	48,892	48,892
Total 408 ENGINEERING	240,406	206,406	154,000	119,620	224,800	138,500	(86,300)	-38%	138,500	138,500	138,500	138,500
Total 409 TOWNSHIP PROPERTIES	77,151	72,948	67,495	68,602	67,654	109,802	42,148	62%	101,846	101,846	101,846	101,846
Total 410 POLICE EXPENSES	1,690,315	1,830,924	1,810,361	1,428,703	1,972,625	2,001,845	29,220	1%	2,052,647	2,088,322	2,125,704	2,162,876
Total 411-412 FIRE & AMBULANCE	401,523	389,951	363,820	369,288	403,902	400,134	(3,768)	-1%	401,585	403,155	404,799	406,519
Total 413 CODES ADMINISTRATION	242,562	279,240	329,182	258,431	341,813	359,224	17,411	5%	370,540	382,053	393,931	406,157
Total 414 PLANNING & ZONING	44,312	82,073	81,300	17,725	37,700	85,300	47,600	126%	27,300	27,300	27,300	27,300
Total 415/422/456 EMERGENCY OPERATIONS/OTHER	26,604	20,096	23,900	17,304	25,040	31,640	6,600	26%	30,640	30,640	30,640	30,640
Total 433 SIGNS	4,519	5,984	5,500	2,484	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
Total 434 SIGNALS	7,424	12,353	10,500	1,863	11,200	12,700	1,500	13%	10,500	10,500	10,500	10,500
Total 438 PUBLIC WORKS	782,071	879,054	862,417	531,603	918,316	921,438	3,122	0%	961,298	981,191	1,001,712	1,023,543
Total 454 PARK & RECREATION	169,809	127,854	169,606	125,580	154,596	165,145	10,549	7%	160,188	155,665	156,156	156,661
Total 459 HISTORICAL COMMISSIONS	762	85	3,500	85	3,500	3,500	-	0%	3,500	3,500	3,500	3,500
Total Expenses before Operating Transfers	4,367,476	4,715,975	4,644,524	3,695,613	4,882,029	5,012,044	130,016	3%	5,052,540	5,137,936	5,227,394	5,322,592
Net Income before Operating Transfers	1,376,135	1,220,663	495,038	1,950,354	759,336	872,254	112,919	15%	831,758	746,363	656,905	561,706
Total Operating Transfers	(1,866,341)	(200,000)	(200,000)	(505,000)	(700,000)	(809,176)	(109,176)	16%	(225,000)	(200,000)	(200,000)	(200,000)
Total Expenditures	6,233,817	4,915,975	4,844,524	4,200,613	5,582,029	5,821,220	239,192	4%	5,277,540	5,337,936	5,427,394	5,522,592
Net Income - General Fund	(490,206)	1,020,663	295,038	1,445,354	59,336	63,078	3,743	6%	606,758	546,363	456,905	361,706
Solid Waste Fund												
Revenues	1,055,710	1,127,352	1,070,250	960,119	1,044,400	1,042,000	(2,400)	0%	1,045,600	1,045,800	1,049,000	1,049,200
Expenses	(713,876)	(741,748)	(714,320)	(587,374)	(759,256)	(818,144)	(58,888)	8%	(848,010)	(852,272)	(858,616)	(862,946)
Operating transfers	159,604	(100,000)	(100,610)	(500,000)	(600,000)	(175,000)	425,000	-71%	(150,000)	(150,000)	(100,000)	(100,000)
Net Income - Solid Waste Fund	501,438	285,604	255,320	(127,254)	(314,856)	48,856	363,712	-116%	47,590	43,528	90,384	86,254
COMBINED NET INCOME	11,232	1,306,267	550,358	1,318,100	(255,521)	111,934	367,455	-144%	654,348	589,891	547,288	447,960

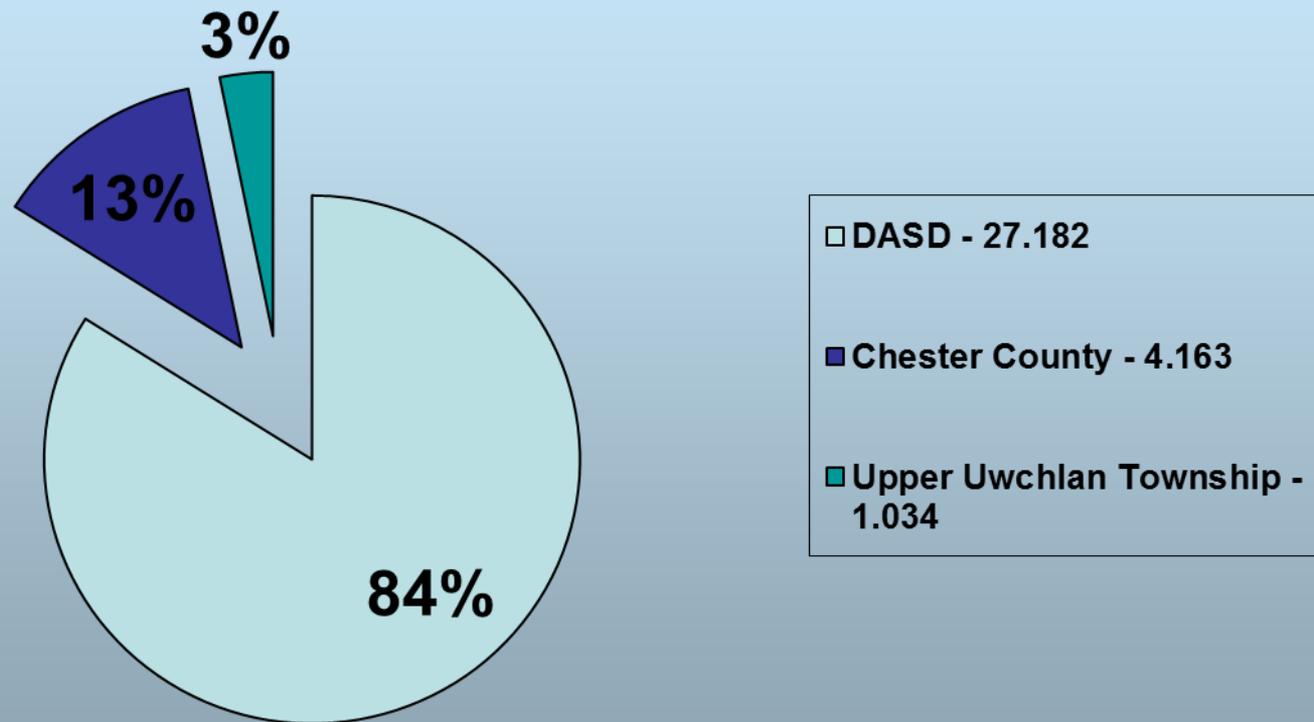
2015 General Fund Revenues



Real Estate Tax Comparison Year to Year



Real Estate Tax Comparison By Entity



SUMMARY OF FINANCIAL POLICIES

The following summarizes the financial policies that have been established by the Board of Supervisors of Upper Uwchlan Township.

Fund Balance Policy (adopted June 16, 2014)

The Fund Balance policy establishes the minimum unassigned fund balance to be maintained in the General Fund as 35% of all general operating expenses (before any transfers to any other funds) in the preceding fiscal year measured on a GAAP basis.

The purpose of this policy is to insure that the Township maintains adequate levels of unreserved fund balance to provide the capacity for sufficient cash flows for daily financial needs; offset significant economic downturns or revenue shortfalls; secure and protect the bond rating of the Township; and to provide funds for unforeseen expenditures related to emergencies.

Investment Policy

The Township plans to draft, review and adopt an investment policy during 2015.

Debt Policy

The Township plans to draft, review and adopt a debt policy during 2015.

**Upper Uwchlan Township
Annual Budget
For the Calendar Year 2015**

SUMMARY OF TOWNSHIP REVENUES

Real Estate Property Taxes

The real estate taxes that a property owner will pay consists of the school tax, county tax and township tax. The Township assesses a modest property tax which totals 1.034 mills. The total millage is multiplied by each property's assessment to determine the amount of tax that is levied. Upper Uwchlan Township has an elected tax collector who mails the tax bills, collects the taxes and reports delinquencies to the County. 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. A property owner in Upper Uwchlan Township will pay the following in real estate tax millage:*

School taxes – Downingtown Area School District (DASD)	27.182
County taxes – Chester County	4.163
Township taxes – Upper Uwchlan Township	<u>1.034</u>
Total	32.379

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 2015.** The 2015 budget includes anticipated revenue in the amount of **\$975,000** for both current and delinquent taxes.

*Rates are for 2014. DASD will adopt a new budget for the 2015–2016 year in June, 2015.

Hydrant taxes are assessed to properties that are within 750 feet of a fire hydrant. The rate is .087 mills and we have budgeted **\$65,000** in revenue for 2015. Actual revenues through September 30, 2014 were \$50,000.

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 2015, we have budgeted revenue of **\$325,000** which is less than the actual amount received for the first nine months of 2014. We prefer to budget for this item conservatively since there are no large developments under construction and the number of home sales can fluctuate from year to year.

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 2015 is **\$3,500,000**. Retired citizens, people who are unemployed due to illness or who have been laid off from their jobs 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 they pay transferred to their township of residence.

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. We have budgeted **\$230,000** for 2015 revenue; we expect that actual 2014 revenue will be slightly higher than that amount.

Permits

The Township charges a fee for building permits, use and occupancy permits, contractors' permits and certifications for refinancing. The total amount budgeted for 2015 is **\$114,100**; the actual amount received through September of 2014 is \$90,000

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 2015 in the amount of **\$63,500** from these fines.

Interest

The Township invests its funds in interest bearing accounts and instruments. Earnings rates will fluctuate depending upon the interest rates received. The General Fund checking account currently earns interest at a rate of one-half of one percent (0.50%) and the certificate of deposit is earning 1% through January, 2016. Interest income is estimated to be **\$15,000** in 2015.

Rents and Royalties

The Upland Farms farm house is no longer rented. The Township plans to renovate the house, barn and grounds for use as a community center. We have not budgeted any income from this property in 2015.

Grants

The Township does not have any grants pending for the General Fund in 2015. It has applied for grants for work to be done in the Storm Water Management Fund.

Intergovernmental Revenues

The state makes payments to the Township for various purposes. We receive annual Public Utility Realty Tax (PURTA) payments of about **\$5,500**. 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 estate 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 **\$112,000**) 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 **\$140,000**) which must be deposited into the police and non-uniform pension plans. Both of 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 is budgeted at **\$108,000**. 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 **\$4,000** in 2015.

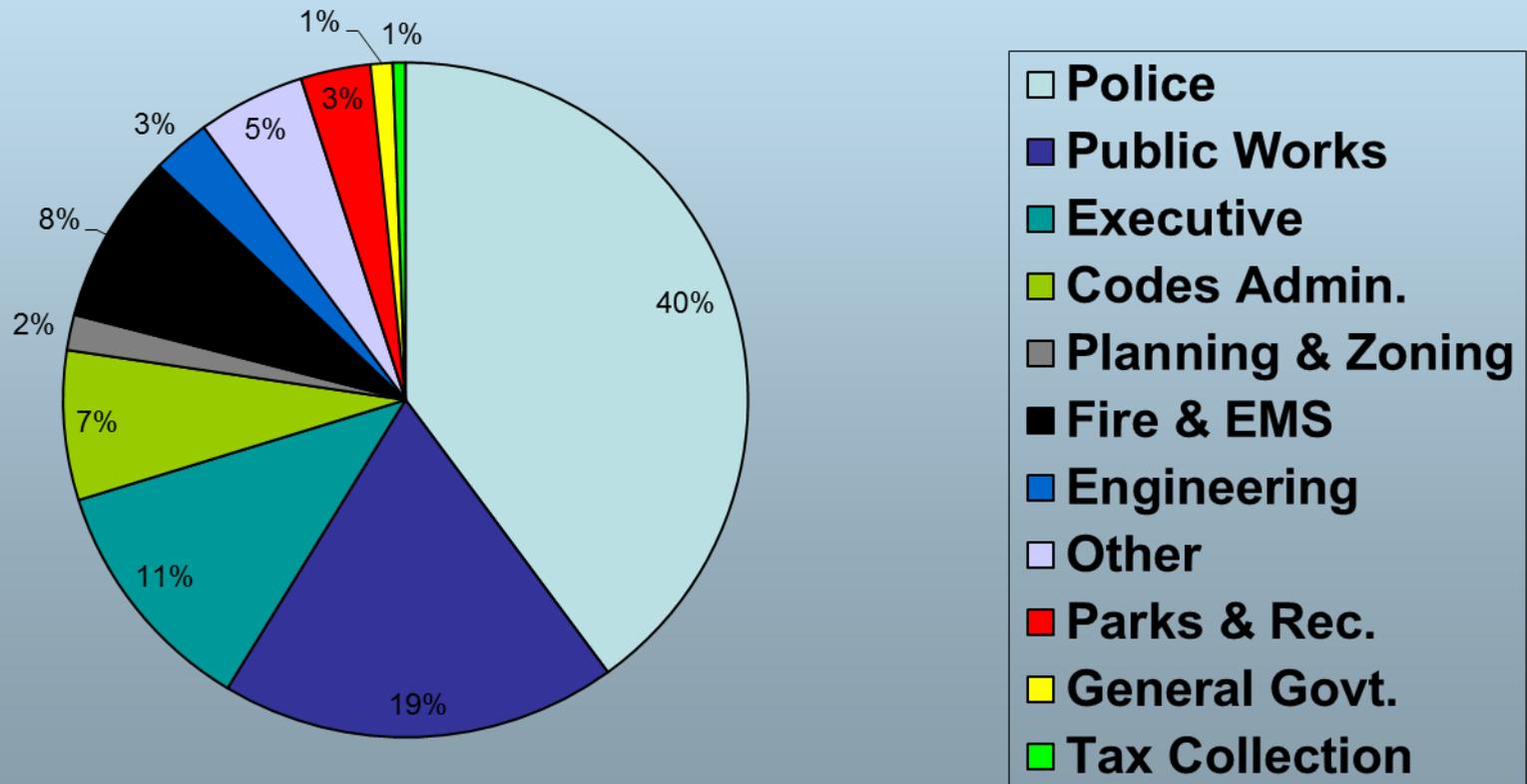
Culture and Recreation

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 **\$45,000** for the use of the turf field at Fellowship Fields and also **\$30,000** for use of our other fields at Hickory Park. We expect to receive **\$10,000** in donations towards the annual community Block Party that is held in June. Total revenues budgeted for 2015 is **\$86,200**.

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. Effective January 1, 2013, the Township transitioned the quarterly billing of all sewer accounts from an outside firm to the Township's Finance Department which has substantially increased the time spent by Township personnel on Authority business. The estimated reimbursement for 2015 is **\$172,541**.

2015 General Fund Expenditures by Activity



Upper Uwchlan Township
General Fund
Budget - 2015

	Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2012	2013	2013	9/30/14	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019
REVENUES												
300 - INCOME												
301 PROPERTY TAXES												
01-301-000-010	922,925	942,823	980,000	928,407	960,000	945,000	(15,000)	-2%	945,000	945,000	945,000	945,000
01-301-000-030	28,101	31,207	15,000	26,592	25,000	30,000	5,000	20%	30,000	30,000	30,000	30,000
Total 301 PROPERTY TAXES	951,027	974,030	995,000	954,999	985,000	975,000	(10,000)	-1%	975,000	975,000	975,000	975,000
301.7 HYDRANT TAX												
01-301-000-071	69,792	62,299	60,000	50,430	60,000	65,000	5,000	8%	65,000	65,000	65,000	65,000
Total 301.7 HYDRANT TAX	69,792	62,299	60,000	50,430	60,000	65,000	5,000	8%	65,000	65,000	65,000	65,000
310 EARNED INCOME & TRANSFER TAX												
01-310-000-010	385,997	489,576	300,000	340,695	325,000	325,000	-	0%	325,000	325,000	325,000	325,000
01-310-000-020	3,318,363	3,410,075	3,000,000	3,215,558	3,250,000	3,500,000	250,000	8%	3,500,000	3,500,000	3,500,000	3,500,000
01-310-000-021	(44,959)	(44,992)	(40,800)	(43,249)	(44,200)	(47,600)	(3,400)	8%	(47,600)	(47,600)	(47,600)	(47,600)
Total 310 EARNED INC & TRANSFER TAX	3,659,402	3,854,659	3,259,200	3,513,004	3,530,800	3,777,400	246,600	7%	3,777,400	3,777,400	3,777,400	3,777,400
320 PERMITS												
01-320-000-010	146,670	114,219	100,000	76,973	100,000	100,000	-	0%	100,000	100,000	100,000	100,000
01-320-000-020	10,280	12,110	7,000	9,850	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-320-000-030	100	-	100	-	100	100	-	0%	100	100	100	100
01-320-000-040	2,304	1,650	1,500	1,150	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-320-000-050	5,130	3,750	3,500	2,280	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
Total 320 PERMITS	164,484	131,729	112,100	90,253	114,100	114,100	-	0%	114,100	114,100	114,100	114,100
321 CABLE FRANCHISE FEES												
01-321-000-080	218,864	237,912	215,000	182,670	225,000	230,000	5,000	2%	230,000	230,000	230,000	230,000
Total 321 CABLE FRANCHISE FEES	218,864	237,912	215,000	182,670	225,000	230,000	5,000	2%	230,000	230,000	230,000	230,000
331 POLICE FINES												
01-331-000-010	75,501	57,193	60,500	41,949	65,000	60,000	(5,000)	-8%	60,000	60,000	60,000	60,000
01-331-000-011	4,067	2,131	2,500	2,177	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-331-000-012	512	536	500	329	500	500	-	0%	500	500	500	500
01-331-000-050	110	1,527	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 331 POLICE FINES	80,191	61,386	64,500	44,455	68,500	63,500	(5,000)	-7%	63,500	63,500	63,500	63,500
341 Interest Earnings												
01-341-000-001	14,565	17,470	12,500	14,398	12,000	15,000	3,000	25%	15,000	15,000	15,000	15,000
Total 341 Interest Earnings	14,565	17,470	12,500	14,398	12,000	15,000	3,000	25%	15,000	15,000	15,000	15,000
342 RENTS & ROYALTIES												
01-342-000-001	4,800	4,800	4,800	-	-	-	-	-100%	-	-	-	-
Total 342 RENTS & ROYALTIES	4,800	4,800	4,800	-	-	-	-	#DIV/0!	-	-	-	-
354 GRANTS												
01-354-000-010	-	-	20,880	-	48,380	-	(48,380)	-100%	-	-	-	-
01-354-000-020	1,808	1,808	-	1,808	1,808	1,808	-	0%	1,808	1,808	1,808	1,808
01-354-000-030	8,132	3,500	-	500	-	-	-	#DIV/0!	-	-	-	-
Total 354 GRANTS	9,940	5,308	20,880	2,308	50,188	1,808	(48,380)	-96%	1,808	1,808	1,808	1,808

