

UPPER UWCHLAN TOWNSHIP
CHESTER COUNTY
COMMONWEALTH OF PENNSYLVANIA

2018 Budget



Budget Workshops – October 10 &
November 14, 2017

Advertised – November 16, 2017

Approved – Monday, December 18, 2017

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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, 2017

Christopher P. Morill

Executive Director

ABOUT UPPER UWCHLAN TOWNSHIP.....



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

Upper Uwchlan Township is one of 73 municipalities that comprise Chester County, Pennsylvania, located in the northern part of the county. Chester County was one of the three original Pennsylvania counties created by William Penn in 1682. (*Philadelphia and Bucks Counties are the other two*). Chester County is the highest-income county in Pennsylvania and ranks as the 24th highest in the United States as measured by median household income in the 2010 census.

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

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

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

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

ABOUT UPPER UWCHLAN TOWNSHIP.....continued

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

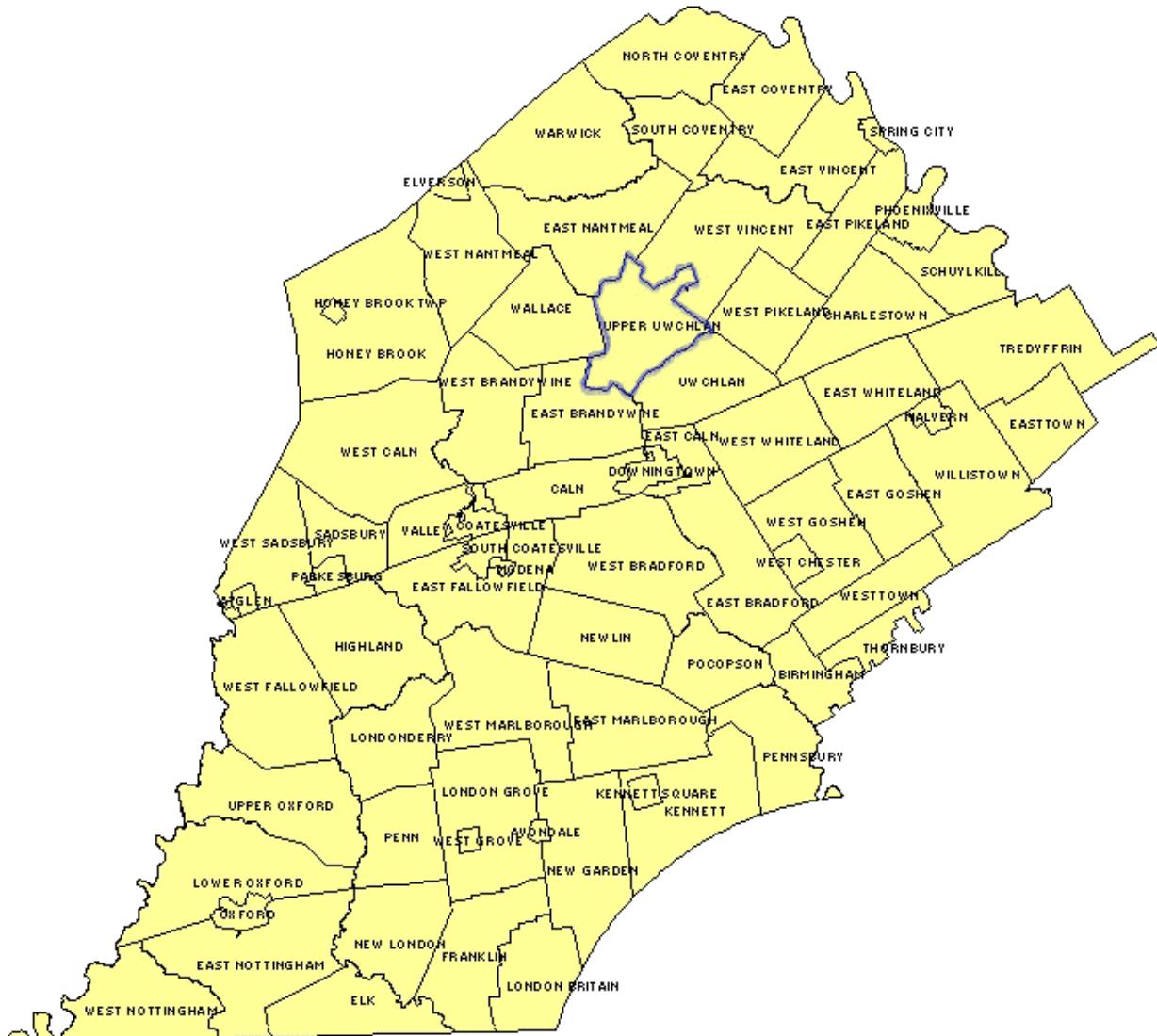
The Township owns over 90 acres of passive and active recreational land in four parks – Upland Farms (56 acres), Hickory Park (32 acres), Fellowship Fields (17 acres) and Larkins Field (7.2 acres). *Refer to the section on “Township Parks” for more information.*

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

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

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

MAP OF CHESTER COUNTY MUNICIPALITIES



BOARD OF SUPERVISORS FIVE-YEAR GOALS FOR 2018 – 2022

Health and Safety

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

Thriving Local Economy

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

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

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

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



UPPER UWCHLAN TOWNSHIP

MEMORANDUM

ADMINISTRATION

TO: **Board of Supervisors**

FROM: **Cary B. Vargo**
Township Manager

RE: **2018 Budget Message**

DATE: **November 27, 2017**

2018 Budget Message

Introduction

I am pleased to present the Township's 2018 budget for your review and consideration. Township staff continue to draft the budget based on prudent revenue projections balanced with 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, parks and recreation, and planning and zoning. The Township continued to see a significant increase in activity in budget year 2017 in areas such as conditional use applications, sub-division and land development applications, building permit applications, and all of the associated activity such as engineering reviews, inspections, etc. This increased activity is expected to continue through budget year 2018 and beyond in both the residential, retail, and commercial sectors with the Townships five-year financial plan being adjusted accordingly.

2017 in Review

The 2017 budget year brought continued capital infrastructure planning and improvements in and around the Township. This activity included the completion of the Eagle Village Trail, a trail segment and pedestrian facilities connecting Upland Farms to Eagle Village via two separate trail segments adjacent to Pottstown Pike (S.R. 0100) and Little Conestoga Road. The Barn at Upland Farms has also seen capital improvements, allowing it to open to the public in the Fall of 2017; this being just the first

step in the transformation of the Barn at Upland Farms into a community based park asset. A great deal of progress has been made on the Park Road Re-Construction Project and Trail Installation with design, engineering, and right of way acquisition nearing an end. This project includes the reconstruction of Park Road and the installation of a trail segment, connecting Eagle Village, Eagleview, and Hickory Park with Marsh Creek State Park and hundreds of homes in the area not currently served by the township's trail system. This project will be under construction in the 2018 construction season at a cost of approximately \$2.6 million dollars.

Township debt service remains low, currently at approximately \$428,000, all of which was incurred for the purchase of the much-needed public works facility (2011), the sports lighting at Fellowship Fields (2011), the construction of Graphite Mine Road, and more recently the lease-purchase of a sweeper-vacuum truck needed for roadway and storm water maintenance. This existing debt service is expected to be fully extinguished in 2021. 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 the Little Conestoga Road Pump Station and force main. This \$6 million in debt is self-liquidating with debt service being funded by user fees paid to the Upper Uwchlan Township Municipal Authority.

With the continued 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 annually, 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 and recycling fee, and the property tax. Earned income revenue continues to trend upward thanks to a continued stronger economy, advantageous demographics, and commercial development. The 2018 projected earned income tax reflects a 2% increase over the 2017 budget number with EIT revenue making up approximately 52% of overall

Township revenue. Property tax revenue in the 2018 budget has been increased slightly due to the increase in assessed valuation based upon increased home values and the addition of both residential and commercial properties. The property tax makes up approximately 15% of the Township's annual revenue. Other regular revenue sources include the real estate transfer tax 7%, cable franchise fees 4%, and permit fees 7%. Revenue from the real estate transfer tax continues to trend upward on the strength of both re-sales and new residential/commercial development within the Township. Strong re-sale figures and the addition of both residential and commercial development in the Township 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 2018 General Fund operating budget is **\$5,956,041**, 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 Operating Budget has increased due to the addition of one full time police officer due to increased activity and service delivery needs within the Township. The budget costs of this additional law enforcement FTE (1.0) have been evaluated and are both needed and sustainable in the Township's long term financial plan.

Liquid Fuels Budget

The proposed 2018 Liquid Fuels Budget is **\$552,462**. 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, or approximately 2.7 miles of roadway annually. 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 2018 Capital Reserve budget totals **\$2,239,514**. Significant capital projects/purchases included in the 2018 Capital Budget include: the replacement of one police vehicle, an additional storage building at the Public Works facility, playground equipment replacement at Hickory Park, continued capital improvements at the Upland Farms Barn, and continued lease payments (five year lease/purchase) of a sweeper/vacuum truck for the Water Resource Protection Program, the construction of the Park Road Re-Construction and Trail Installation (AKA Park Road Phase IV), the construction of the Eagle Village Pocket Park, and the design of a building expansion serving both Administration and the Police Department at 140 Pottstown Pike. Total capital expenditures will be offset by CMAQ grant funding administered by the DVRPC and PennDOT District 6. The budget also includes \$200,000 of additional debt extinguishment.

Closing

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

Summary of All Funds Presented on the Following Page

2018 Proposed Budget – All Funds

| Fund | 2017 Budget | 2018 Budget | +/- (%) |
|---------------------------------|--------------------|---------------------|----------------|
| General Fund | \$5,550,754 | \$5,956,041 | 7.3% |
| Capital Reserve Fund | \$1,963,178 | \$2,239,514 | 14.8% |
| Solid Waste Fund | \$834,679 | \$871,590 | 4.4% |
| Water Resource Protection Fund | \$240,617 | \$240,617 | - |
| Liquid Fuels Fund | \$369,000 | \$552,462 | 49.7% |
| ACT 209 Traffic Impact Fee Fund | \$0 | \$0 | - |
| Sewer Fund | \$440,649 | \$435,549 | (1.2%) |
| Total All Budgets | \$9,398,877 | \$10,295,773 | 9.5% |

Upper Uwchlan Township
Five Year Plan Recap
As of December, 2018

| | Actual 2016 (audited) | Actual 2017 (9/30/17) | Budget 2018 | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 |
|---|--------------------------------------|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| General Fund Net Income before Operating Transfers | \$ 1,063,488 | \$ 1,312,865 | \$ 1,082,622 | \$ 1,287,849 | \$ 1,109,549 | \$ 932,547 | \$ 814,510 |
| Solid Waste Fund Net Income before Operating Transfers | 325,278 | 368,659 | 205,540 | 148,687 | 108,127 | 101,931 | 97,453 |
| Combined Fund Net Income | <u>1,388,766</u> | <u>1,681,524</u> | <u>1,288,162</u> | <u>1,436,537</u> | <u>1,217,677</u> | <u>1,034,478</u> | <u>911,963</u> |
| <u>Operating transfers from General Fund:</u> | | | | | | | |
| To Water Resource Protection Fund | - | - | 250,000 | 225,000 | 90,000 | 85,000 | 90,000 |
| To Capital Fund for Debt Reduction | 200,000 | 200,000 | 200,000 | - | - | - | - |
| To Capital Fund for Debt Reduction (after 9/30/17) | - | - | - | - | - | - | - |
| To Capital Fund | 200,000 | 750,000 | 400,000 | - | 200,000 | 200,000 | 200,000 |
| To Developer's Escrow Fund | - | - | - | - | - | - | - |
| | 400,000 | 950,000 | 850,000 | 225,000 | 290,000 | 285,000 | 290,000 |
| <u>Operating transfers from Solid Waste Fund:</u> | | | | | | | |
| To Capital Fund for Debt Reduction | - | - | - | - | - | - | - |
| To Capital Fund (afer 9/30/17) | - | 350,000 | - | - | - | - | - |
| To Capital Fund | 100,000 | - | 375,000 | 100,000 | 50,000 | 100,000 | 80,000 |
| | 100,000 | 350,000 | 375,000 | 100,000 | 50,000 | 100,000 | 80,000 |
| Total Operating Transfers from General Fund and Solid Waste Fund | 500,000 | 1,300,000 | 1,225,000 | 325,000 | 340,000 | 385,000 | 370,000 |
| Net Income after Operating Transfers and Debt Reduction | \$ 888,766 | \$ 381,524 | \$ 63,162 | \$ 1,111,537 | \$ 877,677 | \$ 649,478 | \$ 541,963 |

**UPPER UWCHLAN TOWNSHIP
2018 BUDGET
CASH FLOW PROJECTION**

| | Actual 2016 | Actual 9/30/2017* | Projected 12/31/2017 (3 months) | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|------------------|----------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| General Fund | | | | | | | | |
| Beginning General Fund | 2,440,014 | 3,103,245 | 3,280,963 | 3,010,963 | 3,243,585 | 4,306,434 | 5,125,984 | 5,773,531 |
| Accrual adjustment | (9,918) | (185,147) | - | - | - | - | - | - |
| Revenue | 6,359,428 | 5,398,785 | 1,080,000 | 7,038,662 | 7,167,724 | 7,093,400 | 7,037,830 | 7,022,793 |
| Expense | (5,286,279) | (4,085,920) | (1,350,000) | (5,956,041) | (5,879,875) | (5,983,851) | (6,105,282) | (6,208,283) |
| Transfer to Water Resource Protection Fund | - | - | - | (250,000) | (225,000) | (90,000) | (85,000) | (90,000) |
| Reduction of long term debt (4Q) | (200,000) | (200,000) | - | (200,000) | - | - | - | - |
| Transfer to Capital | (200,000) | (750,000) | - | (400,000) | - | (200,000) | (200,000) | (200,000) |
| Ending General Fund Cash | 3,103,245 | 3,280,963 | 3,010,963 | 3,243,585 | 4,306,434 | 5,125,984 | 5,773,531 | 6,298,041 |
| Solid Waste Fund | | | | | | | | |
| Beginning Solid Waste Cash: | 487,221 | 695,044 | 1,041,544 | 516,544 | 347,083 | 395,771 | 453,898 | 455,828 |
| Accrual adjustment | (17,455) | (22,160) | - | - | - | - | - | - |
| Revenue | 1,132,572 | 960,752 | 20,000 | 1,077,130 | 1,120,074 | 1,152,168 | 1,175,993 | 1,193,911 |
| Expense | (807,294) | (592,093) | (195,000) | (871,590) | (971,386) | (1,044,040) | (1,074,062) | (1,096,459) |
| Reduction of long term debt (4Q) | - | - | - | - | - | - | - | - |
| Transfer to Capital | (100,000) | - | (350,000) | (375,000) | (100,000) | (50,000) | (100,000) | (80,000) |
| Ending Solid Waste Fund Cash | 695,044 | 1,041,544 | 516,544 | 347,083 | 395,771 | 453,898 | 455,828 | 473,281 |
| Liquid Fuels | | | | | | | | |
| Beginning Liquid Fuels Cash: | 253,886 | 292,378 | 436,210 | 428,900 | 288,003 | 344,330 | 400,657 | 446,984 |
| Accrual adjustment | 787 | (4,843) | - | - | - | - | - | - |
| Revenue | 377,944 | 399,023 | 690 | 411,566 | 402,327 | 417,327 | 432,327 | 447,327 |
| Expense | (340,239) | (250,349) | (8,000) | (552,462) | (346,000) | (361,000) | (386,000) | (386,000) |
| Transfer from General Fund | - | - | - | - | - | - | - | - |
| Ending Liquid Fuels Fund Cash | 292,378 | 436,210 | 428,900 | 288,003 | 344,330 | 400,657 | 446,984 | 508,311 |
| Act 209 Fund | | | | | | | | |
| Beginning Act 209 Fund Cash: | 524,031 | 399,541 | 402,065 | 402,705 | 480,093 | 482,793 | 485,493 | 488,193 |
| Accrual adjustment | 1,978 | (1,978) | - | - | - | - | - | - |
| Revenue | 175,606 | 4,502 | 640 | 77,388 | 2,700 | 2,700 | 2,700 | 2,700 |
| Transfer from Capital Fund | 270,000 | - | - | - | - | - | - | - |
| Expense | (572,074) | - | - | - | - | - | - | - |
| Ending Act 209 Fund Balance Cash | 399,541 | 402,065 | 402,705 | 480,093 | 482,793 | 485,493 | 488,193 | 490,893 |
| Water Resource Protection Fund | | | | | | | | |
| Beginning Storm Water Mgt Fund Cash: | 240,429 | 114,049 | 76,370 | 76,537 | 336,520 | 98,069 | 100,938 | 98,807 |
| Accrual adjustment | 18,587 | (18,587) | - | - | - | - | - | - |
| Revenue | 102 | 654 | 167 | 250,600 | 376,820 | 753,140 | 753,140 | 753,140 |
| Expense | (145,069) | (19,746) | - | (240,617) | (840,271) | (840,271) | (840,271) | (840,271) |
| Transfer from General Fund | - | - | - | 250,000 | 225,000 | 90,000 | 85,000 | 90,000 |
| Transfer from Municipal Authority | - | - | - | - | - | - | - | - |
| Ending Water Resource Protection Fund | 114,049 | 76,370 | 76,537 | 336,520 | 98,069 | 100,938 | 98,807 | 101,676 |
| Sewer Fund | | | | | | | | |
| Beginning Sewer Fund Cash: | 3,965,404 | 486,811 | 103,723 | 105,695 | 107,495 | 109,295 | 111,096 | 112,896 |
| Accrual adjustment | - | - | - | - | - | - | - | - |
| Purchase of capital assets | (2,448,739) | - | - | - | - | - | - | - |
| Principal payments on GO Bonds | (170,000) | - | (170,000) | (175,000) | (185,000) | (190,000) | (195,000) | (200,000) |
| Interest income | 3,050 | 2,039 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Interest expense | (197,962) | (97,453) | (97,110) | (189,463) | (184,213) | (176,813) | (173,013) | (169,113) |
| Revenue - from Municipal Authority | 367,094 | 97,281 | 267,282 | 364,463 | 369,213 | 366,813 | 368,013 | 368,013 |
| Other cash receipts | - | - | - | - | - | - | - | - |
| Expense | - | 45 | (200) | (200) | (200) | (200) | (200) | (200) |
| Transfer from General Fund | - | - | - | - | - | - | - | - |
| Transfer (to)/from Municipal Authority | (1,032,036) | (385,000) | - | - | - | - | - | - |
| Ending Sewer Fund Balance Cash | 486,811 | 103,723 | 105,695 | 107,495 | 109,295 | 111,096 | 112,896 | 113,596 |

**UPPER UWCHLAN TOWNSHIP
2018 BUDGET
CASH FLOW PROJECTION**

| | Actual 2016 | Actual 9/30/2017* | Projected 12/31/2017 (3 months) | 2018 | 2019 | 2020 | 2021 | 2022 |
|-------------------------------------|------------------|----------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Capital Fund | | | | | | | | |
| Beginning Capital Fund Cash: | 2,035,989 | 1,397,977 | 1,172,671 | 1,302,682 | 267,268 | 428,810 | 590,351 | 751,893 |
| Accrual adjustment | (63,951) | (98,011) | - | - | - | - | - | - |
| Transfers from/(to): | | | | | | | | |
| General Fund | 400,000 | 950,000 | - | 600,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Solid Waste | 100,000 | - | 350,000 | 375,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Act 209 Fund | (270,000) | - | - | - | - | - | - | - |
| Sale of fixed assets | 2,970 | 4,983 | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Interest | 4,334 | 7,996 | 889 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Other income | 103,950 | 11,450 | - | 213,550 | - | - | - | - |
| Township properties: | | | | | | | | |
| Township building | (21,072) | (1,315) | - | - | | | | |
| Public Works building | (12,115) | - | - | (87,800) | | | | |
| Milford Road property | - | - | - | - | | | | |
| Township - general items | (14,740) | (18,738) | - | (204,374) | (10,000) | (10,000) | (10,000) | (10,000) |
| Police Vehicles | (28,573) | (67,651) | - | (52,356) | (40,000) | (40,000) | (40,000) | (40,000) |
| Police - Other Capital Purchases | (36,789) | - | - | | | | | |
| Purchase Codes Dept. vehicle | (24,902) | - | - | | | | | |
| Public Works Equipment/truck | (52,552) | (260,869) | - | (107,600) | - | - | - | - |
| Parks: | | | | | | | | |
| General | (47,560) | (14,955) | - | - | (15,000) | (15,000) | (15,000) | (15,000) |
| Hickory Park | (41,305) | (14,500) | - | (224,800) | (5,000) | (5,000) | (5,000) | (5,000) |
| Fellowship Fields | (109,704) | - | - | | (15,000) | (15,000) | (15,000) | (15,000) |
| Upland Farms | (28,066) | (17,648) | (10,000) | (70,050) | (15,000) | (15,000) | (15,000) | (15,000) |
| Larkins Field | - | - | - | | | | | |
| Village of Eagle Pocket Park | (20,914) | - | - | (385,000) | | | | |
| Park Road Trail - Phase IV | (111,256) | (115,122) | - | (767,104) | - | - | - | - |
| Eagle Village Trail Extension | (108,851) | (492,386) | (10,877) | - | - | - | - | - |
| Lyndell Road Bridge | (140) | - | - | (57,500) | - | - | - | - |
| Emergency Management | - | - | - | | | | | |
| Expenses-Principal & Interest | (256,776) | (98,540) | (200,000) | (284,380) | (55,458) | (55,459) | (55,458) | - |
| <u>Future purchase:</u> | | | | | | | | |
| Police (motorcycle) | - | - | - | (10,000) | | | | |
| Ending Capital Fund Cash | 1,397,977 | 1,172,671 | 1,302,682 | 267,268 | 428,810 | 590,351 | 751,893 | 968,893 |
| Beginning Cash UUT | 5,741,140 | 5,888,184 | 6,333,452 | 5,661,794 | 4,626,033 | 5,958,139 | 7,056,383 | 7,916,430 |
| Ending Cash UUT | 5,888,184 | 6,333,452 | 5,661,794 | 4,626,033 | 5,958,139 | 7,056,383 | 7,916,430 | 8,739,420 |

Upper Uwchlan Township
Budget - 2018

Projected Changes in Fund Balances

| | General Fund | Solid Waste Fund | Capital Fund | Act 209 Fund | Liquid Fuels Fund | Water Resource Protection Fund | Sewer Fund | Total |
|--|---------------------|-------------------|---------------------|-------------------|-------------------|--------------------------------|----------------------|----------------------|
| Fund Balance, December 31, 2016 | \$ 3,495,259 | \$ 714,761 | \$ 1,287,402 | \$ 397,562 | \$ 287,002 | \$ 95,462 | \$ 18,378,030 | \$ 24,655,478 |
| Net income through Sept. 30, 2017 (excludes transfers in/out) | 1,312,865 | 368,659 | (1,077,024) | 4,502 | 148,675 | (19,092) | (44,090) | 694,495 |
| <u>Transfers through Sept. 30, 2017:</u> | | | | | | | | |
| To Capital Fund | (950,000) | - | 950,000 | - | - | - | - | - |
| To Act 209 | - | - | - | - | - | - | - | - |
| To Water Resource Protection Fund | - | - | - | - | - | - | - | - |
| To Municipal Authority - construction | - | - | - | - | - | - | - | - |
| <u>Planned transfers through Dec. 31, 2017</u> | | | | | | | | |
| To Capital Fund | - | (350,000) | 350,000 | - | - | - | - | - |
| To Capital Fund - debt reduction | - | - | - | - | - | - | - | - |
| To Water Resource Protection Fund | - | - | - | - | - | - | - | - |
| To Municipal Authority - construction | - | - | - | - | - | - | (385,000) | (385,000) |
| Projected net income (loss) - 4Q 2017 | 200,000 | (150,000) | (150,000) | 50,000 | (30,000) | (10,000) | 2,556 | (87,444) |
| Projected Fund Balance, December 31, 2017 | \$ 4,058,124 | \$ 583,420 | \$ 1,360,378 | \$ 452,064 | \$ 405,677 | \$ 66,370 | \$ 17,951,496 | \$ 24,877,529 |

| | |
|--|----------------------|
| Fund balance retention - per policy at 35% | \$ 1,420,343 |
| Fund Balance, December 31, 2017 | 4,058,124 |
| Budgeted net income | 583,420 |
| | 1,360,378 |
| | 452,064 |
| | 405,677 |
| | 66,370 |
| | 17,951,496 |
| | 24,877,529 |
| <u>Transfers budgeted:</u> | |
| To Capital Fund | (400,000) |
| To Capital Fund - debt reduction | (200,000) |
| To Water Resource Protection Fund | (250,000) |
| To Municipal Authority - construction | - |
| Municipal Authority - transfer of new construction | - |
| To Act 209 Fund | - |
| Projected Fund Balance, December 31, 2018 | \$ 4,290,746 |
| | \$ 413,960 |
| | \$ 324,664 |
| | \$ 529,452 |
| | \$ 264,780 |
| | \$ 326,353 |
| | \$ 17,883,410 |
| | \$ 24,033,365 |

DESCRIPTION OF THE TOWNSHIP'S FUND STRUCTURE

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

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

The budgetary funds and their descriptions are as follows:

GOVERNMENTAL FUNDS

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

Solid Waste Fund – The *Solid Waste Fund* is a special revenue fund which is used to account for all revenues and expenses related to the collection of trash and recycling in the Township. This Fund was created 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.