Upper Uwchlan Township
General Fund
Budget - 2015

	Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2012	2013	2013	9/30/14	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019
355/356 INTERGOVERNMENTAL REVENUES												
01-355-000-001 PURTA	5,890	5,949	5,500	6,192	5,500	5,500	-	0%	5,500	5,500	5,500	5,500
01-355-000-004 Alcohol Beverage Tax	400	400	400	400	400	400	-	0%	400	400	400	400
01-355-000-005 State Aid, Police Pension	64,370	77,687	65,000	85,199	77,000	85,000	8,000	10%	85,000	85,000	85,000	85,000
01-355-000-006 State Aid, Non-Uniform Pension	35,761	50,497	36,000	54,217	51,000	55,000	4,000	8%	55,000	55,000	55,000	55,000
01-355-000-007 Foreign Fire Insurance Tax	99,097	112,608	95,000	105,969	112,000	112,000	-	0%	112,000	112,000	112,000	112,000
Total 355/356 MISCELLANEOUS TAXES	205,518	247,141	201,900	251,977	245,900	257,900	12,000	5%	257,900	257,900	257,900	257,900
361 CHARGES FOR SERVICE/FEES												
01-360-000-010 Vehicle Storage Fees	-	1,550	-	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-361-000-030 Zoning/Sub Div/Land Develop	5,301	6,138	4,000	7,606	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-361-000-032 Fees from Engineering	86,439	115,019	100,000	68,668	100,000	100,000	-	0%	100,000	100,000	100,000	100,000
01-361-000-033 Admin Fees from Engineering	-	9,712	-	2,128	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-361-000-035 Admin Fees from Legal	-	1,337	-	305	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-361-000-036 Legal Services Fees	4,570	12,526	2,500	3,312	2,000	3,000	1,000	50%	3,000	3,000	3,000	3,000
01-361-000-038 Sale of Maps & Books	32	200	100	295	200	250	50	25%	250	250	250	250
01-361-000-039 Fire Inspection Fees	-	250	-	-	-	-	-	#DIV/0!	-	-	-	-
01-361-000-042 Copies	42	2	100	40	100	100	-	0%	100	100	100	100
Total 361 CHARGES FOR SERVICE/FEES	96,383	146,734	106,700	82,353	116,800	117,850	1,050	#DIV/0!	117,850	117,850	117,850	117,850
367 CULTURE & RECREATION												
01-367-000-010 Recreation Donations	16,500	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-367-000-021 Field Programs	85,424	4,415	75,000	33,045	10,000	30,000	20,000	200%	30,000	30,000	30,000	30,000
01-367-000-025 Turf Field Fees	42,395	45,928	30,000	29,540	65,000	45,000	(20,000)	-31%	45,000	45,000	45,000	45,000
01-367-000-030 Community Events Donations	2,305	5,900	1,000	11,613	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-367-000-040 History Book Revenue	195	75	200	-	200	200	-	0%	200	200	200	200
01-367-000-089 Donations - Park Equipment	6,140	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 367 CULTURE & RECREATION	152,959	56,318	107,200	74,198	86,200	86,200	-	0%	86,200	86,200	86,200	86,200
380 MISC INCOME												
01-380-000-001 Misc. Revenue	3,232	16,280	-	262,613	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-380-000-010 Insurance Reimbursement	638	906	-	27,983	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 380 MISC INCOME	3,870	17,187	-	290,597	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
392 INTERFUND TRANSFER												
01-392-000-008 Municipal Authority Reimbursement	106,829	119,665	135,500	93,756	138,876	172,541	33,665	24%	172,541	172,541	172,541	172,541
Transfer from Liquid Fuels Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
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	4,988	-	-	570	-	-	-	#DIV/0!	-	-	-	-
Total 392 INTERFUND TRANSFER	111,817	119,665	135,500	94,327	138,876	172,541	33,665	24%	172,541	172,541	172,541	172,541
Total 300 - INCOME	5,743,611	5,936,638	5,295,280	5,645,967	5,641,364	5,884,299	242,935	4%	5,884,299	5,884,299	5,884,299	5,884,299
Total Income	5,743,611	5,936,638	5,295,280	5,645,967	5,641,364	5,884,299	242,935	4%	5,884,299	5,884,299	5,884,299	5,884,299

Upper Uwchlan Township
 General Fund
 Budget - 2015

	Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2012	2013	2013	9/30/14	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019
400 EXPENDITURES												
400 - General Government												
01-400-000-113	Supervisor's Wages	5,000	3,750	5,000	-	-	-	#DIV/0!	-	2,500	2,500	2,500
01-400-000-150	Payroll Tax Expense	383	287	383	-	-	-	#DIV/0!	-	191	191	191
01-400-000-320	Telephone	2,420	4,226	2,000	1,319	2,000	2,000	0%	2,000	2,000	2,000	2,000
01-400-000-340	Public Relations	101	385	-	474	-	6,500	#DIV/0!	6,500	6,500	6,500	6,500
01-400-000-341	Advertising	5,445	5,813	7,500	3,891	7,500	7,500	0%	7,500	7,500	7,500	7,500
01-400-000-342	Printing	1,630	1,712	850	856	850	1,000	150	18%	1,000	1,000	1,000
01-400-000-344	Community Notice	-	-	1,800	-	2,000	2,000	-	0%	2,000	2,000	2,000
01-400-000-350	Insurance - Bonding	2,274	3,809	2,200	4,376	3,886	4,500	614	16%	4,500	4,500	4,500
01-400-000-352	Insurance - Liability	8,289	9,210	10,824	13,853	10,373	10,824	451	4%	10,824	10,824	10,824
01-400-000-420	Dues/Subscriptions/Memberships	1,641	5,430	1,400	7,641	6,000	9,650	3,650	61%	9,650	9,650	9,650
01-400-000-460	Meetings & Conferences	3,858	642	5,000	2,300	6,000	6,000	-	0%	6,000	6,000	6,000
01-400-000-461	Bank Fees	600	89	1,000	18	1,000	500	(500)	-50%	500	500	500
01-400-000-462	Payroll Service Fees	3,158	-	3,300	-	-	-	-	#DIV/0!	-	-	-
01-400-000-463	Misc. Expenses	1,097	2,028	1,000	230,843	1,000	2,000	1,000	100%	2,000	2,000	2,000
Total 400 - General Government		35,895	37,380	42,257	265,571	40,609	52,474	11,865	29%	52,474	53,165	53,165
401 EXECUTIVE												
01-401-000-100	Administration Wages	331,344	347,123	317,635	226,954	325,948	361,313	35,365	11%	372,153	383,317	394,817
01-401-000-150	Payroll Tax Expense	24,834	27,017	24,300	17,527	24,935	27,640	2,705	11%	28,470	29,324	30,203
01-401-000-151	PSATS Unemployment	5,435	2,888	3,442	1,770	2,231	2,160	(71)	-3%	2,220	2,280	2,340
01-401-000-156	Employee Benefit Expense	121,592	112,261	100,081	70,761	97,575	107,212	9,637	10%	111,501	115,961	120,599
01-401-000-157	ACA Fees	-	-	-	144	-	360	360	#DIV/0!	600	750	900
01-401-000-160	Non-Uniform Pension	34,275	34,055	17,886	30,960	31,820	28,755	(3,065)	-10%	29,617	30,506	31,421
01-401-000-174	Tuition Reimbursement	2,130	-	2,000	-	2,000	4,000	2,000	100%	2,000	2,000	2,000
01-401-000-181	Longevity Pay	2,250	2,700	1,350	1,650	2,400	2,700	300	13%	4,500	5,100	5,700
01-401-000-183	Overtime Wages	4,119	7,344	3,500	2,632	5,000	5,000	-	0%	5,000	5,000	5,000
01-401-000-200	Supplies	10,916	10,419	9,500	7,654	10,000	10,000	-	0%	10,000	10,000	10,000
01-401-000-215	Postage	3,771	2,912	3,500	2,361	3,500	3,500	-	0%	3,500	3,500	3,500
01-401-000-230	Gasoline & Oil	1,399	807	2,200	1,276	2,200	2,200	-	0%	2,200	2,200	2,200
01-401-000-235	Vehicle Maintenance	51	164	200	123	200	500	300	150%	500	500	500
01-401-000-252	Repair & Maintenance	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000
01-401-000-316	Training & Seminars	2,304	4,854	3,000	670	5,000	6,800	1,800	36%	5,000	6,800	5,000
01-401-000-317	Parking & Travel	61	1,269	200	1,661	200	500	300	150%	200	200	200
01-401-000-322	Ipad Expense	-	-	-	373	-	600	600	#DIV/0!	600	600	600
01-400-000-352	Insurance - Liability	-	-	-	332	-	363	363	#DIV/0!	363	363	363
01-400-000-353	Insurance - Vehicle	687	288	1,000	176	547	720	173	32%	600	600	600
01-401-000-354	Insurance - Workers Comp.	597	836	894	670	996	1,620	624	63%	1,000	1,000	1,000
01-401-000-420	Dues/Subscriptions/Memberships	2,160	2,499	2,000	3,029	2,900	2,500	(400)	-14%	2,500	2,500	2,500
01-401-000-450	Contracted Services	10,164	9,021	14,040	3,427	13,548	6,000	(7,548)	-56%	6,000	6,000	6,000
Total 401 EXECUTIVE		558,087	566,456	508,728	374,150	533,000	576,443	43,443	8%	590,523	610,500	627,443
402 AUDIT												
01-402-000-450	Contracted Services	8,350	17,000	17,500	20,700	18,100	20,800	2,700	15%	21,400	22,000	22,600
Total 402 AUDIT		8,350	17,000	17,500	20,700	18,100	20,800	2,700	15%	21,400	22,000	22,600

Upper Uwchlan Township
 General Fund
 Budget - 2015

	Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget	
	2012	2013	2013	9/30/14	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019	
403 TAX COLLECTION													
01-403-000-100	Tax Collector Wages	28,113	27,851	33,000	14,769	21,000	21,000	-	0%	21,000	21,000	21,000	21,000
01-403-000-150	Payroll Tax Expense	2,158	2,130	2,525	1,130	1,607	1,607	-	0%	1,607	1,607	1,607	1,607
01-403-000-200	Supplies	1	14	500	50	500	500	-	0%	500	500	500	500
01-403-000-215	Postage	1	1,460	2,000	1,738	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-403-000-350	Insurance - Bonding	525	525	600	525	600	600	-	0%	600	600	600	600
01-403-000-450	Contracted Services	5,448	3,394	5,500	2,265	4,000	(1,500)	-27%	4,000	4,000	4,000	4,000	
	Total 403 TAX COLLECTION	36,246	35,374	44,125	20,477	31,207	29,707	(1,500)	-5%	29,707	29,707	29,707	29,707
404 LEGAL													
01-404-000-310	Legal Fees - Reimbursable	3,961	12,943	5,000	3,381	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-404-000-311	Legal Fees - Non-Reimbursable	6,256	32,694	75,000	26,611	35,000	35,000	-	0%	35,000	35,000	35,000	35,000
01-401-000-450	Contracted Services	-	63	-	-	-	-	-	#DIV/0!	-	-	-	-
	Total 404 LEGAL	10,217	45,700	80,000	29,991	45,000	45,000	-	0%	45,000	45,000	45,000	45,000
407 COMPUTER													
01-407-000-200	Supplies	21	20	-	22	-	1,000	1,000	#DIV/0!	-	-	-	-
01-407-000-220	Software	-	861	1,000	690	1,000	4,000	3,000	300%	4,000	4,000	4,000	4,000
01-407-000-222	Hardware	2,937	1,057	3,500	913	5,000	5,000	-	0%	3,500	3,500	3,500	3,500
01-407-000-240	Web Page	110	3,477	4,000	3,582	4,000	5,000	1,000	25%	4,000	4,000	4,000	4,000
01-407-000-450	Contracted Services	27,483	98,428	61,833	38,230	36,967	37,392	425	1%	37,392	37,392	37,392	37,392
	Total 407 COMPUTER	30,552	103,842	70,333	43,436	46,967	52,392	5,425	12%	48,892	48,892	48,892	48,892
408 ENGINEERING													
01-408-000-310	Engineering - Reimbursable	164,981	140,610	100,000	65,106	100,000	100,000	-	0%	100,000	100,000	100,000	100,000
01-408-000-311	Traffic Engineering	6,715	8,562	15,000	18,450	84,300	10,000	(74,300)	-88%	10,000	10,000	10,000	10,000
01-408-000-313	Engineering - Non-Reimbursable	44,915	42,499	20,000	30,244	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
01-408-000-366	Ordinance Update	1,485	-	3,000	-	4,500	4,500	-	0%	4,500	4,500	4,500	4,500
01-408-000-367	General Planning	5,271	6,016	4,000	4,839	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-408-000-368	MS-4 Expenses	17,039	8,720	12,000	981	12,000	-	(12,000)	-100%	-	-	-	-
	Total 408 ENGINEERING	240,406	206,406	154,000	119,620	224,800	138,500	(86,300)	-38%	138,500	138,500	138,500	138,500
409 TOWNSHIP PROPERTIES													
<i>PUBLIC WORKS BUILDING</i>													
01-409-001-200	Supplies	-	-	-	16	-	5,000	5,000	#DIV/0!	-	-	-	-
01-409-001-231	Propane & Heating	-	4,061	-	10,250	-	13,000	13,000	#DIV/0!	13,000	13,000	13,000	13,000
01-409-001-250	Maintenance & Repairs	5,398	2,939	5,800	5,836	5,800	9,800	4,000	69%	9,800	9,800	9,800	9,800
01-409-001-320	Telephone	-	1,336	-	1,477	1,000	1,700	700	70%	1,700	1,700	1,700	1,700
01-409-001-351	Insurance - Property	2,658	826	7,500	3,079	3,500	3,600	100	3%	3,600	3,600	3,600	3,600
01-409-001-360	Utilities	2,592	2,428	2,000	4,394	2,000	7,000	5,000	250%	7,000	7,000	7,000	7,000
01-409-001-450	Contracted Services	537	823	1,000	838	1,552	1,000	(552)	-36%	1,000	1,000	1,000	1,000
	Total 409-001 PUBLIC WORKS BUILDING	11,186	12,413	16,300	25,890	13,852	41,100	27,248	197%	36,100	36,100	36,100	36,100

Upper Uwchlan Township
General Fund
Budget - 2015

	Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget	
	2012	2013	2013	9/30/14	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019	
TOWNSHIP BUILDING													
01-409-003-101	Employee Cost Allocation	1,419	1,493	2,015	1,087	2,622	3,856	1,234	47%	3,000	3,000	3,000	3,000
01-409-003-200	Supplies	806	705	500	274	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-409-003-231	Propane & Heating Oil	4,421	5,132	4,000	5,380	4,000	5,000	1,000	25%	4,000	4,000	4,000	4,000
01-409-003-250	Maintenance & Repairs	18,698	3,248	10,000	1,881	10,000	8,000	(2,000)	-20%	10,000	10,000	10,000	10,000
01-409-003-320	Telephone	3,743	3,216	3,200	5,805	3,200	7,000	3,800	119%	3,200	3,200	3,200	3,200
01-409-003-351	Insurance - Property	3,080	5,472	4,000	4,838	5,500	4,800	(700)	-13%	5,500	5,500	5,500	5,500
01-409-003-360	Utilities	17,439	17,303	15,000	8,753	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-409-003-450	Contracted Services	16,360	23,965	12,480	13,807	12,480	17,806	5,326	43%	17,806	17,806	17,806	17,806
	Total 409-003 TOWNSHIP BUILDING	65,965	60,534	51,195	41,826	53,802	62,462	8,660	16%	59,506	59,506	59,506	59,506
MILFORD ROAD BUILDING													
01-409-004-200	Supplies	-	-	-	-	-	500	500	#DIV/0!	500	500	500	500
01-409-004-250	Maintenance & Repairs	-	-	-	-	-	3,000	3,000	#DIV/0!	3,000	3,000	3,000	3,000
01-409-004-351	Insurance - Property	-	-	-	108	-	240	240	#DIV/0!	240	240	240	240
01-409-004-360	Utilities	-	-	-	778	-	2,500	2,500	#DIV/0!	2,500	2,500	2,500	2,500
	Total 409-004 MILFORD ROAD	-	-	-	886	-	6,240	6,240	#DIV/0!	6,240	6,240	6,240	6,240
	Total 409 TOWNSHIP PROPERTIES TOTAL	77,151	72,948	67,495	68,602	67,654	109,802	42,148	62%	101,846	101,846	101,846	101,846
410 POLICE EXPENSES													
01-410-000-100	Police Wages	905,239	989,859	963,377	725,267	1,022,263	1,015,447	(6,816)	-1%	1,045,223	1,066,127	1,087,450	1,109,199
01-410-000-110	Police Wages - WC reimbursement	-	(11,538)	-	(15,226)	-	-	-	0%	-	-	-	-
01-410-000-150	Payroll Tax Expense	74,008	77,151	73,698	55,720	78,203	77,682	(521)	-1%	82,870	84,528	86,218	87,943
01-410-000-151	Employment Compensation	8,511	6,767	7,183	4,544	4,834	4,680	(154)	-3%	4,810	4,940	5,070	5,070
01-410-000-156	Employee Benefit Expense	283,717	331,066	336,198	275,364	360,130	406,559	46,429	13%	422,984	431,444	440,073	448,874
01-410-000-160	Pension Expense	181,080	177,548	148,647	201,991	201,991	211,921	9,930	5%	216,159	220,483	224,892	229,390
01-410-000-174	Tuition Reimbursement	16,500	16,935	15,000	6,216	15,000	12,000	(3,000)	-20%	12,000	12,000	12,000	12,000
01-410-000-181	Longevity Pay	19,200	14,600	19,000	15,000	18,000	17,000	(1,000)	-6%	18,000	18,200	19,400	19,800
01-410-000-182	Education Incentive	250	250	1,500	1,750	1,750	2,000	250	14%	2,000	2,000	2,000	2,000
01-410-000-183	Overtime Wages	32,194	25,726	45,000	24,637	35,000	35,000	-	0%	35,000	35,000	35,000	35,000
01-410-000-187	Court Time Wages	7,914	11,837	8,000	7,614	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-191	Uniform Allowances	8,000	8,700	8,700	8,700	8,700	8,700	-	0%	8,700	8,700	8,700	8,700
01-410-000-200	Supplies	6,273	5,255	8,000	3,938	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
01-410-000-215	Postage	-	747	750	554	750	750	-	0%	750	750	750	750
01-410-000-221	K-9	2,696	2,668	3,520	-	-	-	-	0%	-	-	-	-
01-410-000-230	Gasoline & Oil	37,752	40,581	35,000	25,226	40,000	40,000	-	0%	40,000	40,000	40,000	40,000
01-410-000-235	Vehicle Maintenance	20,355	32,050	25,000	8,623	30,000	20,000	(10,000)	-33%	20,000	20,000	20,000	20,000
01-410-000-238	Clothing/Uniforms	2,474	3,439	5,000	2,503	5,000	5,000	-	0%	5,500	5,500	5,500	5,500
01-410-000-250	Maintenance & Repairs	12,019	7,022	6,350	559	6,350	6,500	150	2%	6,500	6,500	6,500	6,500
01-410-000-260	Small Tools & Equipment	2,467	3,682	6,000	1,900	8,000	6,000	(2,000)	-25%	6,000	6,000	6,000	6,000
01-410-000-311	Non-Reimbursable Legal	-	2,112	1,500	2,503	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-410-000-316	Training & Seminars	9,426	10,473	11,000	7,886	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-317	Parking & Travel	669	225	250	(4)	250	250	-	0%	250	250	250	250
01-410-000-320	Telephone	8,105	7,586	7,500	3,222	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-410-000-322	Ipad Expense	-	-	-	289	-	400	400	#DIV/0!	400	400	400	400
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	3,072	3,500	5,000	1,855	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-410-000-342	Police Accreditation	-	2,609	-	5,337	12,000	12,000	-	0%	3,000	3,000	3,000	3,000
01-410-000-352	Insurance - Liability	7,869	8,743	10,276	10,316	9,848	10,276	428	4%	11,000	11,000	11,000	11,000
01-410-000-353	Insurance - Vehicles	3,298	4,429	4,375	3,612	4,025	4,080	55	1%	5,000	5,000	5,000	5,000

Upper Uwchlan Township
General Fund
Budget - 2015

		Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2012	2013	2013	9/30/14	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019
01-410-000-354	Insurance - Workers Comp.	22,673	30,165	31,887	24,581	35,531	35,100	(431)	-1%	36,000	36,000	36,000	36,000
01-410-000-420	Dues/Subscriptions/Memberships	443	295	3,500	370	500	500	-	0%	500	500	500	500
01-410-000-450	Contracted Services	12,089	13,671	15,150	11,213	19,500	17,000	(2,500)	-13%	17,000	17,000	17,000	17,000
01-410-000-740	Computer/Furniture	2,022	2,771	3,000	2,642	4,000	2,000	(2,000)	-50%	2,000	2,000	2,000	2,000
Total 410 POLICE EXPENSES		1,690,315	1,830,924	1,810,361	1,428,703	1,972,625	2,001,845	29,220	1%	2,052,647	2,088,322	2,125,704	2,162,876
411 - FIRE													
01-411-000-316	Training & Seminars	125	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-354	Insurance - Workers Comp.	10,915	17,211	10,886	16,274	25,968	28,000	2,032	8%	29,400	30,870	32,414	34,034
01-411-000-420	Dues/Subscriptions/Memberships	375	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-450	Contracted Services	-	2,270	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-451	Hydrant Expenses - Aqua	64,468	59,928	60,000	46,926	60,000	60,000	-	0%	60,000	60,000	60,000	60,000
01-411-001-001	Contributions - Ludwig's	74,160	74,160	74,160	74,160	74,160	74,160	-	0%	74,160	74,160	74,160	74,160
01-411-001-002	Contributions - Lionville	76,491	74,282	74,282	74,282	74,282	74,282	-	0%	74,282	74,282	74,282	74,282
01-411-001-003	Contributions - Lionville Capital	26,400	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-001-004	Contributions - Glenmoore	8,549	8,549	8,549	8,549	8,549	8,549	-	0%	8,500	8,500	8,500	8,500
01-411-001-005	Contributions - E. Brandywine	13,905	13,905	13,905	13,905	21,905	13,905	(8,000)	-37%	13,905	13,905	13,905	13,905
01-411-001-006	Reimbursement - Uwchlan Twp.	-	-	-	2,185	-	2,200	2,200	#DIV/0!	2,300	2,400	2,500	2,600
01-411-002-530	Contributions - Fire Relief Funds	99,097	112,608	95,000	105,969	112,000	112,000	-	0%	112,000	112,000	112,000	112,000
Total 411 FIRE		374,485	362,913	336,782	342,250	376,864	373,096	(3,768)	-1%	374,547	376,117	377,761	379,481
412 AMBULANCE													
01-412-000-540	Uwchlan Ambulance	27,038	27,038	27,038	27,038	27,038	27,038	-	0%	27,038	27,038	27,038	27,038
01-412-000-544	Minquas Ambulance	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 412 AMBULANCE		27,038	27,038	27,038	27,038	27,038	27,038	-	0%	27,038	27,038	27,038	27,038
Total 411-412 FIRE and AMBULANCE		401,523	389,951	363,820	369,288	403,902	400,134	(3,768)	-1%	401,585	403,155	404,799	406,519
413 CODES ADMINISTRATION													
01-413-000-100	Code Administrator Wages	158,556	168,126	203,592	148,209	209,700	215,990	6,290	3%	222,470	229,144	236,018	243,099
01-413-000-150	Payroll Tax Expense	12,483	13,176	15,574	11,708	16,042	16,523	481	3%	17,019	17,529	18,055	18,597
01-413-000-151	Unemployment Compensation	1,360	1,105	1,657	1,116	1,116	1,080	(36)	-3%	1,110	1,140	1,170	1,170
01-413-000-156	Employee Benefit Expense	38,994	60,438	75,655	55,399	71,423	79,021	7,598	11%	82,182	85,469	88,888	92,444
01-413-000-160	Pension Expense	16,143	16,117	12,295	21,283	21,237	19,767	(1,470)	-7%	20,360	20,971	21,600	22,248
01-413-000-181	Longevity Pay	4,050	4,200	4,800	5,700	5,700	6,000	300	5%	6,300	6,600	6,900	7,200
01-413-000-200	Supplies	175	627	1,500	154	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-413-000-230	Gasoline & Oil	3,506	3,736	3,000	3,324	3,000	3,800	800	27%	3,800	3,800	3,800	3,800
01-413-000-235	Vehicle Maintenance	1,191	757	1,000	1,276	1,000	1,500	500	50%	1,500	1,500	1,500	1,500
01-413-000-316	Training & Seminars	37	1,975	3,000	993	4,000	3,000	(1,000)	-25%	3,000	3,000	3,000	3,000
01-413-000-317	Parking & Travel	50	676	100	855	500	1,000	500	100%	1,000	1,000	1,000	1,000
01-413-000-320	Telephone	1,770	1,527	3,000	1,270	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-413-000-322	Ipad Expense	-	968	-	403	-	600	600	#DIV/0!	600	600	600	600
01-413-000-352	Insurance - Liability	278	308	363	332	347	363	16	4%	500	500	500	500
01-413-000-353	Insurance - Vehicles	578	575	750	660	750	960	210	28%	1,000	1,000	1,000	1,000
01-413-000-354	Insurance - Workers Comp.	642	837	896	671	998	1,620	622	62%	1,700	1,800	1,900	2,000
01-413-000-420	Dues/Subscriptions/Memberships	250	3,934	2,000	4,933	3,000	5,000	2,000	67%	5,000	5,000	5,000	5,000
01-413-000-450	Contracted Services	2,500	157	-	145	-	-	-	#DIV/0!	-	-	-	-
Total 413 CODES ADMINISTRATION		242,562	279,240	329,182	258,431	341,813	359,224	17,411	5%	370,540	382,053	393,931	406,157

Upper Uwchlan Township
 General Fund
 Budget - 2015

	Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2012	2013	2013	9/30/14	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019
414 PLANNING & ZONING												
<u>General Planning</u>												
01-414-001-116	-	1	-	-	-	-	-	#DIV/0!	-	-	-	-
01-414-001-200	287	935	500	633	500	500	-	0%	500	500	500	500
01-414-001-301	188	1,249	500	-	500	1,500	1,000	200%	1,500	1,500	1,500	1,500
01-414-001-315	4,773	2,227	3,000	43	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-365	16,996	-	15,000	479	5,000	-	(5,000)	-100%	5,000	5,000	5,000	5,000
01-414-001-366	-	2,328	3,000	5,051	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-367	11,756	1,256	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-368	1,058	798	-	747	500	500	-	0%	500	500	500	500
01-414-001-451	653	-	2,500	-	2,500	60,000	57,500	2300%	1,000	1,000	1,000	1,000
Total 414-001 Planning	35,712	8,795	27,500	6,952	18,000	71,500	53,500	297%	17,500	17,500	17,500	17,500
<u>Village Concept</u>												
01-414-002-367	717	63,866	48,000	-	13,900	8,000	(5,900)	-42%	4,000	4,000	4,000	4,000
Total 414-002 Village Concept	717	63,866	48,000	-	13,900	8,000	(5,900)	-42%	4,000	4,000	4,000	4,000
<u>Zoning</u>												
01-414-003-100	-	-	800	-	800	800	-	0%	800	800	800	800
01-414-003-301	2,119	770	2,000	1,556	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-315	5,765	8,192	2,000	4,888	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-450	-	450	1,000	4,329	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 414-003 Zoning	7,884	9,412	5,800	10,773	5,800	5,800	-	0%	5,800	5,800	5,800	5,800
Total 414 PLANNING & ZONING	44,312	82,073	81,300	17,725	37,700	85,300	47,600	126%	27,300	27,300	27,300	27,300
415 EMERGENCY OPERATIONS												
01-415-000-200	1,015	3,665	500	547	500	1,000	500	100%	500	500	500	500
01-415-000-260	-	-	-	2,314	-	500	500	#DIV/0!	-	-	-	-
01-415-000-316	58	253	3,000	263	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-415-000-317	213	-	100	-	100	100	-	0%	100	100	100	100
01-415-000-320	937	1,751	-	1,358	1,000	1,200	200	20%	1,200	1,200	1,200	1,200
01-415-000-330	910	692	1,000	120	1,000	500	(500)	-50%	500	500	500	500
01-415-000-450	498	-	550	22	550	500	(50)	-9%	500	500	500	500
01-415-000-740	2,142	-	250	-	250	1,000	750	300%	1,000	1,000	1,000	1,000
Total 415 EMERGENCY OPERATIONS	5,773	6,361	5,400	4,624	6,400	7,800	1,400	22%	6,800	6,800	6,800	6,800
422 - 456 OTHER SERVICES												
01-422-000-530	3,210	3,835	3,000	2,720	3,500	3,800	300	9%	3,800	3,800	3,800	3,800
01-422-000-601	10,200	9,900	10,500	9,960	10,140	15,040	4,900	48%	15,040	15,040	15,040	15,040
01-456-000-530	5,150	-	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
Teen Aid	2,271	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total EMERGENCY & OTHER	20,831	13,735	18,500	12,680	18,640	23,840	5,200	28%	23,840	23,840	23,840	23,840
Total EMERGENCY & OTHER	26,604	20,096	23,900	17,304	25,040	31,640	6,600	26%	30,640	30,640	30,640	30,640
433 SIGNS												
01-433-000-200	4,519	4,768	5,500	1,210	6,000	5,000	(1,000)	-17%	5,000	5,000	5,000	5,000
01-433-000-450	-	1,215	-	1,273	-	1,000	1,000	#DIV/0!	1,000	1,000	1,000	1,000
Total 433 SIGNS	4,519	5,984	5,500	2,484	6,000	6,000	-	0%	6,000	6,000	6,000	6,000

Upper Uwchlan Township
 General Fund
 Budget - 2015

	Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2012	2013	2013	9/30/14	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019
434 SIGNALS							-					
01-434-000-450 Contracted Services	7,424	12,353	10,500	1,863	11,200	12,700	1,500	13%	10,500	10,500	10,500	10,500
	7,424	12,353	10,500	1,863	11,200	12,700	1,500	13%	10,500	10,500	10,500	10,500
438 PUBLIC WORKS												
01-438-000-100 Public Works Wages	305,074	330,042	331,265	233,161	364,239	371,085	6,846	2%	393,684	405,495	417,660	430,190
01-438-000-101 Employee Cost Allocation	(7,095)	(7,466)	(10,076)	(5,437)	(13,112)	(19,282)	(6,170)	47%	(19,860)	(20,456)	(21,070)	(21,702)
01-438-000-150 Payroll Tax Expense	24,178	26,575	25,342	18,458	27,864	28,388	524	2%	30,117	31,020	31,951	32,910
01-438-000-151 Unemployment Compensation	4,906	4,757	4,973	3,027	3,347	3,240	(107)	-3%	3,330	3,420	3,510	3,510
01-438-000-156 Employee Benefit Expense	110,330	134,182	140,206	96,432	151,176	138,311	(12,865)	-9%	150,006	156,007	162,247	168,737
01-438-000-160 Pension Expense	28,469	28,036	16,866	29,071	29,185	27,000	(2,185)	-7%	27,810	28,645	29,504	30,389
01-438-000-181 Longevity	2,700	3,150	3,900	2,250	4,500	5,100	600	13%	6,450	7,200	7,950	9,450
01-438-000-183 Overtime Wages	8,217	15,480	10,330	22,771	10,750	17,000	6,250	58%	17,000	17,000	17,000	17,000
01-438-000-200 Supplies	21,835	36,855	29,681	24,961	26,607	27,100	493	2%	27,100	27,100	27,100	27,100
01-438-000-230 Gasoline & Oil	33,706	34,566	22,800	31,326	25,800	26,300	500	2%	26,300	26,300	26,300	26,300
01-438-000-235 Vehicle Maintenance	11,492	12,442	9,900	11,444	10,900	12,900	2,000	18%	12,900	12,900	12,900	12,900
01-438-000-238 Uniforms	2,447	2,407	2,900	1,917	2,900	2,950	50	2%	2,950	2,950	2,950	2,950
01-438-000-245 Highway Supplies	6,097	8,415	8,400	10,248	8,200	10,200	2,000	24%	10,200	10,200	10,200	10,200
01-438-000-260 Small Tools & Equipment	12,653	11,361	12,600	4,635	11,960	12,450	490	4%	12,450	12,450	12,450	12,450
01-438-000-316 Training & Seminars	2,337	3,394	3,990	795	4,000	4,160	160	4%	4,160	4,160	4,160	4,160
01-438-000-320 Telephone	5,605	4,305	6,000	2,400	4,321	3,000	(1,321)	-31%	4,000	4,000	4,000	4,000
01-438-000-322 Ipad Expense	-	1,138	-	403	-	1,200	1,200	#DIV/0!	1,200	1,200	1,200	1,200
01-438-000-341 Advertising	-	-	-	1,059	-	-	-	#DIV/0!	-	-	-	-
01-438-000-352 Insurance - Liability	1,943	2,159	2,538	1,991	2,085	2,175	90	4%	2,200	2,300	2,400	2,500
01-438-000-353 Insurance - Vehicles	3,023	2,876	4,375	3,838	4,025	4,080	55	1%	5,000	5,000	5,000	5,000
01-438-000-354 Insurance - Workers Comp.	8,431	10,854	11,592	10,459	14,796	12,960	(1,836)	-12%	12,960	12,960	12,960	12,960
01-438-000-360 Electric & Heating Oil	6,302	8,550	12,000	-	12,000	-	(12,000)	-100%	-	-	-	-
01-438-000-420 Dues/Subscriptions/Memberships	-	194	-	174	400	400	-	0%	400	400	400	400
01-438-000-450 Contracted Services	24,939	42,888	50,940	26,219	48,040	55,940	7,900	16%	55,940	55,940	55,940	55,940
01-438-000-720 Road Resurfacing	164,483	161,895	161,895	-	164,333	174,780	10,447	6%	175,000	175,000	175,000	175,000
	782,071	879,054	862,417	531,603	918,316	921,438	3,122	0%	961,298	981,191	1,001,712	1,023,543
439 ROAD CONSTRUCTION												
01-439-000-752 East West Link	670	3,255	-	-	-	-	-	#DIV/0!	-	-	-	-
	670	3,255	-	-	-	-	-	#DIV/0!	-	-	-	-