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

NON-MAJOR GOVERNMENTAL FUNDS

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

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

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

PROPRIETARY FUNDS

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

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

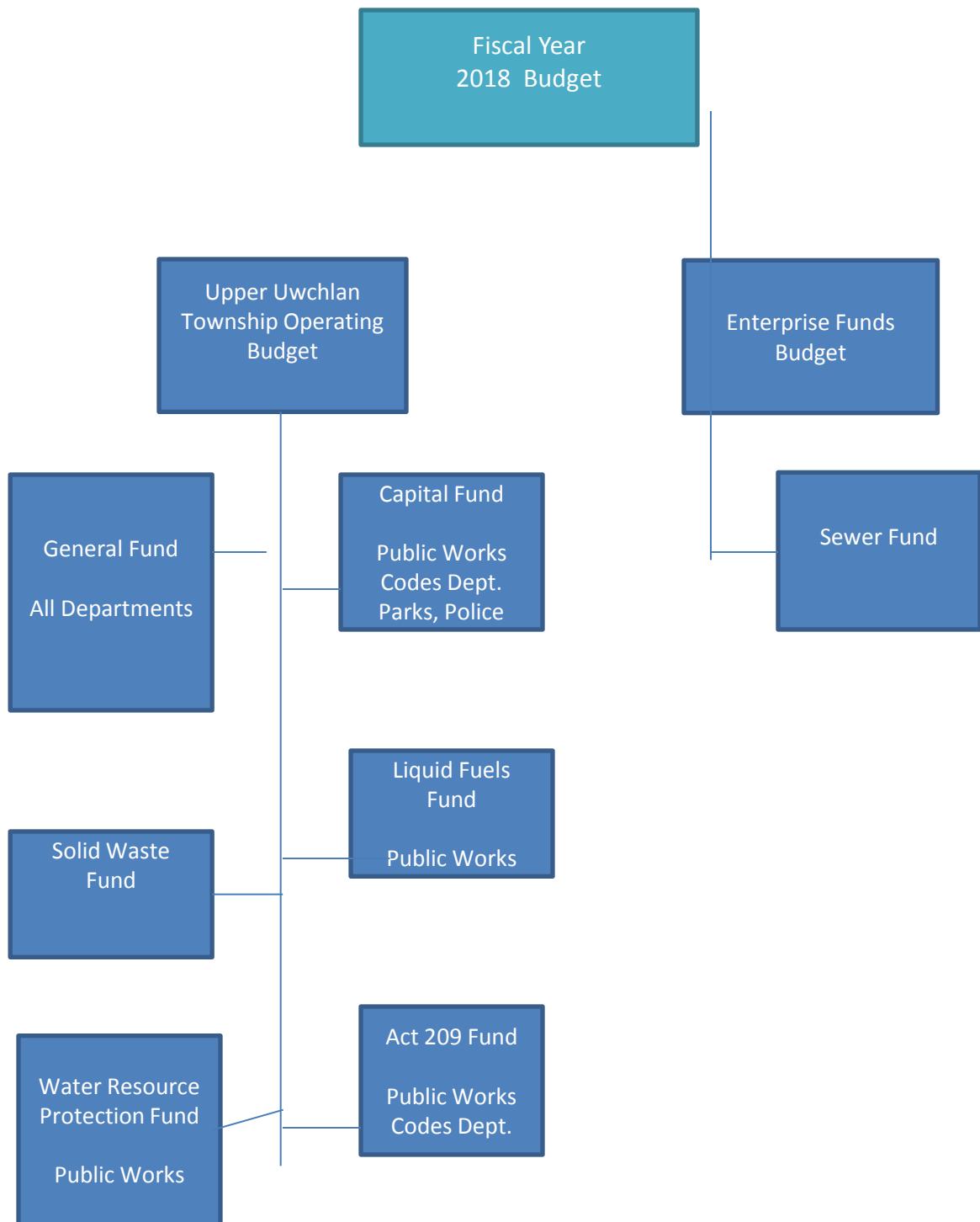
FIDUCIARY FUNDS

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

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

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

UPPER UWCHLAN TOWNSHIP RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS



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

BASIS OF ACCOUNTING AND BUDGETING

Basis of Budgeting

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

Accounting Basis

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

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

BUDGET SCHEDULE

| Activity | Recommended Date | Date Required by Statute |
|--|--|--------------------------|
| Department heads review 2017 actuals in preparation for 2018 budget meetings | August 18, 2017 | |
| Department heads notify Treasurer and Township Manager of any large increases they are submitting in the 2018 Budget (ie – personnel, capital) | August 25, 2017 | |
| Treasurer prepares initial budget worksheet: <ul style="list-style-type: none"> Estimates revenue based on current year actuals and prior year trends Estimates salary and benefits based on current staffing levels | August 25, 2017 | |
| Department heads submit data for 2018/2017 actual performance measures | September 5, 2017 | |
| Department heads meet with Township Manager and Treasurer to review goals for 2018 | September 22, 2017 | |
| Treasurer incorporates requests from department heads into budget and updates minor expense line items | September 29, 2017 | |
| Capital budget items are reviewed | October 2, 2017 | |
| Treasurer prepares and delivers the initial 2018 Budget package to the Board of Supervisors for their review | October 6, 2017 | |
| Initial presentation of the 2018 Budget to the Board of Supervisors for the following departments: <i>Police Codes Solid Waste Fund Liquid Fuels Fund Water Resource Protection Fund Act 209 Fund</i> | October 10, 2017 (Regular Workshop) | |

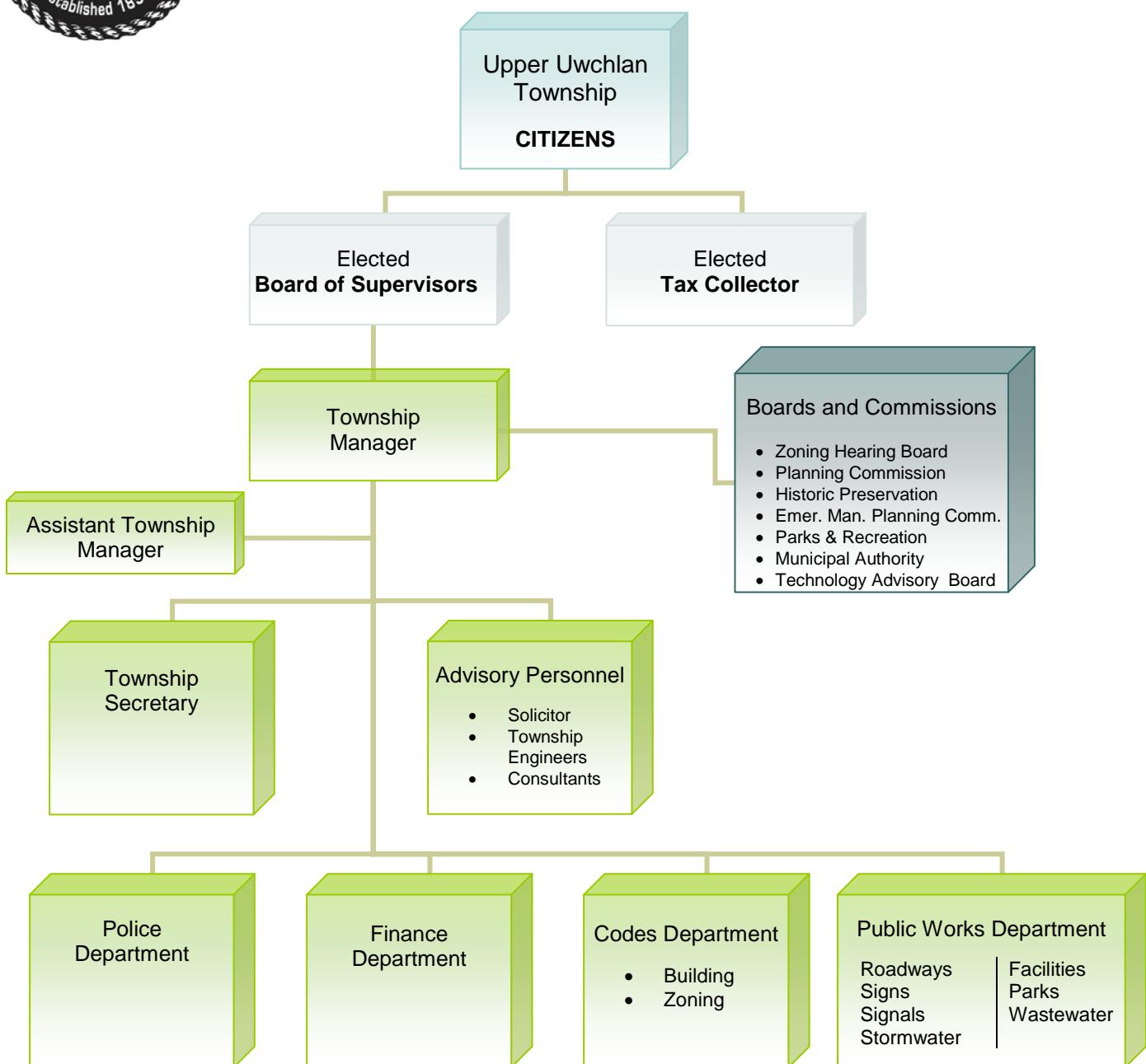
| Activity | Recommended Date | Date Required by Statute |
|--|--------------------------------------|--------------------------|
| The following departments present their budgets to the Board of Supervisors: <i>General Government</i> <i>Executive</i> <i>Audit & Tax</i> <i>Legal and Computer</i> <i>Engineering</i> <i>Township Properties</i> <i>Planning and Zoning</i> <i>Commissions</i> <i>Other Services</i> <i>Long Term Debt</i> <i>Capital Fund</i> <i>Sewer Fund</i> | November 14, 2017 | |
| Township Manager requests Supervisors to authorize advertising the budget | November 14, 2017 (Tuesday workshop) | |
| Budget is advertised in the Daily Local News as required by Pa. Statute (<i>20 business days prior</i>) | November 16, 2017 | November 20, 2017 |
| Supervisors discuss budget, request any final changes | December 12, 2017 | |
| Township Manager presents the final budget to the Supervisors and recommends voting to accept it | December 18, 2017 | December 31, 2017 |

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



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

SUMMARY OF STAFF POSITIONS

| | 2018 | 2017 | 2016 |
|---------------------------------------|-------------|-------------|-------------|
| <u>Full Time:</u> | | | |
| Executive | 6 | 6 | 4 |
| Codes Department | 3 | 3 | 3 |
| Police Department | 12 | 11 | 11 |
| Public Works Department | 6 | 6 | 6 |
| Public Works – Facilities | 3 | 3 | 3 |
| Total | 30 | 29 | 27 |
| <u>Part Time/Seasonal:</u> | | | |
| Executive | 0 | 0 | 1 |
| Codes Department | 0 | 0 | 0 |
| Police Department | 1 | 2 | 2 |
| Public Works Department | 1 | 1 | 1 |
| Public Works – Facilities * | 0 | 0 | 0 |
| Total | 2 | 3 | 4 |