Upper Uwchlan Township
 General Fund
 Budget - 2015

	Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget	
	2012	2013	2013	9/30/14	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019	
454 PARK & RECREATION													
<i>Parks - General</i>													
01-454-001-101	Park Wage Allocation	5,676	5,973	8,061	4,350	8,217	15,425	7,208	88%	15,888	16,365	16,856	17,361
01-454-001-200	Supplies	2,272	4,292	2,000	2,334	2,000	2,500	500	25%	2,000	2,000	2,000	2,000
01-454-001-201	Halloween/Christmas Party	3,075	788	5,000	3,206	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-454-001-202	Block Party	15,138	18,369	16,000	19,501	18,000	20,000	2,000	11%	18,000	18,000	18,000	18,000
01-454-001-235	Vehicle Maintenance	3,291	2,380	-	2,405	1,000	2,500	1,500	150%	2,500	2,500	2,500	2,500
01-454-001-250	Maintenance & Repairs	330	709	500	281	1,000	500	(500)	-50%	500	500	500	500
01-454-001-260	Small Tools & Equipment	5	366	-	910	500	500	-	0%	500	500	500	500
01-454-001-316	Training & Seminars	109	-	-	-	-	5,000	5,000	#DIV/0!	5,000	-	-	-
01-454-001-320	Telephone	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-340	Public Relations	1,984	-	2,000	-	2,000	-	(2,000)	-100%	2,000	2,000	2,000	2,000
01-454-001-354	Insurance - Workers Comp.	1,486	1,894	2,045	519	2,279	2,700	421	18%	2,300	2,300	2,300	2,300
01-454-001-420	Dues/Subscriptions/Memberships	-	-	-	120	-	-	-	#DIV/0!	-	-	-	-
01-454-001-450	Contracted Services	19	635	-	-	500	-	(500)	-100%	-	-	-	-
		33,383	35,404	35,606	33,625	40,496	54,125	13,629	34%	53,688	49,165	49,656	50,161
<i>Hickory Park</i>													
01-454-002-200	Supplies - Hickory Park	1,116	2,720	2,000	1,058	2,000	1,500	(500)	-25%	2,000	2,000	2,000	2,000
01-454-002-231	Propane	1,130	916	2,000	646	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-454-002-250	Maintenance & Repairs	11,745	7,317	18,000	5,186	15,000	7,000	(8,000)	-53%	7,000	7,000	7,000	7,000
01-454-002-351	Insurance - Property	1,540	786	2,000	1,759	2,000	2,400	400	20%	2,500	2,500	2,500	2,500
01-454-002-360	Utilities	3,805	4,256	4,000	4,457	4,000	5,000	1,000	25%	5,000	5,000	5,000	5,000
01-454-002-450	Contracted Services	20,219	41,620	15,000	15,596	13,500	20,000	6,500	48%	20,000	20,000	20,000	20,000
		39,556	57,615	43,000	28,702	38,500	37,900	(600)	-2%	38,500	38,500	38,500	38,500
<i>Fellowship Fields</i>													
01-454-003-200	Supplies	1,202	(29,780)	5,000	541	2,000	1,000	(1,000)	-50%	5,000	5,000	5,000	5,000
01-454-003-250	Maintenance & Repairs	13,313	2,459	10,000	8,529	17,800	10,000	(7,800)	-44%	10,000	10,000	10,000	10,000
01-454-003-312	Engineering Fees	-	51	-	1,952	-	2,000	2,000	#DIV/0!	-	-	-	-
01-454-003-351	Insurance - Property	1,540	1,150	2,000	1,759	2,000	1,920	(80)	-4%	2,000	2,000	2,000	2,000
01-454-003-360	Utilities	7,273	8,425	6,000	4,354	6,000	7,000	1,000	17%	6,000	6,000	6,000	6,000
01-454-003-450	Contracted Services	17,637	18,688	15,000	12,547	12,500	17,000	4,500	36%	17,000	17,000	17,000	17,000
		40,965	993	38,000	29,683	40,300	38,920	(1,380)	-3%	40,000	40,000	40,000	40,000
<i>Larkins Field</i>													
01-454-004-200	Supplies	3,790	8	2,000	-	2,000	1,000	(1,000)	-50%	1,000	1,000	1,000	1,000
01-454-004-250	Maintenance & Repairs	-	-	-	-	11,300	5,000	(6,300)	-56%	5,000	5,000	5,000	5,000
01-454-004-312	Engineering Fees	938	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-004-450	Contracted Services	1,462	3,191	8,000	2,222	2,000	3,000	1,000	50%	3,000	3,000	3,000	3,000
		6,190	3,199	10,000	2,222	15,300	9,000	(6,300)	-41%	9,000	9,000	9,000	9,000
<i>Upland Farms</i>													
01-454-005-200	Supplies	281	-	2,000	-	500	500	-	0%	500	500	500	500
01-454-005-231	Propane & Heating Oil	5,068	4,478	3,500	2,576	3,500	4,500	1,000	29%	3,500	3,500	3,500	3,500
01-454-005-250	Maintenance & Repairs	7,101	679	10,000	643	10,000	10,000	-	0%	5,000	5,000	5,000	5,000
01-454-005-351	Insurance - Property	770	997	1,000	880	1,000	1,200	200	20%	1,000	1,000	1,000	1,000
01-454-005-360	Utilities	-	8,156	-	4,105	-	4,000	4,000	#DIV/0!	4,000	4,000	4,000	4,000
01-454-005-450	Contracted Services	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-005-513	Engineering Fees	36,496	16,332	26,500	23,143	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
		49,716	30,642	43,000	31,347	20,000	25,200	5,200	26%	19,000	19,000	19,000	19,000
	Total Individual Parks	136,427	92,450	134,000	91,954	114,100	111,020	(3,080)	-3%	106,500	106,500	106,500	106,500
	Total 454 PARK & RECREATION	169,809	127,854	169,606	125,580	154,596	165,145	10,549	7%	160,188	155,665	156,156	156,661

Upper Uwchlan Township
 General Fund
 Budget - 2015

	Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2012	2013	2013	9/30/14	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019
459 HISTORICAL COMMISSIONS												
01-459-000-200 Supplies	135	85	1,000		1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-459-000-320 Telephone	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-459-000-450 Contracted Services	627	-	1,500	85	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
	762	85	3,500	85	3,500	3,500	-	0%	3,500	3,500	3,500	3,500
TOTAL EXPENSES BEFORE OPERATING TRANSFERS	4,367,476	4,715,975	4,644,524	3,695,613	4,882,029	5,012,044	130,016	3%	5,052,540	5,137,936	5,227,394	5,322,592
NET INCOME BEFORE TRANSFERS	1,376,135	1,220,663	650,756	1,950,354	759,336	872,254	112,919	15%	831,758	746,363	656,905	561,706
492 OPERATING TRANSFERS												
01-492-000-030 Transfer to Capital Acquisition Fund:												
For Retirement of Debt	(356,737)	(200,000)	(200,000)	-	(200,000)	(234,176)	(34,176)	17%	(225,000)	(200,000)	(200,000)	(200,000)
Other	(525,000)	-	-	(350,000)	(500,000)	(375,000)	125,000	-25%	-	-	-	-
01-492-000-036 Transfer to Storm Water Mgmt Fund	-	-	-	(155,000)	-	(200,000)	(200,000)		-	-	-	-
01-492-000-050 Transfer to Solid Waste Fund	(984,604)	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Transfer to Act 209 Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	(1,866,341)	(200,000)	(200,000)	(505,000)	(700,000)	(809,176)	(109,176)	16%	(225,000)	(200,000)	(200,000)	(200,000)
Total Expenditures	6,233,817	4,915,975	4,844,524	4,200,613	5,582,029	5,821,220	239,192	4%	5,277,540	5,337,936	5,427,394	5,522,592
Net Ordinary Income	(490,206)	1,020,663	450,756	1,445,354	59,336	63,078	3,743	6%	606,758	546,363	456,905	361,706
Solid Waste Fund												
Revenue		1,127,352	1,070,250	960,119	1,044,400	1,042,000	(2,400)	0%	1,045,600	1,045,800	1,049,000	1,049,200
Expenses		(741,748)	(714,320)	(587,374)	(759,256)	(818,144)	(58,888)	8%	(848,010)	(852,272)	(858,616)	(862,946)
Operating transfers		(100,000)	(100,610)	(500,000)	(600,000)	(175,000)	425,000	-71%	(150,000)	(150,000)	(100,000)	(100,000)
NET INCOME		285,604	255,320	(127,254)	(314,856)	48,856	363,712	-116%	47,590	43,528	90,384	86,254
Net Ordinary Income (Loss)	(490,206)	1,306,267	706,076	1,318,100	(255,521)	111,934	367,455	-144%	654,348	589,891	547,288	447,960

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 communities' 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	Catherine Tomlinson	12/31/15
Vice-Chairman	Kevin Kerr	12/31/17
Member	Guy Donatelli	12/31/19

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 is also an important means of communicating events and policies to the residents of the Township. The Supervisors are extremely 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 salaries and related expenses for the Board of Supervisors as well as "general" government expenses that are not attributable to any specific department, but which benefit all departments.

Members of the Upper Uwchlan Board of Supervisors also contribute to the County and enhance the Township's influence by their involvement and membership on various Boards:

- Chester County Planning Commission
- Chester County Association of Township Officials (CCATO)
- Brandywine Greenway Initiative
- Chester County Parks and Trails
- Chester County SPCA
- Uwchlan Ambulance Corps.
- YMCA

ACCOMPLISHMENTS IN 2014

- Authorized the reduction of long term debt by \$300,000
- No tax increase (since 2006)
- Issued General Obligation Bonds – Issue of 2014 - to construct an additional waste water treatment plant on the Route 100 Wastewater Treatment System and to provide sewer service to 121 additional homes in the Township
- Adopted the following ordinances:
 - Open Burning ordinance
 - Wireless Communications Facilities Ordinance
 - Amended the Limited Industrial (LI) District portion of the Zoning Code
 - Amended the ordinance establishing speed limits and stop signs on certain roadways
- Adopted a formal Fund Balance Policy
- Authorized the establishment of the Storm Water Management Project Fund
- Approved right of way agreements specific to the Columbia Eastside Expansion Pipeline Project
- Adopted the Township's updated Comprehensive Plan
 - Land Use Assumptions Report
 - Sustainability Study
- Authorized the purchase of land at 520 Milford Road
- Approved three year audit engagement with Barbacane & Thornton
- Approved the 2015 Minimum Municipal Pension Obligation (MMO)
- Approved a one year extension of the solid waste contract with A. J. Blosenski through July 31, 2015
- Authorized the following contracts:
 - 2014 Roadway Materials
 - 2014 Pavement Marking
 - 2014/2015 Snow Removal
 - Village Transportation Plan Trail Development – Phase I
- Other Issues:
 - Settled litigation specific to condemnation of land for the construction of Graphite Mine Road
- Authorized dedication of the following roadways:
 - Sierra Drive
 - Arrowhead Drive

GOALS FOR 2015

- 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 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 the review and updating of Township ordinances

Staffing Statistics – as of the end of the year presented

	2015	2014	2013
Chairman	1	1	1
Vice-Chairman	1	1	1
Member	1	1	1
Total	3	3	3

2015 Budget Summary – General Government

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$0	\$0	\$0	\$0	0%
Liability and Public Officials Bond	16,044	18,405	14,806	1,238	8.4%
All other	36,430	247,167	22,803	10,627	41.2%
Total	\$52,474	\$265,571	\$40,609	\$11,865	29.2%

Explanation of Major Changes

Personnel and related expenses - All three members of the Board of Supervisors elected to forego any compensation during 2014 and 2015, and through the end of their respective terms.

Under the Second Class Township Code, the annual compensation for Township Supervisor's cannot exceed \$3,250.00 per member. The Board of Supervisors of Upper Uwchlan Township has established \$2,500.00 as the annual compensation for its Board members.

All other – During 2014, the Township's actual expense included a settlement of \$210,000 on a dispute over road condemnation from a prior year. In 2015 this consists of advertising, dues and subscriptions, as well as meetings and conferences. An additional \$6,000 was budgeted for postage to mail the Township's semi-annual newsletter. The newsletter has been distributed only electronically and on our website. In an attempt to improve communication, the semi-annual newsletter will once again be mailed to all township residents.

PERFORMANCE MEASURES

	2015	2014*	2013
Township meetings attended	75	57	70
Members attending PSATS	3	3	3
Ordinances passed	2	5	5
Resolutions passed	10	8	17
Land development hearings	3	None	3
Conditional Use hearings	3	2	2
Conditional Use approvals	2	None	2

*As of 9/30/14

GENERAL FUND

EXECUTIVE DEPARTMENT

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

The Executive department includes the Township Manager, Township Secretary, and also the Finance Department. The Finance Department consists of the Treasurer and an Accounting Associate. The four 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

Township Secretary

- Maintains the minutes of Board of Supervisor's meetings, Planning Commission meetings, Municipal Authority meetings, Village Concept Committee meetings, and all Township records
- Prepares the monthly meeting agendas and supporting document packets for the Board of Supervisors, Planning Commission, Municipal Authority, and Village Concept Committee
- 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

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
- 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
- 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

ACCOMPLISHMENTS IN 2014

- Coordinated the final adoption and implementation of a mandated ACT 167 Storm Water Management Ordinance
- Continued coordination with several pipeline re-purposing/expansion projects
 - Columbia Eastside Expansion Project
 - Sunoco Mariner I
- Continued coordination with the Pennsylvania Turnpike on their future widening project
- Coordinated the amendment of the Zoning Code - Limited Industrial (LI) Zoning District
- Coordinated the drafting and adoption of a Wireless Communications Facilities Ordinance
- Ongoing coordination with Chester County on their Emergency Services Communications upgrade
- Coordinated the revision and adoption of the Township's Open Burring Ordinance
- Applied for a DEP Recycling reimbursement grant in the amount of \$160,000
- Initiated/participated in a multi-municipal franchise fee audit - Verizon
- Coordinated the purchase of an 8 acre parcel of ground located at 520 Milford Road
 - Former Enterprise Products Propane distribution site
- Coordinated the Comprehensive Plan update process (Adopted in April, 2014)
 - Land Use Assumptions Report
 - Sustainability Study
- Completed documenting all Township fixed assets – from 1980 to 2013 - and calculated accumulated depreciation on all existing fixed assets (necessary for preparation of GAAP financial statements)
- Prepared the Township's first GAAP financial statements for the year ended December 31, 2013
- Both the Uniform and Non-Uniform Pension Plans were audited for the year ended December 31, 2013 for the first time
- **Received our first GFOA Distinguished Budget Presentation Award for the 2014 Budget** (*there were only five first time winners for 2014 in the United States and Canada and Upper Uwchlan Township became the thirteenth recipient in the State of Pennsylvania and the first Township in Chester County*)
- Drafted a Fund Balance policy – approved by the Board of Supervisors in June, 2014
- Issued General Obligation Bonds to finance improvements and a new waste water treatment plant for the Township's sewer system – and received an Aa2 rating from Moody's
- In cooperation with the Township's Tax Collector, completed an audit of the tax collector's records and procedures

GOALS FOR 2015

Administration

- Review and update the Non-Uniformed Employee Personnel Manual
- Create pay ranges for each position based on current local government salary surveys – PSATS, Montgomery County Human Resource Consortium
- Assist in the continued implementation of the MuniLogic system
- Expand the use of performance measurement in all departments
- Increase IT security measures
 - Password management
 - Data encryption

Finance

- 2015 Budget improvements
 - Incorporate additional disclosures so it functions more as a policy and communication document
 - Visually professional
- Decrease the amount of time between utility payment receipt and deposit/recording in the accounting records
- Hire a part-time employee to process sewer and solid waste billings
- Obtain additional training – Human Resources, Edmunds and other
- Review and improve the Accounting Policies and Procedure Manual
- Increase collection of solid waste and sewer receivables through additional procedures recommended by our legal counsel
- Document management
 - Develop procedures and process
 - Scan documents from prior years
- Sewer delinquent accounts
 - Work with Edmunds and the Authority to develop best procedures to bill for interest and penalties on delinquent accounts
- Hydrant tax project
 - Review records to determine if all appropriate residents are currently billed, and that we are not billing residents that should not be billed
 - Develop a process to collect delinquent accounts (Tax Collector is not legally permitted to do it – Township’s responsibility)
- Financial and utility billing system
 - Continue to improve our skills and knowledge of the system
 - Create better financial reports

Staffing Statistics – as of the end of each year presented

	2015	2014	2013
Full time:			
Township Manager	1	1	1
Township Secretary	1	1	1
Treasurer	1	1	1
Accounting Associate	1	1	1
Part time:			
Finance/Admin	2	.50	
Total	5.2	4.5	4

Includes two part-time individuals who are budgeted to work a combined total of 48 hours/week.

2015 Budget Summary – Executive

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$540,761	\$353,069	\$492,905	\$47,856	9.7%
All other	35,683	21,082	40,095	(4,412)	-11.0%
Total	\$576,443	\$374,150	\$533,000	\$43,443	8.2%

Explanation of Major Changes

Personnel and related expenses have increased 9.7% over the 2014 budget. Salary increases are budgeted at 3% and health insurance has increased by 4%. An additional part-time person has been included in the departmental costs; 50% of the associated costs will be paid by the Municipal Authority through reimbursements received from the Municipal Authority and shown as inter-fund revenue.

All other consists primarily of seminars and training and contracted services.

PERFORMANCE MEASURES

	2015	2014*	2013
Township meetings attended	62	46	40
Meeting packages prepared	55	34	54
Conditional Use Applications processed	1	2	1
Subdivision and land development applications processed	2	1	6
Ordinance amendments Discussed Adopted	Discussed – 6 Adopted - 5	Discussed – 6 Adopted – 6	Discussed – 9 Adopted - 5
Right to Know Requests	50	50	45
Bid packages prepared	5	5	5
Certifications issued for settlements	350	184	339
Number of utility bills mailed – solid waste	4,057	4,057	4,106
Number of solid waste bills paid through the on-line WIPP	300	223	212
Number of liens collected – solid waste	12	6	Not tracked
Number of utility bills mailed - sewer	9,500	7,134– actual at 9/30 (3 quarters)	9,317
Number of sewer bills paid through the on-line WIPP	800	603	734
Number of liens collected - sewer	10	5	Not tracked
Utility payment processing - date of receipt to date processed <i>Peak time</i>	5 days	14 days	15 days
Utility payment processing – date of receipt to date processed <i>Off peak</i>	2 days	2 days	4 days
Notary services provided	30	24	36

*As of 9/30/14

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 2014

- Assisted the Township in producing its first GAAP financial statements for the year ended December 31, 2013
- Audited the Township's Police and Non-Uniform Pension Plans for the first time for the year ended December 31, 2013
- Performed an audit of the Tax Collector's records and procedures (at the request of the Tax Collector)

GOALS FOR 2015

- Continue to provide audit services to the Township and the Municipal Authority
- Assist the Township in preparing its first Comprehensive Audited Financial Report (CAFR)
- Continue to audit the Tax Collector's accounts and records

2015 Budget Summary - Audit

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Audits	\$20,800	\$20,700	\$18,100	\$2,700	15%
Total	\$20,800	\$20,700	\$18,100	\$2,700	15%

Explanation of Major Changes

In their engagement letter to the Township, the audit firm provided their audit fees for the years ending December 31, 2014 through December 31, 2016. Each year has a slight increase over the previous year. The budget for 2015 also includes an audit of the Tax Collector's records which was not included in 2014.

GENERAL FUND

TAX COLLECTION

DESCRIPTION OF SERVICES PROVIDED

The Township has an elected Tax Collector who collects 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.

ACCOMPLISHMENTS IN 2014

- Provided information to the residents of the Township via the Township newsletter concerning tax collections and frequently asked questions
- At the request of the Tax Collector, the tax accounts, records and process were reviewed by the Township’s auditors resulting in process improvements which will efficiency, compliance and timeliness of collections

GOALS FOR 2015

- Maintain professionalism in his duties as Tax Collector
- Continue to provide communication to the residents of the Township on all property tax issues

Staffing Statistics – as of the end of each year presented

	2015	2014	2013
Tax collector	1	1	1
Total	1	1	1

*The tax collector is not an employee of the Township and is not covered under the Township’s employee benefits.

2015 Budget Summary – Tax Collector

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Personnel related expenses	\$22,607	\$15,899	\$22,607	\$0	0.0%
Bonding	600	525	600	0	0.0%
All other	6,500	4,053	8,000	(1,500)	-18.8%
Total	\$29,707	\$20,477	\$31,207	\$(1,500)	-4.8%

Explanation of Major Changes

All other expenses decreased in 2015 to reflect the actual cost of producing the tax bills.

PERFORMANCE MEASURES

	2015	2014*	2013
Tax bills mailed	4,061	4,061	4,059
Tax bills processed	3,951	3,945	3,943
Certifications issued	250	293	571
Liens filed at year end	110	116	116

*As of 9/30/14

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 2014

- Settled a legal dispute on the condemnation of land for the construction of Graphite Mine Road without going to court

GOALS FOR 2015

- Not applicable

Staffing Statistics – as of the end of each year presented

	2015	2014	2013
None			
Total			

2015 Budget Summary – Legal

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Legal - reimbursable	\$10,000	\$3,381	\$10,000	\$0	0.0%
Legal – non reimbursable	35,000	26,611	35,000	0	0.0%
Total	\$45,000	\$29,991	\$45,000	\$0	0.0%

Explanation of Major Changes

None

GENERAL FUND

COMPUTER

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.

ACCOMPLISHMENTS IN 2014

- Continued technology replacement program
- Improved access speed at the Township building
- Installed wireless service at Route 100 Waste Water Treatment Facility and 520 Milford Road
- Evaluated IT security options

GOALS FOR 2015

- Implement password management system
- Implement data encryption program (laptops)

Staffing Statistics – as of the end of each year presented

	2015	2014	2013
None			
Total			

2015 Budget Summary – Computer

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Software & supplies	\$4,000	\$711	\$1,000	\$3,000	300.0%
Hardware	5,000	913	5,000	0	0%
Website	5,000	3,582	4,000	1,000	25.0%
Contracted services	37,392	38,230	36,967	425	1.1%
Total	\$52,392	\$43,436	\$46,967	\$5,425	11.6%

Explanation of Major Changes

Software and supplies increased in the 2015 Budget for the purchase of a password management system and data encryption programs.

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 2014

- 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
- Continued coordination with the CCPC and the Delaware Valley Regional Planning Commission (DVRPC) in order to get needed projects on the Transportation Improvement Plan (TIP)
- Finalized the site plan for the construction of walking trails at Upland Farms
- Coordinated the environmental permitting process for the Upland Farms Trail project
- Managed both the bid process and the construction of the trail system at Upland Farms
- Finalized the Village Transportation Plan
- Submitted and awarded a Transportation Alternatives Program (TAP) grant in the amount of \$560,000 for the design, engineering, and construction of a pedestrian trail, connecting Upland Farms and the Village of Eagle.
- Began the design, engineering, and permitting process for the first phase of the Village Transportation Plan trail installation.
- Ongoing design, engineering, and permitting of Phase IV of the Park Road Pedestrian Trail (Hickory Park to the Marsh Creek State Park)
- Ongoing construction inspections in various sub-divisions (Byers Station - Ewing, Waynebrook)
- Pre-dedication inspections completed in several sub-divisions (Byers Station – Ewing, Reserve at Waynebrook)
- Reviewed one sub-division and/or land development plans
- Reviewed three conditional use applications
- Finalized the ACT 167 Storm Water Management ordinance
- Designed storm water basin rehabilitation in Windsor Place Sub-Division
- Designed storm water drainage remediation at Davenport and Reeds Road
- Continued coordination with the CCPC and Park and Recreation Commission developing Brandywine Creek Greenway Strategic Planning and Pilot Projects
- Ongoing assistance regarding the gas pipeline expansion and/or upgrade projects
- Provided to the Township electronic copies of various sub-division and land development plans, as-built plans, etc. for filing in a property management system
- Conducted a safety assessment of Conestoga Road (Route 401) and Fellowship Road.
- Submitted and received a Vision Partnership Program (VPP) grant application for the purposes of conducting a Storm Water Authority Feasibility Study.

- Submitted two (2) grant applications specific to the Marsh Creek Watershed Protection Initiative
 - DCED/Commonwealth Finance Authority Watershed Restoration Grant
 - DEP Growing Greener Plus

GOALS FOR 2015

- Completion of Upland Farms Trail Project and park development
- Monitor and assist with ongoing gas pipeline expansion or repair projects
 - Sunoco re-purposing and expansion
 - Columbia Eastside Expansion Project
- Assist in the completion of a storm water authority feasibility study
- Finalize a revised Land Use Assumptions Report (LUAR)
- Prepare and update the Township’s ACT 209 Roadway Sufficiency Analysis
- Update the Township’s Transportation Capital Improvement Plan
- Manage the bid process and construction of a traffic signal at Conestoga Road (Route 401) and Fellowship Road
- Continued development of the Village Transportation Trail System - Phase I
- Finalize the design plans for Phase IV of the Park Road Trail
 - Utility clearance
 - Environmental clearance
 - Right of way acquisition

Staffing Statistics – as of the end of each year presented

	2015	2014	2013
None			
Total			

None – outside consultants provide engineering services to the Township

2015 Budget Summary – Engineering

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2014 Increase (Decrease)	Percentage Change
Engineering - reimbursable	\$100,000	\$65,106	\$100,000	\$0	0.0%
Engineering – non reimbursable	20,000	30,244	20,000	0	0.0%
Traffic engineering	10,000	18,450	84,300	(74,300)	-88.1%
MS-4	0	981	12,000	(12,000)	-100.0%
All other	8,500	4,839	8,500	0	0.0 %
Total	\$138,500	\$119,620	\$224,800	\$(86,300)	-38.4 0%

Explanation of Major Changes

MS-4 – all Storm Water costs are now included in the Storm Water Fund that was opened in July, 2014.

GENERAL FUND

TOWNSHIP PROPERTIES

DESCRIPTION OF SERVICES PROVIDED

This department includes the costs of operating and maintaining the three Township owned buildings – the Township building located at 140 Pottstown Pike; the Public Works building located at 132 Oscar Way and the Milford Road building, all located in Chester Springs, Pa.

ACCOMPLISHMENTS IN 2014

- The purchase of the property at 520 Milford Road for use by the Police Department for storage

GOALS FOR 2015

- Continue to properly maintain all township properties for the use and safety of employees and residents

Staffing Statistics – as of the end of each year presented

	2015	2014	2013
None			
Total			

The Public Works department provides maintenance and grounds up keep as required for all Township properties

2015 Budget Summary – Township Properties

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Township building	\$62,462	\$41,826	\$53,802	\$8,660	16.1%
Public Works building	41,100	25,890	13,852	27,248	196.7%
Milford Road building	6,240	886	0	6,240	100%
Total	\$109,802	\$68,602	\$67,654	\$42,148	62.3%

Explanation of Major Changes

Public Works building— propane and heating was omitted from the 2014 budget; actual costs have been in excess of \$10,000 through September 30, 2014. The 2015 budget contains \$13,000 for heating.

Township building – the 2015 budget includes security monitoring, costs for cable service and the phone system which were not included in the 2014 budget. Also, we expect to repair a retaining wall during 2015.

Milford Road – this property was purchased in 2014; we did not include anything in the 2014 budget for utilities or maintenance .

Upper Uwchlan Township – Township Building



The Township building is located at 140 Pottstown Pike, Chester Springs, Pennsylvania. The historic one-room schoolhouse, built in 1859, is at the far right. Several additions were added during the 1980's and 1990's to complete the structure. The upper level of the building is occupied by Township administrative offices, including Finance and the Codes Department. The Police Department occupies the lower level of the building. The Board of Supervisors holds their monthly workshop and regular business meeting in the schoolhouse.

Upper Uwchlan Township – Public Works Building and Salt Shed



The Upper Uwchlan Township Public Works building is located at 132 Oscar Way, Chester Springs, Pennsylvania. The salt shed, constructed in 2012, provides storage for both salt and anti-skid materials, allowing Public Works personnel to respond quickly to multiple adverse weather events.

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, Pa. The following services are provided:

Chief Of Police

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

Police Officers

- The basic obligations of the Department are to protect life and property and all the rights guaranteed by the United States Constitution and the Commonwealth of Pennsylvania's Constitution.
- Prevent abuse and injury whenever possible; to preserve the peace and maintain order; to control crime, apprehend offenders and to enforce the law.

ACCOMPLISHMENTS IN 2014

- Instituted a Junior Police Academy – 25 participants
- Developed a Continuity of Operations Plan
- Maintained excellent levels of service during severe winter months
- Established off-site storage facility for records and property
- Working towards Accreditation:
 - Modified facilities to detainee holding areas, long term record storage and camera systems
 - Completed required training for implementation of new policies and procedures
 - Documentation of standards addressing administrative and patrol functions
- Reduced operating costs
 - Received \$500 grant towards Junior Police Academy and \$1,000 in free tuition for training
 - Modified current vehicle for patrol use in lieu of purchasing new vehicle
 - Increased use of Public Works personnel for vehicle maintenance

ACCOMPLISHMENTS IN 2014 - continued

- Active in community affairs
 - Homeowner’s Associations - seven
 - Business Community Outreach Program
 - An officer is assigned to every business – 45 retail businesses
 - Established Facebook page for the Police Department
 - Pickering Valley Elementary School emergency drill
 - Coordinated fire, rescue, EMS, Township services and school district personnel
 - Helped to identify current policies, procedures and practices in public safety

GOALS FOR 2015

- Hold mock Accreditation review
- Hold an emergency school drill at St. Elizabeth’s Elementary School
- Hold a police tactical drill at the Acme Supermarket
- Implement a Citizens Police Academy
- Modify the patrol fleet
- Replace the filing system

Staffing Statistics – as of the end of each year presented

	2015	2014	2013
<u>Full time:</u>			
Police Chief	1	1	1
Sergeant	-	1	1
Corporal	2	1	1
Detective	1	1	1
Officers	7	7	7
<u>Part time:</u>			
Officers	1	1	1
Total FTE’s	11.5	11.5	11.5

Each part-time officer is considered one half FTE.

2015 Budget Summary – Police Department

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$1,838,089	\$1,336,159	\$1,793,402	\$44,687	2.5%
Vehicle costs	60,000	33,849	70,000	(10,000)	(14.3%)
Insurance – liability & property	14,356	13,928	13,873	483	3.5%
All other	89,400	44,768	95,350	(5,950)	(6.2%)
Total	\$2,001,845	\$1,428,703	\$1,972,625	\$29,220	1.5%

Explanation of Major Changes

Personnel and related expenses have increased due to the following:

Estimated salary increases per the Collective Bargaining Agreement for officers

(contract for the years 2015 – 2018 is under negotiation)

2%

Salary increases for the Chief and office employee

3%

Increased health insurance premiums

4%

The above increases are offset by the honorable discharge of an officer with 20 years with the Township who will be replaced with a first-year officer

Vehicle costs include gas, oil and maintenance and repairs. Estimated expenses were decreased for 2015 to allow for increased maintenance work by the Public Works Department on police vehicles.

PERFORMANCE MEASURES

	2015	2014*	2013
Reported crimes		229**	224
Criminal Arrests	NOT PERMITTED	78	134
Traffic Citations Issued	COULD BE DEEMED QUOTAS	599	1,061
Police calls		10,756	12,852

*As of 9/30/14

** Large number of thefts from unlocked automobiles

GENERAL FUND

CODES DEPARTMENT

MISSION

The mission of the Codes Department is to insure the safety of Township residents through compliance with the Uniform Construction Code and the newly enacted Township Property Maintenance Code.

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 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
- Manage various Township facilities, primarily Township parks
- Participates as a member of the Township Safety Committee
- Assists various local organizations in completing community service projects and facilitates the Adopt-A-Roadway trash clean-up program
- Acts as Recycling coordinator for the Township
- Provides first impression that people have of the Township, greeting visitors and residents in person or on the phone (*Administrative assistant*)
- Editor of the Township newsletter (*Administrative assistant*)
- Assists Emergency Planning Commission (*Administrative assistant*)
- Issues certifications on property sales/refinance (*Administrative assistant*)

ACCOMPLISHMENTS IN 2014

- Continued the implementation of the Munilogic permitting system
- Adopted and enforced the Property Maintenance Code
- Coordinated the installation of the new generator at the Township building
- Coordinated the following improvement projects at Township parks and facilities:
 - New steps and retaining wall at Fellowship Fields
 - Painting of the Hickory Park pavilion
- Assisted residents with projects, questions, complaints and other homeowner issues

GOALS FOR 2015

- Continue document management in Munilogic
- Begin Residential Rental Program
 - Identify rental homes in the Township
 - Annual inspection and certificate of occupancy
- Enforce the Property Maintenance Code

Staffing Statistics – as of the end of each year presented

	2015	2014	2013
Full time:			
Codes Department Administrator	1	1	1
Building Inspector	1	1	1
Administrative Assistant	1	1	1
Total	3	3	3

*One individual acts as the Administrative Assistant to the Executive and Codes Departments and is included for accounting purposes in the Codes Department.

2015 Budget Summary - Codes

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$340,001	\$244,086	\$326,215	\$13,785	4.2%
All other	19,223	14,345	15,597	3,626	23.2%
Total	\$359,224	\$258,431	\$341,813	\$21,496	5.1%

Explanation of Major Changes

Personnel and related expenses have increased due to the following:

Salary increases for staff	3%
Increased health insurance costs	4%

(The change in health insurance cost is 11% compared to the 2014 budget since actual costs for 2014 were higher than budgeted)

All other consists primarily of telephones, seminars and training and dues and memberships.

PERFORMANCE MEASURES

	2015	2014*	2013
Building permits issued - residential	600	580	362
Building inspections - residential	1,200	1,134	1,118
Building permits issued - commercial	45	39	59
Building inspections - commercial	290	275	312
Re-sale Use & Occupancy permits issued	180	162	181
Re-sale Use & Occupancy inspections	180	162	166
Number of Zoning Hearings attended	8	6	6
Number of facility inspections conducted	492	480	468

*As of 9/30/14

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 expenses.

ACCOMPLISHMENTS IN 2014

- In 2013, with the assistance of various Township consultants, the Township began the process of updating its Comprehensive Plan (which was last updated and adopted in 2002). As part of the comprehensive plan update, several other documents were evaluated and/or drafted to include a sustainability study, the ACT 209 Traffic Impact Fee Capital Improvement Plan, and the Township's Land Use Assumptions Report. The sustainability study will be attached to the finally approved comprehensive plan update. The updated Comprehensive Plan and the Sustainability Study were completed and finally adopted in 2014. The Land Use Assumptions Report was completed in 2014 and is expected to be considered for adoption in 2015.
- The Township also drafted a Village Transportation Plan which envisions and plans for a pedestrian and bicycle friendly atmosphere in both the Villages of Eagle and Byers and throughout the Township. This process was facilitated by the Village Concept Committee and included extensive input from local stakeholders as well as representatives from PennDOT and the Pennsylvania Turnpike. Proposed improvements include trail connections, streetscape improvements to include landscaping and lighting, and traffic calming measures.