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

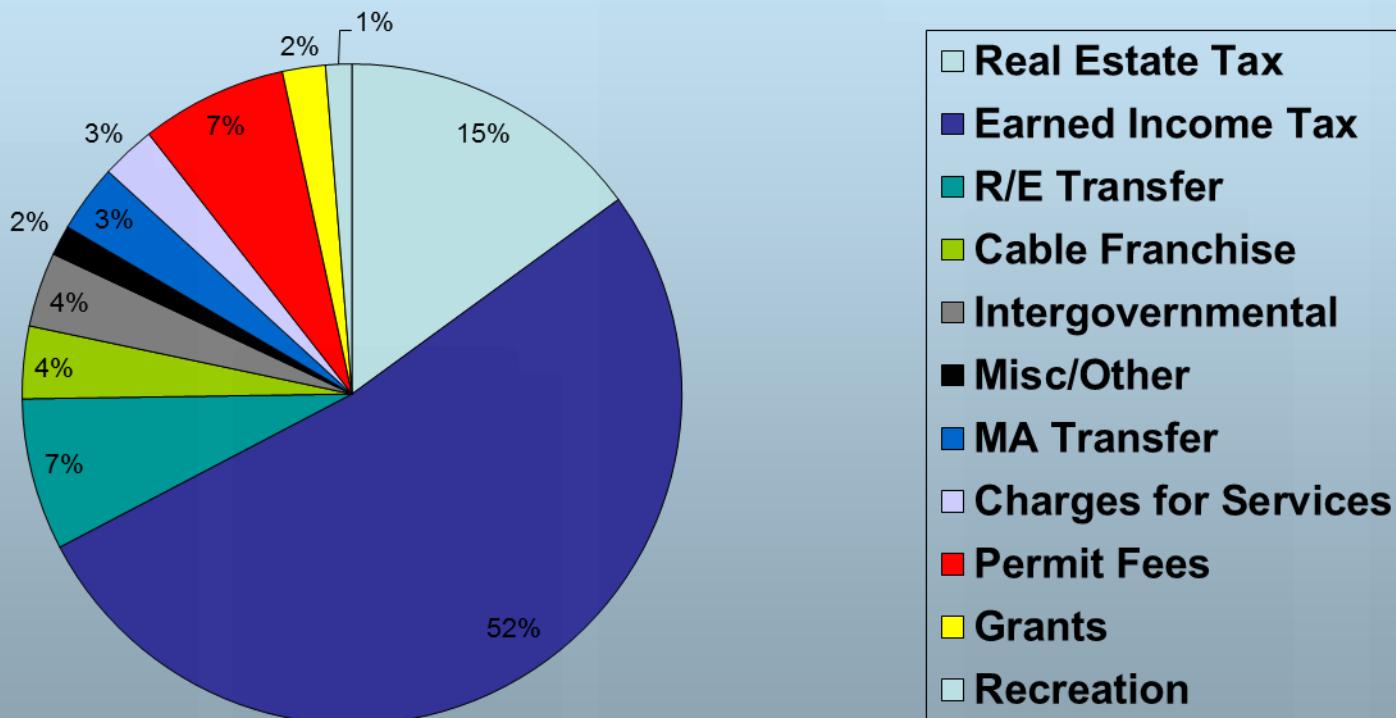
The Police Department has included an additional full-time police officer in the 2018 Budget. It is anticipated that the current part-time officer will become full-time as of July 1, 2018.

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

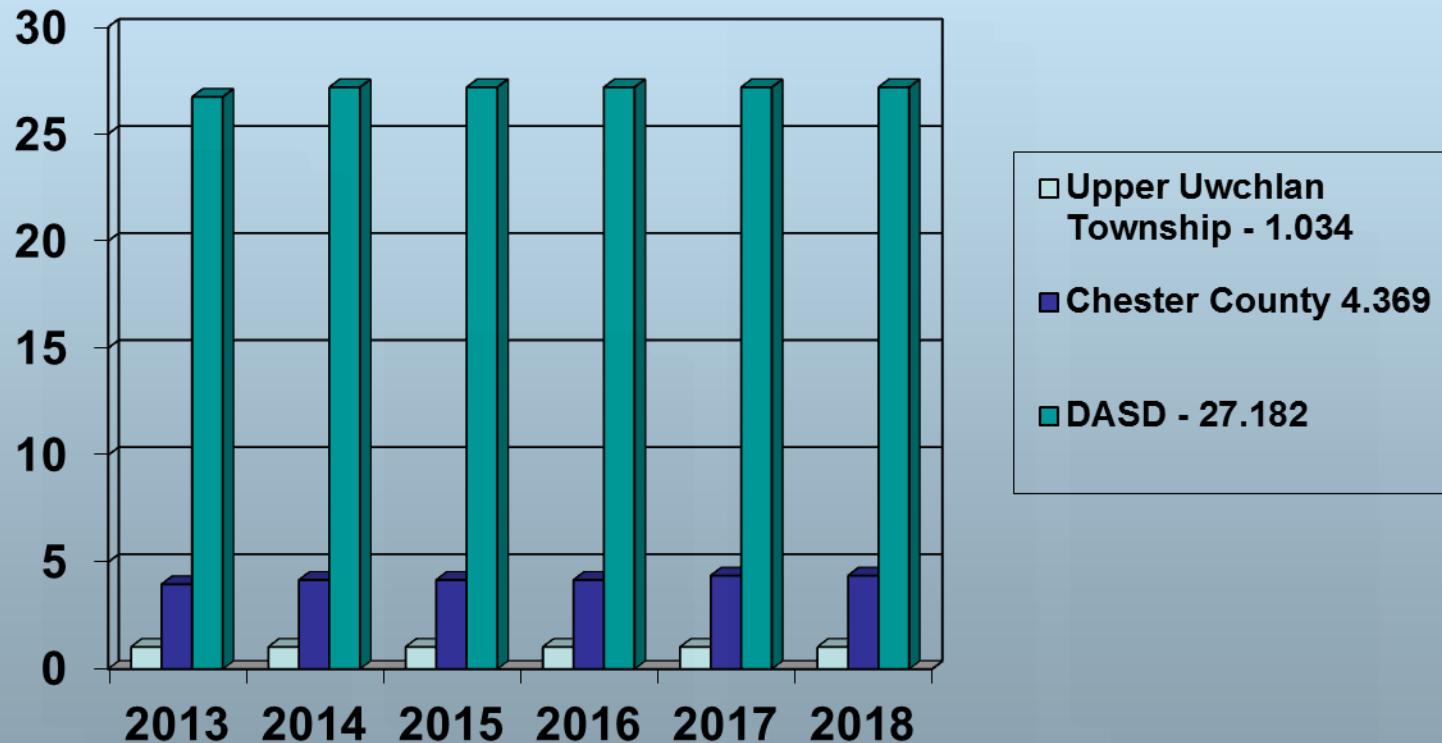
UPPER UWCHLAN TOWNSHIP
2018 BUDGET SUMMARY

| | Actual | Actual | Budget | Actual YTD | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|--|--------------------|------------------|------------------|------------------|--------------------|------------------|----------------|--------------|------------------|------------------|------------------|------------------|
| | 2015 | 2016 | 2016 | 9/30/17 | 2017 | 2018 | 17 Budget | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 |
| INCOME | | | | | | | | | | | | |
| Total 301 PROPERTY TAXES | 911,379 | 946,131 | 975,000 | 910,938 | 975,000 | 988,600 | 13,600 | 1% | 1,006,100 | 1,019,600 | 1,029,600 | 1,037,100 |
| Total 301.7 HYDRANT TAX | 59,839 | 68,130 | 65,000 | 66,996 | 65,000 | 65,000 | - | 0% | 67,000 | 68,000 | 69,000 | 70,000 |
| Total 310 EARNED INC & TRANSFER TAX | 3,634,858 | 3,867,323 | 3,905,972 | 3,178,607 | 4,002,091 | 4,208,845 | 206,754 | 5% | 4,440,047 | 4,445,223 | 4,460,653 | 4,495,116 |
| Total 320 PERMITS | 247,596 | 264,751 | 114,100 | 337,858 | 164,100 | 504,600 | 340,500 | 207% | 524,600 | 428,600 | 344,600 | 284,600 |
| Total 321 CABLE FRANCHISE FEES | 246,377 | 254,069 | 250,000 | 186,446 | 250,000 | 250,000 | - | 0% | 255,000 | 257,000 | 259,000 | 261,000 |
| Total 331 FINES/394 POLICE ACTIVITY | 58,719 | 54,668 | 63,500 | 40,292 | 63,500 | 53,500 | (10,000) | -16% | 53,500 | 53,500 | 53,500 | 53,500 |
| Total 341 INTEREST EARNINGS | 17,118 | 14,222 | 15,000 | 13,471 | 15,000 | 18,000 | 3,000 | 20% | 18,000 | 18,000 | 18,000 | 18,000 |
| Total 342 RENTS & ROYALTIES | 14,000 | 24,000 | 24,000 | 18,000 | 24,000 | 24,000 | - | 0% | 24,000 | 24,000 | 24,000 | 24,000 |
| Total 354 GRANTS | 500 | 75,183 | 1,808 | - | 1,808 | 148,448 | 146,640 | 8111% | 1,808 | 1,808 | 1,808 | 1,808 |
| Total 355/356 INTERGOVERNMENTAL REVENUES | 247,945 | 266,244 | 258,400 | 269,556 | 258,400 | 257,400 | (1,000) | 0% | 257,400 | 257,400 | 257,400 | 257,400 |
| Total 361 CHARGES FOR SERVICE/FEES | 364,220 | 189,987 | 117,850 | 129,954 | 117,850 | 187,850 | 70,000 | 59% | 187,850 | 187,850 | 187,850 | 187,850 |
| Total 367 CULTURE & RECREATION | 100,249 | 126,750 | 86,200 | 79,038 | 86,200 | 90,200 | 4,000 | 5% | 90,200 | 90,200 | 90,200 | 90,200 |
| Total 380 MISC INCOME | 6,376 | 21,723 | 8,000 | 6,221 | 8,000 | 8,000 | - | 0% | 8,000 | 8,000 | 8,000 | 8,000 |
| Total 392 INTERFUND TRANSFER | 126,778 | 180,357 | 233,246 | 161,408 | 216,667 | 234,219 | 17,551 | 8% | 234,219 | 234,219 | 234,219 | 234,219 |
| Total Income | 6,035,953 | 6,353,538 | 6,118,076 | 5,398,785 | 6,247,616 | 7,038,662 | 791,046 | 13% | 7,167,724 | 7,093,400 | 7,037,830 | 7,022,793 |
| EXPENSES | | | | | | | | | | | | |
| Total 400 GENERAL GOVERNMENT | 52,871 | 51,801 | 61,762 | 45,518 | 64,069 | 63,975 | (94) | 0% | 63,975 | 63,975 | 63,975 | 63,975 |
| Total 401 EXECUTIVE | 565,303 | 575,111 | 585,512 | 515,262 | 740,449 | 730,485 | (9,964) | -1% | 742,455 | 759,706 | 779,204 | 800,902 |
| Total 402 AUDIT | 24,150 | 24,200 | 24,950 | 25,750 | 24,950 | 27,100 | 2,150 | 9% | 27,900 | 28,800 | 29,300 | 30,200 |
| Total 403 TAX COLLECTION | 28,730 | 29,007 | 28,707 | 19,601 | 26,554 | 26,554 | - | 0% | 11,981 | 12,221 | 12,398 | 12,532 |
| Total 404 LEGAL | 44,917 | 51,574 | 50,000 | 23,943 | 45,000 | 45,000 | - | 0% | 39,500 | 39,500 | 39,500 | 39,500 |
| Total 407 COMPUTER | 56,440 | 85,388 | 61,000 | 62,735 | 70,000 | 92,970 | 22,970 | 33% | 86,570 | 86,570 | 86,570 | 86,570 |
| Total 408 ENGINEERING | 386,350 | 283,946 | 138,500 | 122,724 | 153,500 | 159,500 | 6,000 | 4% | 194,563 | 204,626 | 204,626 | 204,626 |
| Total 409 TOWNSHIP PROPERTIES | 127,426 | 103,115 | 124,632 | 99,370 | 130,430 | 135,084 | 4,654 | 4% | 132,984 | 132,984 | 132,984 | 132,984 |
| Total 410 POLICE EXPENSES | 1,924,130 | 1,977,099 | 2,012,066 | 1,478,816 | 1,995,268 | 2,118,661 | 123,393 | 6% | 2,157,377 | 2,201,123 | 2,246,126 | 2,292,221 |
| Total 411-412 FIRE & AMBULANCE | 394,168 | 380,520 | 400,234 | 365,815 | 402,437 | 402,437 | - | 0% | 403,688 | 405,258 | 406,902 | 408,622 |
| Total 413 CODES ADMINISTRATION | 362,837 | 369,412 | 367,367 | 281,712 | 427,455 | 435,074 | 7,619 | 2% | 442,827 | 452,915 | 463,283 | 473,952 |
| Total 414 PLANNING & ZONING | 75,763 | 32,384 | 69,300 | 2,145 | 29,300 | 22,300 | (7,000) | -24% | 27,300 | 27,300 | 27,300 | 27,300 |
| Total 415/422/456 EMERGENCY OPERATIONS/OTHER | 30,756 | 22,655 | 29,040 | 20,116 | 32,250 | 35,081 | 2,831 | 9% | 34,708 | 34,839 | 34,974 | 35,113 |
| Total 433 SIGNS | 4,847 | 4,853 | 6,000 | 6,495 | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 |
| Total 434 SIGNALS | 11,729 | 8,759 | 12,700 | 16,518 | 12,700 | 183,300 | 170,600 | 1343% | 12,700 | 12,700 | 12,700 | 12,700 |
| Total 438 PUBLIC WORKS | 923,742 | 1,012,258 | 1,041,885 | 810,798 | 1,060,502 | 1,103,206 | 42,704 | 4% | 1,130,032 | 1,150,018 | 1,194,125 | 1,215,771 |
| Total 454 PARK & RECREATION | 179,454 | 239,368 | 341,966 | 188,492 | 330,434 | 366,815 | 36,381 | 11% | 362,815 | 362,815 | 362,815 | 362,815 |
| Total 459 HISTORICAL COMMISSIONS | 4,176 | - | 4,500 | 110 | 2,500 | 2,500 | - | 0% | 2,500 | 2,500 | 2,500 | 2,500 |
| Total Expenses before Operating Transfers | 5,210,052 | 5,290,050 | 5,360,121 | 4,085,920 | 5,553,798 | 5,956,041 | 402,243 | 7% | 5,879,875 | 5,983,851 | 6,105,282 | 6,208,283 |
| Net Income before Operating Transfers | 825,901 | 1,063,488 | 757,955 | 1,312,865 | 693,819 | 1,082,622 | 388,803 | 56% | 1,287,849 | 1,109,549 | 932,547 | 814,510 |
| Total Operating Transfers | (2,809,672) | (400,000) | (400,000) | (950,000) | (1,200,000) | (850,000) | 350,000 | -29% | (225,000) | (290,000) | (285,000) | (290,000) |
| Total Expenditures | 8,019,724 | 5,690,050 | 5,760,121 | 5,035,920 | 6,753,798 | 6,806,041 | 52,243 | 1% | 6,104,875 | 6,273,851 | 6,390,282 | 6,498,283 |
| Net Income - General Fund | (1,983,771) | 663,488 | 357,955 | 362,865 | (506,181) | 232,622 | 738,803 | -146% | 1,062,849 | 819,549 | 647,547 | 524,510 |
| <u>Solid Waste Fund</u> | | | | | | | | | | | | |
| Revenues | 1,093,938 | - | 1,042,000 | 960,752 | 1,187,000 | 1,077,130 | (109,870) | -9% | 1,120,074 | 1,152,168 | 1,175,993 | 1,193,911 |
| Expenses | (820,423) | - | (827,054) | (592,093) | (834,679) | (871,590) | (36,911) | 4% | (971,386) | (1,044,040) | (1,074,062) | (1,096,459) |
| Operating transfers | (175,000) | - | (100,000) | - | (350,000) | (375,000) | (25,000) | 7% | (100,000) | (50,000) | (100,000) | (80,000) |
| Net Income - Solid Waste Fund | 98,515 | - | 114,946 | 368,659 | 2,321 | (169,460) | (171,781) | -7401% | 48,687 | 58,127 | 1,931 | 17,453 |
| COMBINED NET INCOME | (1,885,256) | 663,488 | 472,901 | 731,524 | (503,860) | 63,162 | 567,022 | -113% | 1,111,537 | 877,677 | 649,478 | 541,963 |