GOALS FOR 2014

- Finalize the Village Transportation Plan. Continue to refine and plan for specific improvements as well as seek funding for a phased implementation/construction of the planned Village Transportation improvements.
- Consider the updated Land Use Assumptions Report for adoption
- Complete a Roadway Sufficiency Analysis
- Update the Transportation Capital Improvement Plan

Statistics – as of the end of each year presented

	2014	2013	2012
None			
Total			

2015 Budget Summary – Planning and Zoning

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
General Planning	\$71,500	\$6,952	\$18,000	\$53,500	297.2%
Village Concept	8,000	0	13,900	(5,900)	-42.4%
Zoning	5,800	10,773	5,800	0	0.0%
Total	\$85,300	\$17,725	\$37,700	\$47,600	126.3%

Explanation of Major Changes

General Planning - the budget for 2015 includes \$60,000 for activities related to Act 209: a Land Use Assumptions Report and a Roadway Sufficiency Analysis.

GENERAL FUND

PUBLIC WORKS DEPARTMENT

(also includes Signs, Signals and Road Construction)

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.

DESCRIPTION OF SERVICES PROVIDED

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

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

ACCOMPLISHMENTS IN 2014

- Performed over 99 road repairs, using 320 tons of asphalt
- Repaired or rebuilt 20 inlets
- Installed four storm water pipes
- Fixed “water on the roadway” problem at N. Reeds Road and Davenport Drive
- Completed roadside mowing throughout the Township
- 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
- Called out 33 times for snow or ice removal and other storm related issues
- Painted 21 arrows and 6 legends at intersections
- Cleaned out all Storm Water inlets at least once throughout the year
- Took delivery of, assembled, delivered, and retrieved trash totes for Solid Waste collection
- Worked with the Township Secretary to prepare bid contracts for road milling and resurfacing, line painting, street sweeping and various road materials
- Worked through the interview process for four employees – one permanent full time and three seasonal

- Repaired and replaced signage that was not up to MUTCD standards
- Intersection trimming to allow for sight distance
- Street trimming for plow and delivery trucks, school busses, and trash trucks
- Performed State inspections, repairs and maintenance on all Township owned vehicles and equipment

GOALS FOR 2015

- Continue to perform our duties in a professional and effective manner
- Obtain additional training
- Storm Water Management rehabilitation work
- Asset mapping

Staffing Statistics – as of the end of each year presented

	2015	2014	2013
Full time:			
Director	1	1	1
Road foreman	1	1	1
Skilled road worker	5	5	5
Seasonal *	3	3	2
Total FTE's	8.5	8.5	8.0

*Seasonal employees are hired for the warmer months – generally from April to October.

2015 Budget Summary – Public Works Department

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$583,803	\$410,193	\$592,746	\$(8,942)	-1.5%
Vehicle costs	39,200	42,770	36,700	2,500	6.8%
Insurance – liability & property	6,255	5,829	6,110	145	2.4%
Road resurfacing	174,780	0	164,333	10,447	6.4%
Signs	6,000	3,532	6,000	0	0.0%
Signals	12,700	815	11,200	1,500	13.4%
All other	117,400	72,810	118,428	(1,028)	-0.9%
Total	\$940,138	\$535,949	\$935,516	\$40,683	0.5%

Explanation of Major Changes

Personnel and related expenses decreased by 1.2% overall due primarily to an increase in the allocation of costs to other departments, such as parks and township properties. Salary increases for staff are 3%, increases to medical insurance is budgeted at 4%. The insurance increase was offset when a married employee left the Township and an employee with a different marital status was hired.

Road resurfacing was increased in 2015 by 6.4% to resurface additional roads.

All other costs have increased mainly due to increased costs for line painting.

PERFORMANCE MEASURES

	2015	2014	2013
Roadways	54.38 miles	54.38 miles	53.47 miles
Storm water mains	34.12 miles +	34.12 miles	34.12 miles
Storm water inlets	1,713	1,713	1,713
Storm water basins	4 (township owned)	4 (township owned)	4 (township owned)
Traffic signals	11	11	11
Parks	4	4	3
Trails maintained	8.25 miles	8 miles	8 miles
General Township Facilities (Township building, PW building and Milford building)	3	3	2
Drip/spray fields	20	20	20
Treatment plants	8	8	8
Pump stations	13	13	13
Sanitary main	23.12 miles	23.12 miles	23.12 miles
Miles of roadway paved	2.75 miles	2.35 miles	2.35 miles – 2,500 square yards of milling and 4,024 tons of 1 1/2 “ asphalt overlay
Roadway signs replaced	60	70	52
Arrows & legends repainted	76	76	74
<i>Roadway painting:</i>			
White line freshened	22.23 miles	22.23 miles	13.78 miles
Double yellow lines freshened	18.88 miles	18.88 miles	17.63 miles
Acres of grass to mow	154.45	154.45	154.45
<u>Inspections conducted:</u>			
<i>Wastewater treatment facilities</i>	108	108	108
<i>Township parks</i>	12	12	12
<i>In-depth roadway</i>	10	10	10

Upper Uwchlan Township – Winter of 2013-2014



During the winter of 2013 – 2014, western Chester County experienced numerous winter storms. Public Works personnel and outside contractors were called out 33 times for plowing and salting roads in order to keep the roads open and passable for residents and other vehicles travelling through the Township.

The Liquid Fuels Fund budgeted \$80,000 for salt and contractual snowplowing services for snow and ice storms in 2014. The actual cost for the winter of 2013-2014 was \$155,054 expensed to the Liquid Fuels Fund, or \$75,054 in excess of the budget. Overtime for Public Works personnel was charged to the General Fund and it exceeded budget by \$8,836. There were no additional costs incurred by the Police Department – the Police Chief (salaried) assisted the patrol officers during each storm. Also, several salaried administrative employees assisted the Public Works Department during winter storms to keep costs down. The total cost of the winter storms in 2014 was \$174,640.

GENERAL FUND

TOWNSHIP PARKS

DESCRIPTION OF SERVICES PROVIDED

The Township does not have a Parks department; the Codes Department and Public Works Department work together to manage and maintain the township parks. The Codes Department is responsible for scheduling the various sports teams that use our parks. The Township is appreciative of the involvement of all of the local youth groups that have invested in our facilities, such as GEYA and the Marsh Creek Eagles. The following services are provided:

- Oversight and management of the three Township parks (primarily Codes Department)
- Maintaining the schedule of use for local sports teams (Codes Department)
- Inspection of the parks grounds and facilities for safety
- Lawn maintenance and snow removal, as necessary

ACCOMPLISHMENTS IN 2014

- Grass fertilization program at all parks
- Increased park usage by local sports teams – GEYA, Penn Fusion, Marsh Creek Eagles, Vincent United, Spirit United, St. Elizabeth’s Crusaders and others
- Adopted on-line scheduling program for field usage
- Instituted schedule for inspecting parks regularly
- Painted pavilion at Hickory Park
- Managed the construction of rock retaining wall at Fellowship Fields
- Resurfaced tennis courts at Hickory Park

GOALS FOR 2015

- Continue scheduling use of all Parks by local sports teams
- Continue turf management on the fields
- Upgrade bathrooms at Hickory Park
- Continue inspecting parks on a regular basis
- Replace roofs at Hickory Park – pavilion and snack shack
- Replace some playground equipment at Hickory Park
- Make the annual Block Party even more fantastic!

Staffing Statistics – as of the end of each year presented

	2014	2013	2012
None			
Total			

Personnel are included in the Public Works and Codes departments. An allocation of costs for lawn maintenance is transferred from Public Works to Parks in the budget and monthly financial statements.

2015 Budget Summary - Parks

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
General Park expenses	\$54,125	\$33,625	\$40,496	\$13,629	33.7%
Hickory Park	37,900	28,702	38,500	(600)	-1.6%
Fellowship Fields	38,920	29,683	40,300	(1,380)	-3.4%
Larkins Field	9,000	2,222	15,300	(6,300)	-41.2%
Upland Farms	25,200	31,347	20,000	5,200	26.0%
Total	\$165,145	\$125,580	\$154,596	\$10,549	6.8%

Explanation of Major Changes

General park expenses include allocations of personnel related costs for the time spent maintaining the grass and other routine maintenance performed by the Public Works Department.

The budget for 2015 increased due to additional training that is scheduled as well as increased hours for seasonal employees.

The budget for the annual Block Party increased 11% based on actual costs incurred in 2014 and our goal of improving the Block Party to include more attractions.

(see more information below)

Individual Parks – the change in the budgets for Hickory park, Fellowship Fields and Larkins Field is based on reducing the amount needed to maintain the fields.

Upland Farms – we increased the budget for heating oil based on actual expenses in 2014 and also budgeted for additional planned repairs in 2015.

Annual Block Party

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Donations	\$10,000	\$11,613	\$10,000	\$0	0%
Expenses	20,000	19,501	18,000	2,000	11.1%
Net cost to the Township	\$10,000	\$7,888	\$8,000	\$2,000	25.0%

The donations received towards the Block Party are recorded as revenue under the title, "Community Events Donations." The expenses are recorded under "Parks – General".

PERFORMANCE MEASURES

	2015	2014*	2013
Number of organizations using the parks on a regular basis	7	7	7
Annual hours that the Township fields are scheduled	4,600	4,600	4,460
On-line field reservations	1,000	921	N/A

*As of 9/30/14

Upper Uwchlan Township – Fellowship Fields



Fellowship Fields is located at 241 Fellowship Road, Chester Springs, Pennsylvania. It is an active recreational facility that contains four fully lighted athletic fields – three of which are natural grass and one which is synthetic turf. Fellowship Fields is used by various local athletic clubs for football, soccer, lacrosse and rugby.

**Upper Uwchlan Township – Fellowship Fields
Turf Field**



Field #1, the synthetic turf field is located at Fellowship Fields. Fellowship Fields has three other fields, all natural grass. The turf field was installed in 2010 as the result of a collaborative effort among Upper Uwchlan Township, the Marsh Creek Eagles, Grand Sport Auto and the Believe and Achieve Foundation.

Upper Uwchlan Township – Hickory Park



Hickory Park, a 31 acre active recreational facility, is located at 331 Park Road, Downingtown, PA. Hickory Park offers a multitude of recreational offerings which include: baseball, tennis, sand volleyball, basketball, walking, bicycling, a playground, and a pavilion for picnicking.

Upper Uwchlan Township – Larkins Bridge Trail



The historic Larkin's Bridge was originally located in the Milford Mills section of the Township. It was moved when the area was flooded to form Marsh Creek Lake. After several re-locations, the bridge currently sits near the intersection of Graphite Mine Road and Station Boulevard and is part of the Upper Uwchlan Township trail system.

Upper Uwchlan Township's Annual Block Party



The Township's annual Block Party is held the Saturday before Father's Day each June from 6:00 PM to 9:00 PM and is followed by fireworks. A section of Route 100 is closed for the event which generally brings out several thousand residents and guests.

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
- Glenmoore Fire Company
- Ludwig's Corner Fire Company
- East Brandywine Fire Company
- Uwchlan Ambulance Corps.

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 2014

- Assisted East Brandywine Fire Company in the purchase of an All Terrain Vehicle (ATV) 49 Brush Skid

GOALS FOR 2015

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

2015 Budget Summary – Fire and Ambulance

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Township contributions to Fire & Ambulance Co.	\$200,134	\$200,119	\$205,934	(\$5,800)	-2.8%
State Aid Received and paid to fire companies	112,000	105,969	112,000	0	0.0%
Hydrant expenses	60,000	46,926	60,000	0	0.0%
Workers compensation insurance	28,000	16,274	25,968	2,032	7.8%
Total	\$400,134	\$369,288	\$403,902	\$(3,768)	-0.9%

Explanation of Major Changes

Contributions have decreased from the 2014 budget. The 2014 budget included \$8,000 to assist East Brandywine Fire Company in the purchase of an all-terrain vehicle.

Any increases for 2015 will be determined after we review the budgets of the fire companies and ambulance corps. As of this date, they have not been provided.

PERFORMANCE MEASURES*

	2015	2014	2013
Total calls:			
Ludwig’s Corner	150	160	134
Lionville	85	90	83
Glenmoore	13	13	12
East Brandywine	12	12	8
Uwchlan Ambulance	300	322	266

*The measurement period runs October to September

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 Chester County SPCA, Downingtown Area Recreational Consortium (DARC), and the Henrietta Hankin Library.

The Chester County 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 term is January 1 to December 31 of each year. The basic contract fee for the 2015 calendar year is **\$1,500**. Additional charges that will be billed monthly include an animal acquisition fee, unclaimed stray animal fee and an activity fee for trips to our Township that do not include acquisition of an animal.

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 2015, that amount is **\$15,040** and it is based on the number of Upper Uwchlan Township residents who participated in their programs during the prior year.

The Township contributes **\$5,000** annually to the Henrietta Hankin Library which is an excellent local resource for Township residents.

The Emergency Services department has a total budget of **\$7,800** for 2015. This is slightly more than the amount budgeted for 2014. The majority of the budget consists of training, but it also includes cell phones for the Emergency Services director and others.

The Historical Commission of Upper Uwchlan Township seeks to maintain the historical attributes of the Township. Their budget for 2015 is **\$3,500**.

ACCOMPLISHMENTS IN 2014

- Residents participating in DARC programs – 828 or 18.8% of total participants
- Residents using the Henrietta Hankin Library - 18.5% of the total users

GOALS FOR 2015

- Increased resident participation in DARC and the Henrietta Hankin library

2015 Budget Summary – Other Services

	2015 Budget	Actual 2014 (9/30/14)	2014 Budget	2015 Increase (Decrease)	Percentage Change
Emergency Services	\$7,800	\$4,624	\$6,400	\$1,400	21.9%
Chester County SPCA	3,800	2,720	3,500	300	8.6%
DARC	15,040	9,960	10,140	4,900	48.3%
Henrietta Hankin Library	5,000	0	5,000	0	0.0%
Historical commission	3,500	85	3,500	0	0.0%
Total	\$33,140	\$17,389	\$28,540	\$6,600	23.1%

Explanation of Major Changes

Emergency Services - the budget for 2015 was increased due to the establishment of a secondary site for emergency operations in the event the Township building is unavailable for use.

Chester County SPCA restructured their fees for 2015. It is expected that the change will result in slightly higher costs for Upper Uwchlan Township.

DARC – the Township’s support for DARC is dependent on their budget and actual utilization of their services by Upper Uwchlan Township residents.

GENERAL OBLIGATION BONDS, SERIES OF 2014

On September 23, 2014, the Township issued \$5,955,000 of General Obligation Bonds – Series of 2014. The bonds are general obligations of Upper Uwchlan Township and are payable from general revenues. The proceeds from the bond offering will be used to finance the “**Capital Program**” and the costs of issuing the bonds. The bonds are self-liquidating such that interest and principal payments will be paid to the Township from the operations of the Upper Uwchlan Township Municipal Authority.

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, the Township may not incur any new non-electoral debt, if, following its issuance, the aggregate net principal amount of outstanding non-electoral debt of the Township will exceed 250 percent of its borrowing base. In addition, the Township may not incur any new lease rental debt or non-electoral debt if, following the issuance thereof, the aggregate net principal amount of outstanding non-electoral and lease rental debt of the Township will exceed 350 percent of its borrowing base. The borrowing base of the Township is defined in the Debt Act as the arithmetic average of the total revenues of the Township for the three full fiscal years of the Township immediately preceding the date on which new non-electoral debt or new lease rental debt is incurred. Total revenues include all revenues of the Township, other than certain non-recurring or dedicated revenues set forth in the Debt Act.

The borrowing base of the Township is calculated to be \$7,183,628. The gross borrowing capacity of the Township is \$17,959,070 and \$25,142,698, under the net non-electoral debt and net non-electoral and lease rental debt, respectively. The issuance of the General Obligation Bonds, Series of 2014 have not affected the Township’s borrowing capacity since they qualify as self-liquidating debt. The remaining borrowing capacity is \$16,633,118 and \$23,816,746, under the same criteria, respectively.

The Capital Program

The Township is financing 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. Construction on the new wastewater treatment plant began in August, 2014. The project will add an additional 300,000 gallons per day of treatment capacity at the existing treatment plant on Route 100. The treatment plant utilizes land disposal (spray and drip irrigation) of treated effluent. Approximately one year from ground breaking, the Township will be obligated to purchase capacity from the constructing developers for approximately \$3 million. The sewer system is owned by the Township and operated by the Upper Uwchlan Township Municipal Authority, which was incorporated in 1990.

Sources and Uses of Bond Proceeds

Sources of Funds

Par amount of Bonds	\$5,955,000
Reoffering Premium	127,842.75
Total Sources	\$6,082,842.75

Uses of Funds

Deposit to Project Construction Fund	\$5,997,438.66
Costs of Issuance	80,707.50
Miscellaneous	4,696.59
Total Uses	\$6,082,842.75

Interest on the bonds will be payable semi-annually on June 1 and December 1 of each year commencing December 1, 2014 until the principal amount is paid. Please refer to the next page for maturity dates, principal amounts, interest rates, yields and prices.