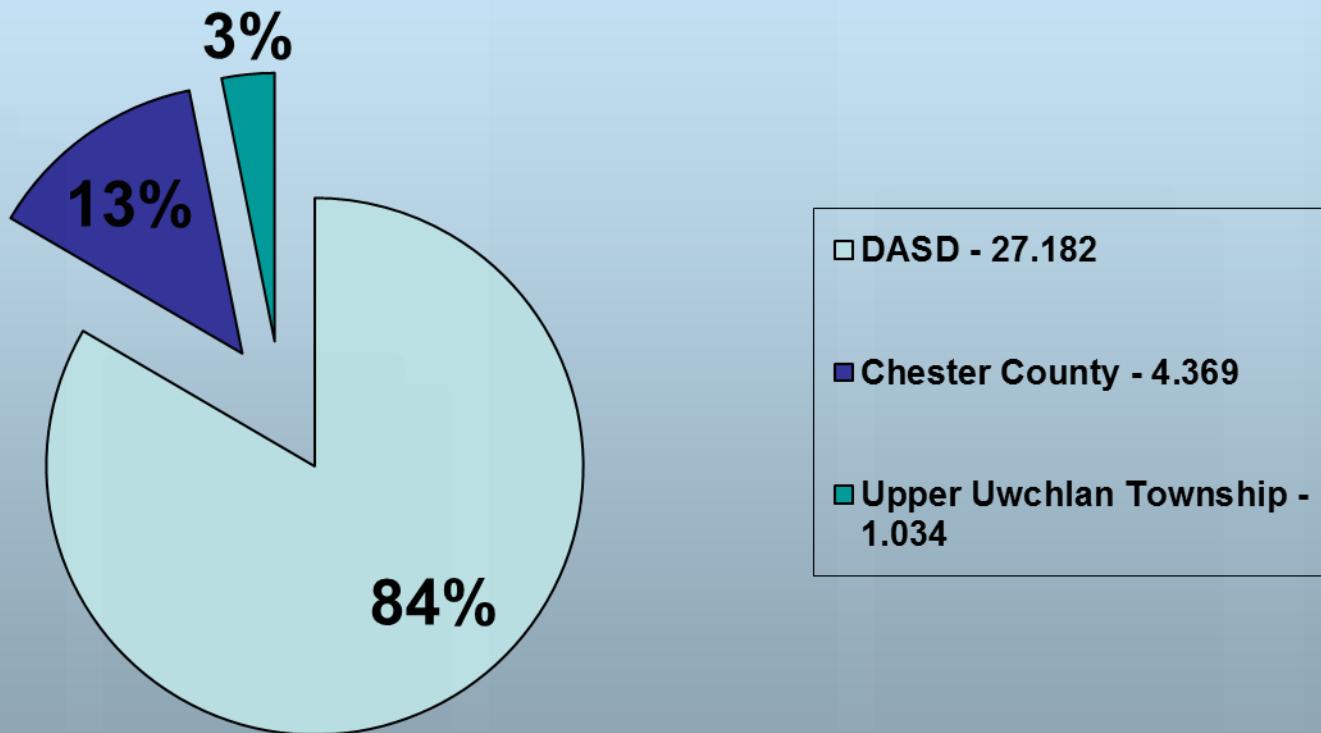
2018 General Fund Revenues



Real Estate Tax Comparison Year to Year



Real Estate Tax Comparison By Entity



SUMMARY OF FINANCIAL POLICIES

The Township has an existing Accounting Policies and Procedures Manual that is in the process of being updated. As a result, the following financial policies have been reviewed and adopted by the Board of Supervisors of Upper Uwchlan Township as part of the revised manual.

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 *(adopted November 16, 2015)*

The Investment Policy documents the objectives of the Township's investment policy and establishes the guidelines to be used in investing Township funds.

Any investments must be made in accordance with the Commonwealth of Pennsylvania's Second Class Township Code, section 3204. Investments permitted under the Second Class Township Code are very low risk – United States Treasury Bills, other short term obligations of the United States, savings deposits insured by the Federal Deposit Insurance Guaranty Corporation (FDIC), political subdivisions of the Commonwealth of Pennsylvania and Certificates of Deposit from institutions having their principal place of business in the Commonwealth which are insured and collateralized.

This policy is not applicable to the Township's defined benefit pension plans; they have existing investment policies.

Cash Collections Policy and Utility Billing Collections Policy *(adopted May 16, 2016)*

These two policies document the Township's policies regarding the receipt and processing of revenues or other payments received by the Township through various sources – at the Township office, through the mail and electronically.

The policy outlines the importance of segregation of duties surrounding cash receipts and proper safekeeping of liquid Township assets.

The Utility Billing Cash Receipts and Collections Policy documents the process used in billing township residents for solid waste and recycling and sewer services. It also documents the policy for assessing penalties for late payment and interest charges. The process for dealing with delinquent accounts – including filing a lien on the subject property, and proceeding to Sheriff's Sale – is also documented.

**Upper Uwchlan Township
Annual Budget
For the Calendar Year 2018**

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* | 4.369 |
| Township taxes – Upper Uwchlan Township | <u>1.034</u> |
| Total | 32.585 |

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 2018.** The 2018 budget includes anticipated revenue in the amount of **\$988,600** for both current and delinquent taxes.

*Rates are for 2017. The *preliminary* budget for Chester County does not include a tax increase for 2018. The County Commissioners will vote to approve the budget on Tuesday, December 12, 2017.

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 2018. Actual revenues through September 30, 2017 were over \$65,000.

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 2018, we budgeted revenue of **\$523,750** based on revenue received in prior years and including expected new construction in 2018.

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 2018 is **\$3,685,095**— an increase of 1.6% from 2017. There are several new housing developments that are currently under construction or will be starting in 2018, with an expected increase of 136 homes by the end of 2018.

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

Keystone Collections Group (“Keystone”) was engaged by Chester County to collect all earned income taxes within the County (pursuant to Pennsylvania Act 32). Keystone is compensated at the rate of 1.36% of collections. We budgeted **\$50,808** as our commission to Keystone in 2018.

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 budgeted **\$250,000** for 2018 revenue based on prior years’ experience.

Permits

The Township charges a fee for building permits, use and occupancy permits, contractors’ permits and certifications for refinancing. The total amount budgeted for 2018 is **\$490,000**; it was increased from the current level due to an anticipated increase in new construction (and building permits) during 2018.

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 2018 in the amount of **\$53,500** 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 ninety percent of one percent (0.90%) and the certificate of deposit is earning 1% through July, 2018. Interest income is estimated to be **\$18,000** in 2018.

Rents and Royalties

Beginning in June, 2015, the Township entered into a lease agreement with Chester County to allow the County to locate a cell tower on Township owned property. The terms of the lease calls for the County to pay \$2,000 in rent each month to the Township.

Grants

The Township does not have any grants pending for the General Fund in 2018. It has applied for grants for work to be done in the Water Resource Protection Fund.

Intergovernmental Revenues

The Commonwealth of Pennsylvania makes payments to the Township for various purposes. We receive annual Public Utility Realty Tax (“PURTA”) payments of approximately **\$5,000**. These payments are meant to compensate the Township for foregone tax revenues due to the tax-exempt status of public utility land within the Township. The utilities are exempt from paying real property taxes.

The Township also receives payments from the Commonwealth of Pennsylvania that are restricted in their use. The Foreign Fire Insurance Premium Tax (budgeted at **\$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 are budgeted at **\$162,500**. 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 2018.