\$5,955,000
TOWNSHIP OF UPPER UWCHLAN
Chester County, Pennsylvania
General Obligation Bonds, Series of 2014

**MATURITY DATES, PRINCIPAL AMOUNTS, INTEREST RATES,
YIELDS AND PRICES**

SERIES OF 2014

<u>Maturity Dec. 1</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Yield</u>	<u>Price</u>	<u>CUSIP**</u>
12/01/2015	165,000.00	1.000%	0.350%	100.770%	91667T AA7
12/01/2016	170,000.00	2.000%	0.550%	103.150%	91667T AB5
12/01/2017	170,000.00	3.000%	0.850%	106.749%	91667T AC3
12/01/2018	175,000.00	3.000%	1.200%	107.331%	91667T AD1
12/01/2019	185,000.00	4.000%	1.480%	112.540%	91667T AE9
12/01/2020	190,000.00	2.000%	1.780% *	101.084%	91667T AF6
12/01/2021	195,000.00	2.000%	2.030%	99.799%	91667T AG4
12/01/2022	200,000.00	2.125%	2.280%	98.846%	91667T AH2
12/01/2023	200,000.00	2.300%	2.450%	98.770%	91667T AJ8
12/01/2024	205,000.00	2.450%	2.600%	98.663%	91667T AK5
12/01/2025	210,000.00	2.550%	2.700%	98.557%	91667T AL3
12/01/2026	215,000.00	2.650%	2.800%	98.457%	91667T AM1
12/01/2027	225,000.00	2.750%	2.900%	98.363%	91667T AN9

\$720,000.00 4.000% Term Bond due, December 1, 2030, Yield 3.030%*, Price 104.621% CUSIP** 91667T AP4

\$810,000.00 4.000% Term Bond due, December 1, 2033, Yield 3.200%*, Price 103.793% CUSIP** 91667T AQ2

\$905,000.00 4.000% Term Bond due, December 1, 2036, Yield 3.400%*, Price 102.828% CUSIP** 91667T AR0

\$1,015,000.00 4.000% Term Bond due, December 1, 2039, Yield 4.000%, Price 100.000% CUSIP** 91667T AS8

* Yield to Call.

**The above CUSIP (Committee on Uniform Securities Identification Procedures) numbers have been assigned by an organization not affiliated with the Township. The Township is not responsible for the selection or use of the CUSIP numbers. The CUSIP numbers are included solely for the convenience of bondholders and no representation is made as to the correctness of such CUSIP numbers. CUSIP numbers assigned to securities may be changed during the term of such securities based on a number of factors including, but not limited to, the refunding or defeasance of the issue or the use of secondary market financial products. The Township has not agreed to, and there is no duty or obligation to, update this Official Statement to reflect any change or correction in the CUSIP numbers set forth above.

Upper Uwchlan Township
 Long-Term Debt Obligations
 Bank Loans and Capital Leases

	2013	2014	2015	2016	2017	2018	2019
National Penn Bank							
<u>Second Loan - 3.75%</u>							
Balance, January 1	939,237	580,928	309,081	-	-	-	-
Total Original Loan	939,237	580,928	309,081	-	-	-	-
Payments on principal							
Per Board resolution	(300,000)	(200,000)	(234,126)	-	-	-	-
Regular principal payments	(58,309)	(71,847)	(74,955)	-	-	-	-
Total payments on principal	(358,309)	(271,847)	(309,081)	-	-	-	-
Principal Balance, December 31	580,928	309,081	-	-	-	-	-
<hr/>							
Interest paid at 3.75%	34,703	21,164	18,056	-			
<hr/>							
National Penn Bank							
<u>First Loan -1.95 %</u>							
Balance, January 1	882,997	826,186	768,257	709,187	448,954	187,536	-
Total Original Loan	882,997	826,186	768,257	709,187	448,954	187,536	-
Payments on principal							
Per Board resolution	-	-	-	(200,000)	(200,000)	(124,910)	-
Regular principal payments	(56,811)	(57,929)	(59,070)	(60,233)	(61,418)	(62,626)	-
Total payments on principal	(56,811)	(57,929)	(59,070)	(260,233)	(261,418)	(187,536)	-
Principal	826,186	768,257	709,187	448,954	187,536	-	-
<hr/>							
Interest paid at 1.95%	16,714	15,596	14,455	13,293	12,108	10,899	-
<hr/>							
Total Debt Balance	\$ 1,407,114	\$ 1,077,338	\$ 709,187	\$ 448,954	\$ 187,536	\$ -	\$ -

Note - interest is per the amortization schedule since we generally pay down the debt near the end of the year

Upper Uwchlan Township – Route 100 Wastewater Treatment Plant
(Under construction – October, 2014)



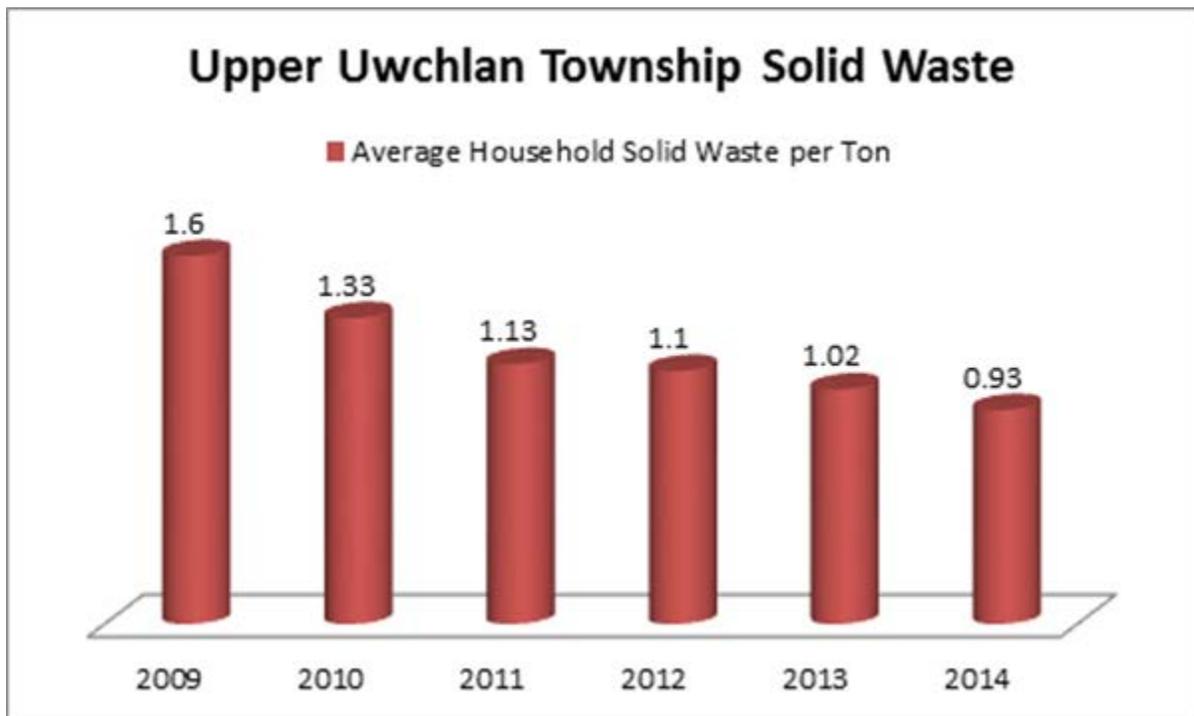
The Route 100 Wastewater Treatment Plant Phase II construction began in October of 2014. Phase II consists of the construction of a Sequencing Batch Reactor Plan (SBR) and will double the daily treatment capacity of the Route 100 facility from 300,000 gallons to 600,000 gallons per day. An SBR plant uses both biological treatment and aeration to treat sewage. The treated effluent will be stored in the existing lagoons and eventually returned to one of the Township's drip or spray fields in a beneficial re-use process. Construction of the new plant is expected to take approximately 12-18 months, depending on the severity of our winter weather.

SOLID WASTE AND RECYCLING FUND

DESCRIPTION OF SERVICES PROVIDED

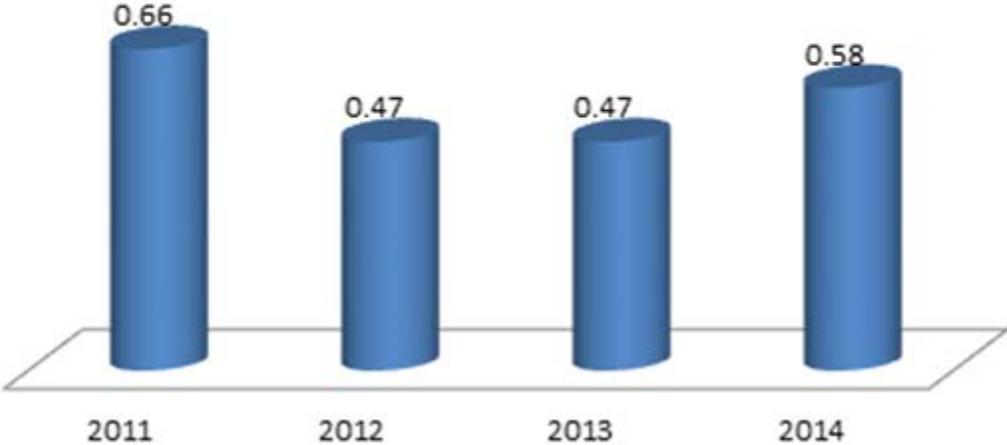
The Solid Waste and Recycling Fund is used to manage revenues and expenditures directly related to the Township's Solid Waste and Recycling program. Chapter 148 of the Upper Uwchlan Township Code requires all residential property owners in the Township to dispose of recyclable materials and waste using 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 3,180 residential properties using a "Toter" system. Each residential property has been issued one solid waste and one recycling container (or "Toter"), either 48, 64 or 96 gallons in capacity. Chapter 148 limits residential solid waste collection to no more than 96 gallons/week. There is NO limit on the amount of recyclable materials collected. One bulk pick-up per month is provided. The Township's program also includes seventeen yard waste collection dates throughout the year. Materials collected on yard waste collection days include yard debris, leaves, tree branches, Christmas trees etc.

Beginning in 2010, the Township made program changes with the goal of increasing recycling efforts and decreasing the amount of material, measured in tons, being sent to the Chester County Solid Waste Authority Landfill. Costs for disposing solid waste include contracted hauler costs as well as tipping fees at \$56/ton. Material in the solid waste stream has decreased **36%** in four years, from a high of 1.6 tons per household in 2009 to a low of **1.02 tons per household** in 2013. 2014 looks to continue that trend with a current number of **0.98 tons** per household. This translates to ongoing savings in the area of disposal fees at \$56/ton of solid waste which translates to a long-term sustainable program.



Upper Uwchlan Township Recycling

■ Average Household Recycling per Ton



Upper Uwchlan Township
Solid Waste Fund
Budget - 2015

	Actual	Actual	Budget	Actual - 9/30	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2012	2013	2013	2014	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019
INCOME												
341 INTEREST												
05-341-000-000												
Interest Income	4,386	4,016	5,200	2,577	4,000	3,000	(1,000)	-25%	3,000	3,000	3,000	3,000
	4,386	4,016	5,200	2,577	4,000	3,000	(1,000)	-25%	3,000	3,000	3,000	3,000
364 SOLID WASTE REVENUE												
05-364-000-010												
Solid Waste Income	1,041,948	1,007,508	960,000	951,139	980,000	980,000	-	0%	980,000	980,000	980,000	980,000
05-364-000-020												
Recycling Income	11,096	7,516	10,000	5,937	10,000	8,000	(2,000)	-20%	10,000	10,000	13,000	13,000
05-364-000-025												
Hazardous Waste Event	1,369	-	1,400	-	1,400	2,000	600	43%	1,600	1,800	2,000	2,200
05-364-000-030												
Leaf Bags Sold	515	253	500	230	500	500	-	0%	500	500	500	500
05-364-000-035												
Scrap Metal Sold	782	606	500	236	500	500	-	0%	500	500	500	500
05-364-000-040												
Performance Grant	-	107,454	80,000	-	48,000	48,000	-	0%	50,000	50,000	50,000	50,000
Total 364 SOLID WASTE	1,055,710	1,123,336	1,052,400	957,542	1,040,400	1,039,000	(1,400)	0%	1,042,600	1,042,800	1,046,000	1,046,200
392 INTERFUND TRANSFER												
05-395-000-000												
Refund of Prior Year Expenses	-	-	-	-	-	-	-	0%	-	-	-	-
Interfund Transfer - Other	984,604	-	-	-	-	-	-	0%	-	-	-	-
Total 392 INTERFUND TRANSFER	984,604	-	-	-	-	-	-	0%	-	-	-	-
Total 300 - INCOME	2,044,700	1,127,352	1,057,600	960,119	1,044,400	1,042,000	(2,400)	(0)	1,045,600	1,045,800	1,049,000	1,049,200
Total Income	2,044,700	1,127,352	1,057,600	960,119	1,044,400	1,042,000	(2,400)	0%	1,045,600	1,045,800	1,049,000	1,049,200
EXPENSES												
427 SOLID WASTE EXPENSES												
05-427-000-150												
Bank Fees	55	10	100	60	100	200	100	100%	100	100	100	100
05-427-000-200												
Supplies	118	4,702	1,000	1,170	1,000	11,000	10,000	1000%	1,000	1,000	1,000	1,000
05-427-000-210												
Utility Billing Expenses	-	3,904	-	2,325	2,900	3,000	100	3%	3,100	3,200	3,300	3,300
05-427-000-220												
Postage	-	1,906	-	1,969	-	2,500	2,500	100%	2,500	2,500	2,500	2,500
05-427-000-314												
Legal Expense	3,672	2,692	-	8,440	2,000	8,000	6,000	300%	8,000	8,000	8,000	8,000
05-427-000-450												
Contracted Services	506,055	505,852	523,027	422,374	543,256	583,444	40,188	7%	619,230	619,230	619,230	619,230
05-427-000-700												
Tipping Fees	201,881	219,424	-	146,274	200,000	204,000	4,000	2%	208,080	212,242	216,486	220,816
05-427-000-800												
Recycling Disposal	2,095	3,259	10,000	4,761	10,000	6,000	(4,000)	-40%	6,000	6,000	8,000	8,000
TOTAL EXPENSES	713,876	741,748	534,127	587,374	759,256	818,144	58,888	8%	848,010	852,272	858,616	862,946
NET INCOME BEFORE OPERATING TRANSFERS	1,330,824	385,604	523,473	372,746	285,144	223,856	(61,288)	-21%	197,590	193,528	190,384	186,254
492 OPERATING TRANSFERS												
05-492-000-030												
Transfer to Capital Fund	825,000	100,000	100,000	500,000	600,000	175,000	(425,000)	-71%	150,000	150,000	100,000	100,000
Total 492 OPERATING TRANSFERS	825,000	100,000	100,000	500,000	600,000	175,000	(425,000)	-71%	150,000	150,000	100,000	100,000
Total Expenditures	1,538,876	841,748	634,127	1,087,374	1,359,256	993,144	(366,112)	-27%	998,010	1,002,272	958,616	962,946
Net Ordinary Income	505,824	285,604	423,473	(127,254)	(314,856)	48,856	363,712	-116%	47,590	43,528	90,384	86,254

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 with a cost amount of 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.

Its primary source of revenue consists of transfers from the General and Solid Waste Funds or any grants that are received to offset expenditures it has budgeted.

The Township's debt payments (exclusive of the General Obligation Bonds – Series of 2014) are recorded in the Capital Fund.

During the budget process each year, each department head will submit a request for necessary capital purchases for the upcoming year.

Upper Uwchlan Township
2015 Budget
Capital Purchases

	Capital Fund Amount	Costs Allocated to Municipal Authority	Total Cost
<u>General Government</u>			
Video camera - Township building and grounds	\$ 6,700	-	6,700
	6,700	-	6,700
<u>Police Department</u>			
One patrol vehicle - outfitted	37,000	-	37,000
Video camera - building	3,800	-	3,800
Truck scales	8,000	-	8,000
Two rotary file cabinets	2,200	-	2,200
One drone unit	1,340	-	1,340
Total Police	52,340	-	52,340
<u>Public Works Department</u>			
<i>Vehicles</i>			
Small dump replacement	57,600	14,400	72,000
Utility truck replacement	63,200	15,800	79,000
Ten wheel dump (3 year lease) (total cost \$151,383)	121,106	30,277	151,383
Total Vehicles	241,906	60,477	302,383
<i>Equipment</i>			
Video camera - PW building and grounds	9,314	-	9,314
Milling head (24") attachment for Skid Steer Loader	11,760	2,940	14,700
Camera - sewer	1,500	1,500	3,000
Haulmark landscape trailer	3,605	3,605	7,210
Total Equipment	26,179	8,045	34,224
Total Public Works	268,085	68,522	336,607
<u>Emergency Management</u>			
Radios - compatible with the Chester County Radio System (14) (expected late in 2015 when new 911 system is operational)	28,000	-	28,000
Total Emergency Management	28,000	-	28,000
<u>Parks</u>			
<i>General Use</i>			
<i>Equipment</i>			
Aerovater seeder	12,000	-	12,000
72" Mower replacement	5,215	5,215.00	10,430
	17,215	5,215.00	22,430
<i>Fellowship Fields</i>			
Field House	200,000	-	200,000
	200,000	-	200,000
<i>Hickory Park</i>			
Parking lot paving	60,000	-	60,000
Playground equipment	8,000	-	8,000
	68,000	-	68,000
<i>Upland Farms</i>			
Landscaping, lighting, circulation and signage plan	15,800	-	15,800
Engineering, site plan and utility construction	7,500	-	7,500
Archer Buchanan	3,500	-	3,500
Fund raising	35,000	-	35,000
	61,800	-	61,800
Total Parks	347,015	5,215	352,230

Upper Uwchlan Township
 2015 Budget
 Capital Purchases

	Capital Fund Amount	Costs Allocated to Municipal Authority	Total Cost
Trails			
<u>Phase IV - Trail:</u>			
Park Road Trail	102,644	-	102,644
Appraisal	7,000	-	7,000
Design			-
Construction			-
<i>(if we receive \$1.1 million in grants)</i>			-
	109,644	-	109,644
Windsor Ridge - Texas Eastern Segment	40,500	-	40,500
Easement, management & inspection	8,100	-	8,100
	48,600	-	48,600
Village Transportation Trail Segment - Phase I			
Design	99,480	-	99,480
	99,480	-	99,480
Total Trails	257,724	-	257,724
 Traffic Signals			
Fellowship Road & Route 401			
Construction	180,000	-	180,000
Construction management & inspection	10,000	-	10,000
	-	-	-
	190,000	-	190,000
 TOTAL CAPITAL PURCHASES	 \$ 1,149,864	 \$ 73,737	 \$ 1,223,601