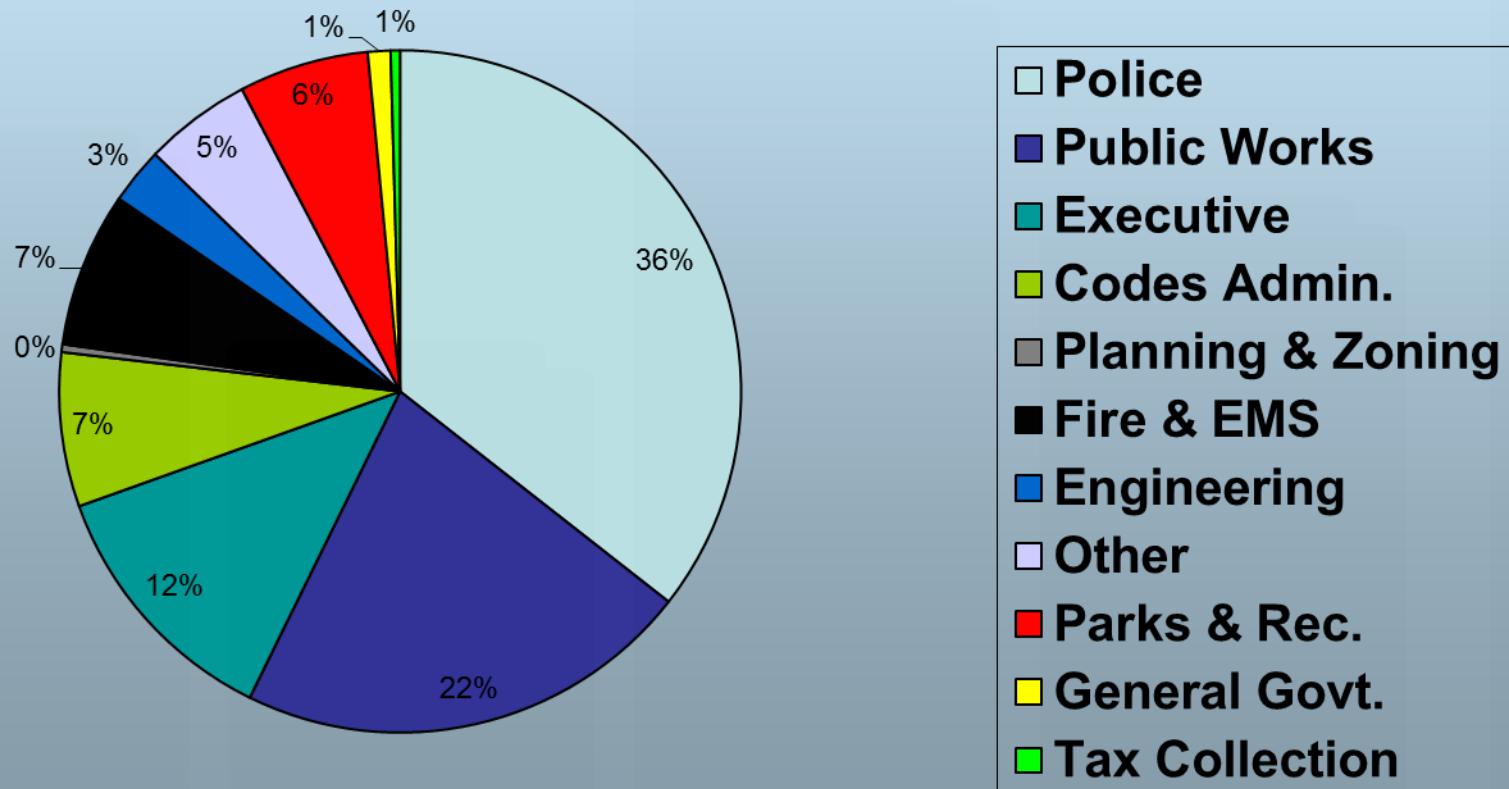
Culture and Recreation

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. The Upland Farms Barn was opened for public use (seasonal – it is not heated yet) in October, 2017. The 2018 Budget includes **\$5,000** as an estimate for rental fees. We expect to receive **\$10,000** in donations towards the annual community Block Party that is held in June. Total revenues budgeted for 2018 are **\$90,200**.

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. The Township processes the quarterly billing of all sewer accounts which has substantially increased the time spent by Township personnel on Authority business. The estimated reimbursement for 2018 is estimated to be **\$234,219.**

2018 General Fund Expenditures by Activity



**Upper Uwchlan Township
2018 Budget**

| | Actual | Actual | Budget | Actual - 9/30/17 | | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|--|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------|------------------|------------------|------------------|
| | | | | 2015 | 2016 | | | | | | | |
| REVENUES | | | | | | | | | | | | |
| 300 - REVENUE | | | | | | | | | | | | |
| 301 PROPERTY TAXES | | | | | | | | | | | | |
| 01-301-000-010 | Current Real Estate Taxes | 918,099 | 951,637 | 970,000 | 922,736 | 970,000 | 983,600 | 13,600 | 1% | 1,001,100 | 1,014,600 | 1,024,600 |
| 01-301-000-013 | Real Estate Tax Refunds | (23,307) | (28,301) | (25,000) | (27,410) | (25,000) | (25,000) | - | 0% | (25,000) | (25,000) | (25,000) |
| 01-301-000-030 | Delinquent Real Estate Taxes | 16,587 | 22,795 | 30,000 | 15,612 | 30,000 | 30,000 | - | 0% | 30,000 | 30,000 | 30,000 |
| Total 301 PROPERTY TAXES | | 911,379 | 946,131 | 975,000 | 910,938 | 975,000 | 988,600 | 13,600 | 1% | 1,006,100 | 1,019,600 | 1,029,600 |
| 301.7 HYDRANT TAX | | | | | | | | | | | | |
| 01-301-000-071 | Hydrant Tax | 59,839 | 68,130 | 65,000 | 66,996 | 65,000 | 65,000 | - | 0% | 67,000 | 68,000 | 69,000 |
| Total 301.7 HYDRANT TAX | | 59,839 | 68,130 | 65,000 | 66,996 | 65,000 | 65,000 | - | 0% | 67,000 | 68,000 | 69,000 |
| 310 EARNED INCOME & TRANSFER TAX | | | | | | | | | | | | |
| 01-310-000-010 | Real Estate Transfer Tax | 475,726 | 513,032 | 350,000 | 347,750 | 375,000 | 523,750 | 148,750 | 40% | 681,250 | 611,250 | 550,000 |
| 01-310-000-020 | Earned Income Tax, current | 3,201,837 | 3,399,680 | 3,605,000 | 2,869,475 | 3,677,100 | 3,735,904 | 58,804 | 2% | 3,810,622 | 3,886,834 | 3,964,571 |
| 01-310-000-021 | EIT Commissions Paid | (42,706) | (45,389) | (49,028) | (38,618) | (50,009) | (50,808) | (799) | 2% | (51,824) | (52,861) | (53,918) |
| Total 310 EARNED INC & TRANSFER TAX | | 3,634,858 | 3,867,323 | 3,905,972 | 3,178,607 | 4,002,091 | 4,208,845 | 206,754 | 5% | 4,440,047 | 4,445,223 | 4,460,653 |
| 320 PERMITS | | | | | | | | | | | | |
| 01-320-000-010 | Building Permits | 229,292 | 243,781 | 100,000 | 318,238 | 150,000 | 490,000 | 340,000 | 227% | 510,000 | 414,000 | 330,000 |
| 01-320-000-020 | Use & Occupancy Permits | 12,585 | 13,310 | 8,000 | 14,595 | 8,000 | 8,000 | - | 0% | 8,000 | 8,000 | 8,000 |
| 01-320-000-030 | Sign Permits | - | - | 100 | - | 100 | 100 | - | 0% | 100 | 100 | 100 |
| 01-320-000-040 | Contractors Permits | 2,450 | 3,010 | 2,000 | 1,950 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 |
| 01-320-000-050 | Refinance Certification Fees | 3,270 | 4,650 | 4,000 | 3,075 | 4,000 | 4,500 | 500 | 13% | 4,500 | 4,500 | 4,500 |
| Total 320 PERMITS | | 247,596 | 264,751 | 114,100 | 337,858 | 164,100 | 504,600 | 340,500 | 207% | 524,600 | 428,600 | 344,600 |
| 321 CABLE FRANCHISE FEES | | | | | | | | | | | | |
| 01-321-000-080 | Cable TV Franchise Fees | 246,377 | 254,069 | 250,000 | 186,446 | 250,000 | 250,000 | - | 0% | 255,000 | 257,000 | 259,000 |
| Total 321 CABLE FRANCHISE FEES | | 246,377 | 254,069 | 250,000 | 186,446 | 250,000 | 250,000 | - | 0% | 255,000 | 257,000 | 259,000 |
| 331 POLICE FINES | | | | | | | | | | | | |
| 01-331-000-010 | Vehicles Code Violations | 52,499 | 49,160 | 60,000 | 36,429 | 60,000 | 50,000 | (10,000) | -17% | 50,000 | 50,000 | 50,000 |
| 01-331-000-011 | Reports/Fingerprints | 2,181 | 1,712 | 2,000 | 1,228 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 |
| 01-331-000-012 | Solicitation Permits | 899 | 25 | 500 | 200 | 500 | 500 | - | 0% | 500 | 500 | 500 |
| 01-331-000-050 | Reimbursed Police Wages | 3,140 | 3,771 | 1,000 | 2,435 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 |
| Total 331 POLICE FINES | | 58,719 | 54,668 | 63,500 | 40,292 | 63,500 | 53,500 | (10,000) | -16% | 53,500 | 53,500 | 53,500 |
| 341 Interest Earnings | | | | | | | | | | | | |
| 01-341-000-001 | Interest Income | 17,118 | 14,222 | 15,000 | 13,471 | 15,000 | 18,000 | 3,000 | 20% | 18,000 | 18,000 | 18,000 |
| Total 341 Interest Earnings | | 17,118 | 14,222 | 15,000 | 13,471 | 15,000 | 18,000 | 3,000 | 20% | 18,000 | 18,000 | 18,000 |
| 342 RENTS & ROYALTIES | | | | | | | | | | | | |
| 01-342-000-001 | Rental Property Income | 14,000 | 24,000 | 24,000 | 18,000 | 24,000 | 24,000 | - | 0% | 24,000 | 24,000 | 24,000 |
| Total 342 RENTS & ROYALTIES | | 14,000 | 24,000 | 24,000 | 18,000 | 24,000 | 24,000 | - | 0% | 24,000 | 24,000 | 24,000 |
| 354 GRANTS | | | | | | | | | | | | |
| 01-351-000-003 | Federal Grants | - | 73,375 | - | - | - | - | - | 0% | 0% | 0% | 0% |
| 01-354-000-010 | County Grants | - | - | - | - | - | - | - | #DIV/0! | - | - | - |
| 01-354-000-020 | State Grants | - | 1,808 | 1,808 | - | 1,808 | 148,448 | 146,640 | 8111% | 1,808 | 1,808 | 1,808 |
| 01-354-000-030 | Police Grants | 500 | - | - | - | - | - | - | #DIV/0! | - | - | - |
| Total 354 GRANTS | | 500 | 75,183 | 1,808 | - | 1,808 | 148,448 | 146,640 | 8111% | 1,808 | 1,808 | 1,808 |

**Upper Uwchlan Township
2018 Budget**

| | Actual 2015 | Actual 2016 | Budget 2016 | Actual - 9/30/17 | | Budget 2017 | Budget 2018 | \$ Inc/(Dec) '17 Bud | % Inc/(Dec) | Budget 2019 | Budget 2020 | Budget 2021 | Budget 2022 |
|---|-----------------------------------|------------------|------------------|---------------------|------------------|------------------|------------------|-------------------------|----------------|------------------|------------------|------------------|------------------|
| | | | | 2017 | 2017 | | | | | | | | |
| 355/356 INTERGOVERNMENTAL REVENUES | | | | | | | | | | | | | |
| 01-355-000-001 | PURTA | 6,300 | 5,173 | 6,000 | - | 6,000 | 5,000 | (1,000) | -17% | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-355-000-004 | Alcohol Beverage Tax | 400 | - | 400 | 200 | 400 | 400 | - | 0% | 400 | 400 | 400 | 400 |
| 01-355-000-005 | State Aid, Police Pension | 86,258 | 96,242 | 85,000 | 100,942 | 85,000 | 85,000 | - | 0% | 85,000 | 85,000 | 85,000 | 85,000 |
| 01-355-000-006 | State Aid, Non-Uniform Pension | 50,971 | 61,245 | 55,000 | 73,412 | 55,000 | 55,000 | - | 0% | 55,000 | 55,000 | 55,000 | 55,000 |
| 01-355-000-007 | Foreign Fire Insurance Tax | 104,016 | 103,584 | 112,000 | 95,002 | 112,000 | 112,000 | - | 0% | 112,000 | 112,000 | 112,000 | 112,000 |
| Total 355/356 MISCELLANEOUS TAXES | | 247,945 | 266,244 | 258,400 | 269,556 | 258,400 | 257,400 | (1,000) | 0% | 257,400 | 257,400 | 257,400 | 257,400 |
| 361 CHARGES FOR SERVICE/FEES | | | | | | | | | | | | | |
| 01-361-000-010 | Vehicle Storage Fees | - | - | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-361-000-030 | Zoning/Sub Div/Land Develop | 16,190 | 9,505 | 4,000 | 24,660 | 4,000 | 4,000 | - | 0% | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-361-000-032 | Fees from Engineering | 321,263 | 146,990 | 100,000 | 77,188 | 100,000 | 150,000 | 50,000 | 50% | 150,000 | 150,000 | 150,000 | 150,000 |
| 01-361-000-033 | Admin Fees from Engineering | 14,142 | 3,601 | 8,000 | 1,704 | 8,000 | 8,000 | - | 0% | 8,000 | 8,000 | 8,000 | 8,000 |
| 01-361-000-035 | Admin Fees from Legal | 439 | 625 | 1,500 | 411 | 1,500 | 1,500 | - | 0% | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-361-000-036 | Legal Services Fees | 11,710 | 7,957 | 3,000 | 6,582 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-361-000-038 | Sale of Maps & Books | 455 | 388 | 250 | 150 | 250 | 250 | - | 0% | 250 | 250 | 250 | 250 |
| 01-361-000-039 | Fire Inspection Fees | - | - | - | - | - | - | #DIV/0! | - | - | - | - | - |
| 01-361-000-040 | Fees from Engineering - CU | - | 20,876 | - | 19,210 | - | 20,000 | 20,000 | #DIV/0! | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-361-000-042 | Copies | 22 | 45 | 100 | 49 | 100 | 100 | - | 0% | 100 | 100 | 100 | 100 |
| Total 361 CHARGES FOR SERVICE/FEES | | 364,220 | 189,987 | 117,850 | 129,954 | 117,850 | 187,850 | 70,000 | #DIV/0! | 187,850 | 187,850 | 187,850 | 187,850 |
| 367 CULTURE & RECREATION | | | | | | | | | | | | | |
| 01-367-000-010 | Recreation Donations | - | - | 1,000 | - | 1,000 | - | (1,000) | -100% | - | - | - | - |
| 01-367-000-021 | Field Programs | 47,983 | 57,230 | 30,000 | 22,030 | 30,000 | 30,000 | - | 0% | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-367-000-025 | Turf Field Fees | 45,466 | 58,940 | 45,000 | 43,283 | 45,000 | 45,000 | - | 0% | 45,000 | 45,000 | 45,000 | 45,000 |
| 01-367-000-030 | Community Events Donations | 6,800 | 10,580 | 10,000 | 13,725 | 10,000 | 10,000 | - | 0% | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-367-000-040 | History Book Revenue | - | - | 200 | - | 200 | 200 | - | 0% | 200 | 200 | 200 | 200 |
| 01-367-000-045 | Upland Farms Barn Rental Fees | - | - | - | - | 5,000 | 5,000 | 5,000 | #DIV/0! | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-367-000-089 | Donations - Park Equipment | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total 367 CULTURE & RECREATION | | 100,249 | 126,750 | 86,200 | 79,038 | 86,200 | 90,200 | 4,000 | 5% | 90,200 | 90,200 | 90,200 | 90,200 |
| 380 MISC INCOME | | | | | | | | | | | | | |
| 01-380-000-001 | Misc. Revenue | 2,768 | 13,080 | 5,000 | 5,213 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-380-000-010 | Insurance Reimbursement | 3,607 | 8,643 | 3,000 | 1,008 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| Total 380 MISC REVENUE | | 6,376 | 21,723 | 8,000 | 6,221 | 8,000 | 8,000 | - | 0% | 8,000 | 8,000 | 8,000 | 8,000 |
| 392 INTERFUND TRANSFER | | | | | | | | | | | | | |
| 01-392-000-008 | Municipal Authority Reimbursement | 124,021 | 180,357 | 233,246 | 161,408 | 216,667 | 234,219 | 17,551 | 8% | 234,219 | 234,219 | 234,219 | 234,219 |
| | 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 | 2,757 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total 392 INTERFUND TRANSFER | | 126,778 | 180,357 | 233,246 | 161,408 | 216,667 | 234,219 | 17,551 | 8% | 234,219 | 234,219 | 234,219 | 234,219 |
| Total 300 - REVENUE | | 6,035,953 | 6,353,538 | 6,118,076 | 5,398,785 | 6,247,616 | 7,038,662 | 791,046 | 13% | 7,167,724 | 7,093,400 | 7,037,830 | 7,022,793 |
| Total Revenue | | 6,035,953 | 6,353,538 | 6,118,076 | 5,398,785 | 6,247,616 | 7,038,662 | 791,046 | 13% | 7,167,724 | 7,093,400 | 7,037,830 | 7,022,793 |

**Upper Uwchlan Township
2018 Budget**

| | Actual - 9/30/17 | | | | | | | | | | | | |
|---------------------------------------|--------------------------------|---------|---------|---------|---------|--------------|---------|-----------|---------|---------|---------|---------|---------|
| | Actual | Actual | Budget | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget | Budget | |
| | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 | |
| 400 EXPENDITURES | | | | | | | | | | | | | |
| 400 - General Government | | | | | | | | | | | | | |
| 01-400-000-113 | Supervisor's Wages | - | 2,500 | 2,500 | 1,250 | 2,500 | 5,000 | 2,500 | 100% | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-400-000-150 | Payroll Tax Expense | - | 191 | 191 | 96 | 191 | 383 | 191.25 | 100% | 383 | 383 | 383 | 383 |
| 01-400-000-320 | Telephone | 1,572 | 1,552 | 2,000 | 1,562 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-400-000-340 | Public Relations | 1,419 | 4,027 | 6,500 | 312 | 6,500 | 6,500 | - | 0% | 6,500 | 6,500 | 6,500 | 6,500 |
| 01-400-000-341 | Advertising | 5,074 | 4,334 | 7,500 | 1,971 | 7,500 | 7,500 | - | 0% | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-400-000-342 | Printing | 5,162 | 4,574 | 1,000 | 4,344 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-400-000-344 | Community Notice | - | - | 2,000 | - | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-400-000-350 | Insurance - Bonding | 2,731 | 2,881 | 4,500 | 2,636 | 4,500 | 4,255 | (245) | -5% | 4,255 | 4,255 | 4,255 | 4,255 |
| 01-400-000-352 | Insurance - Liability | 23,850 | 21,401 | 22,071 | 17,823 | 24,378 | 15,569 | (8,809) | -36% | 15,569 | 15,569 | 15,569 | 15,569 |
| 01-400-000-420 | Dues/Subscriptions/Memberships | 4,716 | 1,608 | 5,000 | 2,769 | 5,000 | 2,769 | (2,231) | -45% | 2,769 | 2,769 | 2,769 | 2,769 |
| 01-400-000-460 | Meetings & Conferences | 688 | 2,105 | 6,000 | 3,964 | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-400-000-461 | Bank Fees | 69 | 93 | 500 | 7,831 | 500 | 9,000 | 8,500 | 1700% | 9,000 | 9,000 | 9,000 | 9,000 |
| 01-400-000-463 | Misc. Expenses | 7,591 | 6,535 | 2,000 | 960 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| Total 400 - General Government | | 52,871 | 51,801 | 61,762 | 45,518 | 64,069 | 63,975 | (94) | 0% | 63,975 | 63,975 | 63,975 | 63,975 |
| 401 EXECUTIVE | | | | | | | | | | | | | |
| 01-401-000-100 | Administration Wages | 358,057 | 363,948 | 369,717 | 329,703 | 463,336 | 461,785 | (1,551) | 0% | 475,639 | 489,908 | 504,605 | 519,743 |
| 01-401-000-150 | Payroll Tax Expense | 27,916 | 28,268 | 28,283 | 25,391 | 35,445 | 35,327 | (119) | 0% | 36,386 | 37,478 | 40,345 | 43,431 |
| 01-401-000-151 | PSATS Unemployment | 2,148 | 1,140 | 1,140 | 1,170 | 1,170 | 567 | (603) | -52% | 581 | 581 | 586 | 591 |
| 01-401-000-156 | Employee Benefit Expense | 101,918 | 91,046 | 107,212 | 72,587 | 152,289 | 127,351 | (24,938) | -16% | 127,351 | 127,351 | 127,351 | 127,351 |
| 01-401-000-157 | ACA Fees | - | 154 | 600 | 172 | 340 | 243 | (97) | -29% | 276 | 298 | 319 | 340 |
| 01-401-000-160 | Non-Uniform Pension | 25,775 | 28,583 | 26,502 | 35,485 | 35,774 | 41,078 | 5,304 | 15% | 42,311 | 43,580 | 44,888 | 46,234 |
| 01-401-000-174 | Tuition Reimbursement | - | - | 4,000 | - | 4,000 | 4,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-401-000-181 | Longevity Pay | 2,700 | 5,100 | 4,500 | 2,850 | 5,100 | 5,700 | 600 | 12% | 6,300 | 6,900 | 7,500 | 9,600 |
| 01-401-000-183 | Overtime Wages | 3,343 | 7,075 | 5,000 | 3,195 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-401-000-200 | Supplies | 15,936 | 18,594 | 10,000 | 15,175 | 10,000 | 15,000 | 5,000 | 50% | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-401-000-205 | Meals and Meal Allowances | - | 145 | - | - | - | 200 | 200 | #DIV/0! | | | | |
| 01-401-000-215 | Postage | 6,324 | 2,531 | 3,500 | 4,269 | 3,500 | 4,500 | 1,000 | 29% | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-401-000-230 | Gasoline & Oil | 1,330 | 1,234 | 2,200 | 1,124 | 2,200 | 2,200 | - | 0% | 2,200 | 2,200 | 2,200 | 2,200 |
| 01-401-000-235 | Vehicle Maintenance | 321 | 754 | 500 | 158 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| 01-401-000-252 | Repair & Maintenance | - | - | 2,000 | - | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-401-000-316 | Training & Seminars | 7,971 | 7,601 | 7,000 | 6,241 | 7,000 | 10,000 | 3,000 | 43% | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-401-000-317 | Parking & Travel | 1,152 | 1,652 | 1,200 | 775 | 1,200 | 1,200 | - | 0% | 200 | 200 | 200 | 200 |
| 01-401-000-322 | Ipad Expense | 421 | 608 | 600 | 426 | 600 | 600 | - | 0% | 600 | 600 | 600 | 600 |
| 01-401-000-352 | Insurance - Liability | 371 | 317 | 472 | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-401-000-353 | Insurance - Vehicle | 487 | 214 | 936 | 113 | 154 | 186 | 32 | 21% | 300 | 300 | 300 | 300 |
| 01-401-000-354 | Insurance - Workers Comp. | 1,633 | 1,608 | 1,650 | 1,341 | 1,655 | 1,736 | 81 | 5% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-401-000-420 | Dues/Subscriptions/Memberships | 2,040 | 6,772 | 2,500 | 3,901 | 2,500 | 3,901 | 1,401 | 56% | 3,901 | 3,901 | 3,901 | 3,901 |
| 01-401-000-450 | Contracted Services | 5,461 | 7,767 | 6,000 | 11,187 | 6,685 | 7,410 | 725 | 11% | 7,410 | 7,410 | 7,410 | 7,410 |
| Total 401 EXECUTIVE | | 565,303 | 575,111 | 585,512 | 515,262 | 740,449 | 730,485 | (9,964) | -1% | 742,455 | 759,706 | 779,204 | 800,902 |
| 402 AUDIT | | | | | | | | | | | | | |
| 01-402-000-450 | Contracted Services | 24,150 | 24,200 | 24,950 | 25,750 | 24,950 | 27,100 | 2,150 | 9% | 27,900 | 28,800 | 29,300 | 30,200 |
| Total 402 AUDIT | | 24,150 | 24,200 | 24,950 | 25,750 | 24,950 | 27,100 | 2,150 | 9% | 27,900 | 28,800 | 29,300 | 30,200 |