Upper Uwchlan Township
 Capital Fund
 Budget - 2015

	Actual	Budget	YTD	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget	
	2013	2014	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019	
			(9/30/14)								
INCOME											
30-341-000-000	Interest Earnings	479	-	229	400	171	74%	400	400	400	400
30-341-000-010	Grant revenue - County	-	-	-	-	-	#DIV/0!	-	-	-	-
30-341-000-020	Grant revenue - State	-	-	-	-	-	#DIV/0!	-	-	-	-
30-354-000-030	Grant revenue - Federal	-	-	-	-	-	#DIV/0!	-	-	-	-
30-354-000-040	Grant revenue - other	-	10,000	-	-	-	#DIV/0!	-	-	-	-
30-391-000-100	Sale of Fixed Assets	1,862	-	10,347	-	(10,347)	-100%	-	-	-	-
30-393-000-000	Capital income	-	-	-	-	-	#DIV/0!	-	-	-	-
30-393-000-020	Proceeds from New Debt	-	-	-	-	-	#DIV/0!	-	-	-	-
30-393-000-400	Other financing sources	-	-	-	-	-	#DIV/0!	-	-	-	-
	Total Income before Operating Transfers	2,341	10,000	10,576	400	(10,176)	#DIV/0!	400	400	400	400
INTERFUND OPERATING TRANSFERS											
30-392-000-001	Transfer From General Fund	200,000	700,000	350,000	609,176	259,176	74%	200,000	200,000	200,000	200,000
30-392-000-005	Transfer From Solid Waste Fund	100,000	600,000	500,000	175,000	(325,000)	-65%	100,000	100,000	100,000	100,000
	Total Operating Transfers	300,000	1,300,000	850,000	784,176	(65,824)	0	300,000	300,000	300,000	300,000
	TOTAL INCOME	302,341	1,310,000	860,576	784,576	(76,000)	#DIV/0!	300,400	300,400	300,400	300,400
EXPENSES											
Township Properties											
30-409-000-700	Capital Purchases - General	13,673	-	-	6,700	6,700	#DIV/0!	6,700	6,700	6,700	6,700
30-409-001-700	Capital Purchases - Executive	18,417	-	-	-	-	#DIV/0!	-	-	-	-
30-409-002-600	Capital Construction - Township Building	-	15,000	3,266	-	(3,266)	-100%	-	-	-	-
30-409-002-700	Capital Purchases - Township Building	-	-	28,003	-	(28,003)	-100%	-	-	-	-
30-409-003-600	Capital Construction - PW Building	20,763	-	-	-	-	#DIV/0!	-	-	-	-
30-409-003-700	Capital Purchases - PW Building	4,513	-	-	-	-	#DIV/0!	-	-	-	-
30-409-004-600	Capital Construction - Milford Road	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-004-700	Capital Purchases - Milford Road	-	150,000	151,754	-	(151,754)	(1)	-	-	-	-
		57,366	165,000	183,023	6,700	(176,323)	#DIV/0!	6,700	6,700	6,700	6,700
Police											
30-504-410-700	Capital Purchases	29,516	54,500	22,471	52,340	29,869	133%	-	-	-	-
		29,516	54,500	22,471	52,340	29,869	133%	-	-	-	-
Public Works											
30-438-000-700	Capital Purchases - Vehicles	34,400	71,000	68,702	241,906	173,204	252%	-	-	-	-
30-438-000-701	Capital Purchases - Equipment	21,972	36,007	22,309	26,179	3,870	17%	-	-	-	-
		56,372	107,007	91,011	268,085	177,074	269%	-	-	-	-
Parks											
All Parks											
30-454-000-700	Capital Purchases - All Parks	8,448	13,500	12,632	17,215	4,583	36%	-	-	-	-
Hickory Park											
30-454-001-600	Capital Construction	-	5,000	-	68,000	68,000	#DIV/0!	-	-	-	-
30-454-001-700	Capital Purchases	-	-	-	-	-	#DIV/0!	-	-	-	-
Fellowship Fields											
30-454-002-600	Capital Construction	-	-	-	200,000	200,000	#DIV/0!	-	-	-	-
30-454-002-700	Capital Purchases	-	40,000	-	-	-	#DIV/0!	-	-	-	-
Larkins Field											
30-454-003-600	Capital Construction	-	-	-	-	-	#DIV/0!	-	-	-	-

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. If the roadway is a dead end, it must have a cul-de-sac (turnaround) at the end with a minimum 40' radius. 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 MS965S Record of Checks, and the Department of Community and Economic Development's (DCED) Survey of Financial Condition form. 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.

Where does Liquid Fuels funding come from? Liquid Fuels funding comes from a 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 and for the repair and re-paving of public roadways.

Budget Year	Population (Census - 2010)	Roadway Mileage	Liquid Fuels Allocation
2015	11,227		\$313,110 (estimate)
2014	11,227		\$281,182 (actual)
2013	11,227		\$251,939 (actual)
2012	11,227		\$252,251 (actual)

ACCOMPLISHMENTS IN 2014

- Maintained the roads in excellent condition during numerous winter storms

GOALS FOR 2015

- Continue the road resurfacing program

Upper Uwchlan Township
Liquid Fuels Fund
Budget - 2015

	Actual	Budget	Actual	Budget	YTD	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2012	2013	2013	2014	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019
						(9/30/14)						
Beginning Cash Balance:						254,447			243,242	264,740	298,141	351,822
INCOME												
04-341-000-000 Interest Earnings	468	400	415	400	326	450	50	13%	450	450	450	450
04-389-000-001 Snow Agreement	472	-	481	-	-	475	475	100%	475	475	475	475
04-389-000-002 Turnback Maintenance	14,760	14,760	14,760	14,760	14,760	14,760	-	0%	14,760	14,760	14,760	14,760
04-355-000-002 Motor Fuel Vehicle Taxes	252,251	241,310	251,939	242,546	281,182	313,110	70,564	29%	351,813	378,716	423,996	430,000
Total Income	267,950	256,470	267,595	257,706	296,268	328,795	71,089	142%	367,498	394,401	439,681	445,685
EXPENSES												
04-400-000-074 Equipment Purchase	2,310	-	5,009	-	-	-	-	100%	-	-	-	-
Expenses												
04-432-000-239 Snow & Ice Supplies	9,616	30,000	65,792	30,000	56,627	30,000	-	0%	30,000	30,000	30,000	30,000
04-432-000-250 Vehicle Maintenance & Repair	-	-	3,064	-	-	4,000	4,000	100%	4,000	4,000	4,000	4,000
04-432-000-450 Snow & Ice Contrated Services	56,289	50,000	25,826	50,000	98,427	50,000	-	0%	50,000	50,000	50,000	50,000
04-438-000-239 Road Project Supplies	2,441	10,000	6,642	4,000	2,424	6,000	2,000	50%	6,000	6,000	6,000	6,000
04-439-001-250 Resurfacing	-	190,000	131,690	200,000	-	250,000	50,000	25%	250,000	265,000	290,000	290,000
04-439-002-250 Base Repairs	-	11,000	-	6,000	-	-	(6,000)	-100%	6,000	6,000	6,000	6,000
04-438-000-450 Road Project Contracted Service	255,382	-	12,276	-	-	-	-	100%	-	-	-	-
Total Expenses	323,728	291,000	245,290	290,000	157,478	340,000	50,000	175%	346,000	361,000	386,000	386,000
Total Expenses & Equip Purchases	326,038	291,000	250,299	290,000	157,478	340,000	50,000	275%	346,000	361,000	386,000	386,000
04-472-000-003 Operating Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Net Income	(58,088)	(34,530)	17,296	(32,294)	138,789	(11,205)	21,089	-133%	21,498	33,401	53,681	59,685
Cash Balance:					459,447	-	-	0%	-	-	-	-
Less: 4Q expenses (estimated)					(205,000)	-	-	0%	-	-	-	-
Ending Cash Balance:					254,447	243,242	21,089	-133%	264,740	298,141	351,822	411,507

STORM WATER MANAGEMENT FUND

MISSION

The Storm Water Management Fund was established in July, 2014 for the purpose of dedicating resources to protect and preserve our watersheds, and control storm water run-off and flooding.

DESCRIPTION OF SERVICES PROVIDED

Upper Uwchlan Township is located in both the Marsh Creek and Pickering Creek Watersheds with a majority of the Township lying within the Marsh Creek Watershed. The Marsh Creek Watershed is of high quality and serves as headwaters for the East Branch of the Brandywine Creek and the Christina Basin. The Township's water bodies, streams, watersheds, wetlands, floodplains, and riparian buffer areas collectively have significant value and influence on water supply, water quality, flood control, and wildlife/fisheries habitat. When properly protected and managed these interrelated systems can act to filter pollutants, control flood flows so as not to contribute or exacerbate downstream flooding conditions, and protect wildlife habitat.

Between the years 2000 and 2010 the Township's population increased by 64% from 6,850 to 11,227 residents which made Upper Uwchlan Township the fastest growing municipality in Chester County during that time period. With growth comes increased impervious coverage and a potential for a degradation of the watershed and its many individual components. The Upper Uwchlan Township Board of Supervisors recognized the need to protect our valuable natural resources and in June, 2014 they authorized the creation of the Storm Water Management Fund.

ACCOMPLISHMENTS IN 2014

- Created and funded the Storm Water Management Fund
- Submitted grant application to the Chester County Vision Partnership Program (VPP). If awarded, the supplemental VPP funds will be used to study the need and feasibility of creating a Storm Water Authority
- Submitted grant application to the Commonwealth of Pennsylvania Growing Greener Watersheds Protection Program
- Submitted grant application to the Commonwealth Finance Authority Resource Protection Program
- Implemented a GIS mapping program with the goal of mapping all storm water infrastructure located in the Township
- Flood control projects:
 - Eagle Manor sub-division – basin reconstruction
 - Marsh Harbor – basin overflow rehabilitation

GOALS FOR 2015

- Based on the grant applications that were submitted in 2014, the following projects are pending based on the receipt of supplemental grant funds:
 - Storm Water Authority Feasibility Study
 - Water quality and flood control projects:
 - Upland Farms Water Quality Basin
 - Marsh Creek “UNT” Stabilization Project
 - Dry detention basin retrofits
- Continue to document and assess all water related infrastructure within the Township

Staffing Statistics – as of the end of each year presented

	2015	2014	2013
Full time:			
Total FTE's	0	0	0

The Feasibility Study will provide information on whether it will be necessary to allocate staff in order to achieve our goals

INFRASTRUCTURE STATISTICS

	2015	2014*	2013
Storm water basins – privately owned	81	81	81
Storm water basins – Township owned	4	4	4
Storm water inlets	1,713	1,713	1,713
Outlet structures	199	199	199
End-walls	171	171	171
Head-walls	80	80	80

*As of 9/30/14

Upper Uwchlan Township
Stormwater Fund
Budget - 2015

		Actual - 9/30	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2014	2014*	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019
INCOME										
341 INTEREST										
08-341-000-010	Interest Income	15	-	400	400	#DIV/0!				
		15	-	400	400	#DIV/0!	-	-	-	-
351 STORM WATER REVENUE										
08-351-000-010	Federal Grants	-	-	-	-	#DIV/0!				
08-354-000-010	County Grants - VPP			14,100	14,100	#DIV/0!				
08-354-000-020	State Grants	-	-	230,754	230,754	#DIV/0!				
		-	-							
	Total 351 STORM WATER	-	-	244,854	244,854	#DIV/0!	-	-	-	-
392 INTERFUND TRANSFER										
08-392-000-010	Transfer from General Fund	155,000	-	200,000	200,000	#DIV/0!	-	-	-	-
08-392-000-020	Transfer from Municipal Authority	11,500	-	-	-	#DIV/0!	-	-	-	-
	Total 392 INTERFUND TRANSFER	166,500	-	200,000	(200,000)	#DIV/0!	-	-	-	-
Total 300 - INCOME	Total Income	166,515	-	445,254	45,254	#DIV/0!	-	-	-	-
EXPENSES										
STORM WATER EXPENSES										
08-404-000-311	Legal Expense	413	-	5,000	5,000	#DIV/0!	-	-	-	-
08-406-000-010	Grant Application Fees	1,100	-	12,500	12,500	#DIV/0!	-	-	-	-
08-408-000-010	Engineering	1,418	-	-	-	#DIV/0!	-	-	-	-
	<i>Engineering - Cambridge Rd.</i>	3,523	-	-	-	#DIV/0!	-	-	-	-
	<i>Engineering - Upland Farms</i>	-	-	-	-	#DIV/0!	-	-	-	-
	<i>Engineering - Marsh Creek UNT</i>	-	-	-	-	#DIV/0!	-	-	-	-
	<i>Engineering - Dry Detention Basins</i>	-	-	-	-	#DIV/0!	-	-	-	-
08-408-000-020	Feasibility Studies	-	-	47,100	47,100	#DIV/0!	-	-	-	-
08-446-000-101	Allocated Wages	-	-	4,446	4,446	#DIV/0!	-	-	-	-
08-446-000-200	Supplies	5,610	-	22,510	22,510	#DIV/0!	-	-	-	-
08-446-000-250	Maintenance & Repair	1,531	-	-	-	#DIV/0!	-	-	-	-
	<i>Maintenance & Repair - Municipal Authority</i>	11,500	-	-	-	#DIV/0!	-	-	-	-
	<i>Maintenance & Repair - Heather Hill (DDB)</i>	-	-	-	-	#DIV/0!	-	-	-	-
	<i>Maintenance & Repair - Auburn Circle (DDB)</i>	-	-	-	-	#DIV/0!	-	-	-	-
08-446-000-230	Gasoline & Oil	-	-	800	800	#DIV/0!	-	-	-	-
08-446-000-235	Vehicle Maintenance	-	-	3,500	3,500	#DIV/0!	-	-	-	-
08-446-000-260	Small Tools & Minor Equipment	-	-	3,470	3,470	#DIV/0!	-	-	-	-
08-446-000-316	Training & Seminars	-	-	3,000	3,000	#DIV/0!	-	-	-	-
08-446-000-450	Contracted Services	-	-	64,000	64,000	#DIV/0!	-	-	-	-
	<i>Contracted Services - Cambridge Rd</i>	23,390	-	-	-	#DIV/0!	-	-	-	-
08-446-004-600	Construction - Upland Farms	-	-	181,905	181,905	#DIV/0!	-	-	-	-
08-446-005-600	Construction - Basin Naturalization	-	-	95,510	95,510	#DIV/0!	-	-	-	-
		-	-	-	-	#DIV/0!	-	-	-	-
	TOTAL EXPENSES	48,485	-	443,741	443,741	#DIV/0!	-	-	-	-
	NET INCOME BEFORE OPERATING TRANSFERS	(48,485)	-	(443,741)	(443,741)	#DIV/0!	-	-	-	-
	Total Expenditures	48,485	-	443,741	443,741	#DIV/0!	-	-	-	-
	Net Ordinary Income	118,030	-	1,513	(398,487)	#DIV/0!	-	-	-	-

The Storm Water Management Fund was opened in July 2014

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 is currently \$1,628.48 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, and the Capital Projects Improvement Plan. The Townships Capital Projects Improvement Plan was amended and adopted in 2012. As part of the Township's efforts to update the Comprehensive Plan, a DRAFT LUAR was completed in 2013. Next steps (2015) include the adoption of the updated LUAR and the completion of a Roadway Sufficiency Analysis.

ACCOMPLISHMENTS IN 2014

- Completed and reviewed an updated DRAFT Land Use Assumptions Report (LUAR)
- Installation of a fiber connection to a redundant adaptive traffic control signal server
- Final grant reimbursement received from the ARLE Adaptive Traffic Control Signal Project

GOALS FOR 2015

- Review and adopt the updated DRAFT LUAR
- Complete a Roadway Sufficiency Analysis

Upper Uwchlan Township
 Act 209 Fund
 Budget - 2015

	Actual	Actual	Budget	Actual - 9/30/14	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2012	2013	2013	2014	2014	2015	'14 Bud	Inc/(Dec)	2016	2017	2018	2019
				(9/30/14)								
Revenue												
09-354-000-030			608,000	-	-		-	#DIV/0!	-	-	-	-
09-354-100-140		59,406	-	70,883	-		-	#DIV/0!	-	-	-	-
09-341-000-000	239	139	-	121	-		-	#DIV/0!	-	-	-	-
09-395-000-000	479,631	53,771	-	75,000	250,000	98,478	(151,522)	-61%	98,478	-	-	-
09-380-000-000				232,000	-		-	#DIV/0!	-	-	-	-
Total Income	479,870	113,317	608,000	378,004	250,000	98,478	(151,522)	#DIV/0!	98,478	-	-	-
Expenses												
09-489-000-010		26,382	-	5,605	-	-	-	#DIV/0!	-	-	-	-
09-489-000-020	590,736	122,860	668,000	9,723	-	-	-	#DIV/0!	450,000	-	-	-
09-489-000-045		6,978	-	554	-	-	-	#DIV/0!	-	-	-	-
09-489-000-600							-	#DIV/0!	-	-	-	-
Total Expenses	590,736	156,219	668,000	15,882	-	-	-	#DIV/0!	450,000	-	-	-
Net Income	(110,866)	(42,903)	(60,000)	362,122	250,000	98,478	(151,522)	#DIV/0!	(351,522)	-	-	-
Ending Cash Balance				-	-	648,150	(151,522)	#DIV/0!	296,628	296,628	296,628	296,628