**Upper Uwchlan Township
2018 Budget**

| | | Actual - 9/30/17 | | | | | | | | | | | | |
|--|--------------------------------|------------------|---------|---------|---------|---------|--------------|---------|-----------|---------|---------|---------|---------|--|
| | | Actual | Actual | Budget | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget | Budget | |
| | | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 | |
| 403 TAX COLLECTION | | | | | | | | | | | | | | |
| 01-403-000-100 | Tax Collector Wages | 21,092 | 21,081 | 21,000 | 14,039 | 19,000 | 19,000 | - | 0% | 5,463 | 5,686 | 5,851 | 5,975 | |
| 01-403-000-150 | Payroll Tax Expense | 1,614 | 1,613 | 1,607 | 1,068 | 1,454 | 1,454 | - | 0% | 418 | 435 | 448 | 457 | |
| 01-403-000-200 | Supplies | 343 | 793 | 500 | 91 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | |
| 01-403-000-215 | Postage | 1,602 | 1,640 | 2,000 | 1,587 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | |
| 01-403-000-350 | Insurance - Bonding | 525 | 525 | 600 | - | 600 | 600 | - | 0% | 600 | 600 | 600 | 600 | |
| 01-403-000-450 | Contracted Services | 3,554 | 3,355 | 3,000 | 2,816 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 | |
| Total 403 TAX COLLECTION | | 28,730 | 29,007 | 28,707 | 19,601 | 26,554 | 26,554 | - | 0% | 11,981 | 12,221 | 12,398 | 12,532 | |
| 404 LEGAL | | | | | | | | | | | | | | |
| 01-404-000-305 | Legal Fees CU - Reimbursable | - | 204 | - | - | 500 | 500 | #DIV/0! | | | | | | |
| 01-404-000-310 | Legal Fees - Reimbursable | 13,188 | 15,781 | 10,000 | 12,216 | 10,000 | 9,500 | (500) | -5% | 9,500 | 9,500 | 9,500 | 9,500 | |
| 01-404-000-311 | Legal Fees - Non-Reimbursable | 20,735 | 26,878 | 35,000 | 11,727 | 30,000 | 30,000 | - | 0% | 30,000 | 30,000 | 30,000 | 30,000 | |
| 01-404-000-450 | Contracted Services | 10,995 | 8,711 | 5,000 | - | 5,000 | 5,000 | - | 0% | - | - | - | - | |
| Total 404 LEGAL | | 44,917 | 51,574 | 50,000 | 23,943 | 45,000 | 45,000 | - | 0% | 39,500 | 39,500 | 39,500 | 39,500 | |
| 407 COMPUTER | | | | | | | | | | | | | | |
| 01-407-000-200 | Supplies | 2,329 | 32 | 2,000 | 248 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | |
| 01-407-000-220 | Software | 1,433 | 7,983 | 4,000 | 3,967 | 4,000 | 4,000 | - | 0% | 4,000 | 4,000 | 4,000 | 4,000 | |
| 01-407-000-222 | Hardware | 1,640 | 12,766 | 7,000 | 1,432 | 7,000 | 7,000 | - | 0% | 3,500 | 3,500 | 3,500 | 3,500 | |
| 01-407-000-240 | Web Page | 3,689 | 5 | 5,000 | 6,935 | 5,000 | 6,900 | 1,900 | 38% | 4,000 | 4,000 | 4,000 | 4,000 | |
| 01-407-000-450 | Contracted Services | 47,350 | 64,602 | 43,000 | 50,153 | 52,000 | 73,070 | 21,070 | 41% | 73,070 | 73,070 | 73,070 | 73,070 | |
| Total 407 COMPUTER | | 56,440 | 85,388 | 61,000 | 62,735 | 70,000 | 92,970 | 22,970 | 33% | 86,570 | 86,570 | 86,570 | 86,570 | |
| 408 ENGINEERING | | | | | | | | | | | | | | |
| 01-408-000-305 | Reimbursable Conditional Use | - | 28,544 | - | 6,195 | 25,000 | 25,000 | - | 0% | 25,000 | 25,000 | 25,000 | 25,000 | |
| 01-408-000-310 | Engineering - Reimbursable | 350,382 | 194,658 | 100,000 | 69,949 | 75,000 | 75,000 | - | 0% | 100,000 | 100,000 | 100,000 | 100,000 | |
| 01-408-000-311 | Traffic Engineering | 400 | 16,581 | 10,000 | 27,491 | 25,000 | 25,000 | - | 0% | 25,000 | 25,000 | 25,000 | 25,000 | |
| 01-408-000-313 | Engineering - Non-Reimbursable | 20,457 | 18,077 | 20,000 | 9,627 | 20,000 | 20,000 | - | 0% | 20,000 | 20,000 | 20,000 | 20,000 | |
| 01-408-000-366 | Ordinance Update | - | - | 4,500 | - | 4,500 | 4,500 | - | 0% | 4,500 | 4,500 | 4,500 | 4,500 | |
| 01-408-000-367 | General Planning | 15,111 | 26,086 | 4,000 | 9,462 | 4,000 | 10,000 | 6,000 | 150% | 10,000 | 10,000 | 10,000 | 10,000 | |
| 01-408-000-368 | MS-4 Expenses | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | |
| 01-408-000-369 | Water Resource Protection Fee | - | - | - | - | - | - | - | #DIV/0! | 10,063 | 20,126 | 20,126 | 20,126 | |
| Total 408 ENGINEERING | | 386,350 | 283,946 | 138,500 | 122,724 | 153,500 | 159,500 | 6,000 | 4% | 194,563 | 204,626 | 204,626 | 204,626 | |
| 409 TOWNSHIP PROPERTIES | | | | | | | | | | | | | | |
| | PUBLIC WORKS BUILDING | | | | | | | | | | | | | |
| 01-409-001-200 | Supplies | 109 | 513 | 1,000 | 656 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 | |
| 01-409-001-231 | Propane & Heating | 13,680 | 7,483 | 13,000 | 12,165 | 13,000 | 13,000 | - | 0% | 13,000 | 13,000 | 13,000 | 13,000 | |
| 01-409-001-250 | Maintenance & Repairs | 10,679 | 10,461 | 15,500 | 6,496 | 16,150 | 16,150 | - | 0% | 16,150 | 16,150 | 16,150 | 16,150 | |
| 01-409-001-320 | Telephone | 1,236 | 1,600 | 1,700 | 3,190 | 1,700 | 1,700 | - | 0% | 1,700 | 1,700 | 1,700 | 1,700 | |
| 01-409-001-351 | Insurance - Property | 6,619 | 4,041 | 4,680 | 3,011 | 4,118 | 6,893 | 2,774 | 67% | 6,893 | 6,893 | 6,893 | 6,893 | |
| 01-409-001-360 | Utilities | 5,234 | 6,441 | 12,000 | 4,947 | 12,000 | 12,000 | - | 0% | 12,000 | 12,000 | 12,000 | 12,000 | |
| 01-409-001-450 | Contracted Services | 16,431 | 3,546 | 4,000 | 2,403 | 5,820 | 4,370 | (1,450) | -25% | 4,370 | 4,370 | 4,370 | 4,370 | |
| Total 409-001 PUBLIC WORKS BUILDING | | 53,988 | 34,085 | 51,880 | 32,868 | 53,788 | 55,113 | 1,324 | 2% | 55,113 | 55,113 | 55,113 | 55,113 | |

**Upper Uwchlan Township
2018 Budget**

| | | Actual - 9/30/17 | | | | | | | | | | | | #DIV/0! |
|--|---------------------------------|------------------|----------------|----------------|---------------|----------------|----------------|--------------|-----------|----------------|----------------|----------------|----------------|---------|
| | | Actual | Actual | Budget | Budget | Budget | \$ Inc/Dec | % | Budget | Budget | Budget | Budget | Budget | |
| | | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/Dec | 2019 | 2020 | 2021 | 2022 | |
| TOWNSHIP BUILDING | | | | | | | | | | | | | | |
| 01-409-003-101 | Employee Cost Allocation | 1,629 | - | - | - | - | - | - | - | - | - | - | - | |
| 01-409-003-200 | Supplies | 1,815 | 1,984 | 2,000 | 1,039 | 2,000 | 2,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 | |
| 01-409-003-231 | Propane & Heating Oil | 1,110 | - | 5,000 | - | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 | |
| 01-409-003-250 | Maintenance & Repairs | 5,544 | 5,822 | 8,000 | 17,755 | 8,000 | 8,000 | - | 0% | 8,000 | 8,000 | 8,000 | 8,000 | |
| 01-409-003-320 | Telephone | 7,606 | 9,934 | 7,000 | 8,080 | 7,000 | 7,000 | - | 0% | 7,000 | 7,000 | 7,000 | 7,000 | |
| 01-409-003-351 | Insurance - Property | 6,619 | 4,041 | 6,240 | 3,011 | 4,118 | 6,893 | 2,774 | 67% | 6,893 | 6,893 | 6,893 | 6,893 | |
| 01-409-003-360 | Utilities | 17,753 | 17,048 | 15,000 | 16,549 | 15,000 | 15,000 | - | 0% | 15,000 | 15,000 | 15,000 | 15,000 | |
| 01-409-003-450 | Contracted Services | 21,725 | 26,840 | 20,000 | 15,092 | 25,000 | 25,000 | - | 0% | 25,000 | 25,000 | 25,000 | 25,000 | |
| Total 409-003 TOWNSHIP BUILDING | | 63,799 | 65,669 | 63,240 | 61,526 | 66,118 | 68,893 | 2,774 | 4% | 67,893 | 67,893 | 67,893 | 67,893 | |
| MILFORD ROAD BUILDING | | | | | | | | | | | | | | |
| 01-409-004-200 | Supplies | - | - | 500 | - | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | |
| 01-409-004-231 | Propane & Heating Oil | 1,219 | - | 1,500 | 1,104 | 1,500 | 1,500 | - | 0% | 1,500 | 1,500 | 1,500 | 1,500 | |
| 01-409-004-250 | Maintenance & Repairs | 1,133 | - | 3,000 | - | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 | |
| 01-409-004-320 | Telephone | 1,542 | 2,023 | 1,200 | 2,179 | 1,600 | 1,600 | - | 0% | 1,600 | 1,600 | 1,600 | 1,600 | |
| 01-409-004-351 | Insurance - Property | 165 | 101 | 312 | 602 | 824 | 1,379 | 555 | 67% | 1,379 | 1,379 | 1,379 | 1,379 | |
| 01-409-004-360 | Utilities | 5,251 | 914 | 2,500 | 863 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | |
| 01-409-004-450 | Contracted Services | 329 | 323 | 500 | 228 | 1,100 | 1,100 | - | 0% | 1,100 | 1,100 | 1,100 | 1,100 | |
| Total 409-004 MILFORD ROAD | | 9,639 | 3,361 | 9,512 | 4,976 | 10,524 | 11,079 | 555 | 5% | 9,979 | 9,979 | 9,979 | 9,979 | |
| Total 409 TOWNSHIP PROPERTIES TOTAL | | 127,426 | 103,115 | 124,632 | 99,370 | 130,430 | 135,084 | 4,654 | 4% | 132,984 | 132,984 | 132,984 | 132,984 | |
| 410 POLICE EXPENSES | | | | | | | | | | | | | | |
| 01-410-000-100 | Police Wages | 1,028,456 | 1,085,551 | 1,061,032 | 810,990 | 1,101,367 | 1,169,409 | 68,042 | 6% | 1,204,491 | 1,240,626 | 1,277,845 | 1,316,180 | |
| 01-410-000-110 | Police Wages - WC reimbursement | - | - | - | - | - | - | - | 0% | - | - | - | - | |
| 01-410-000-150 | Payroll Tax Expense | 83,001 | 87,973 | 81,169 | 65,973 | 84,255 | 89,460 | 5,205 | 6% | 92,144 | 94,908 | 97,755 | 100,688 | |
| 01-410-000-151 | Unemployment Compensation | 3,905 | 2,455 | 2,470 | 2,435 | 2,535 | 1,170 | (1,365) | -54% | 1,170 | 1,170 | 1,170 | 1,170 | |
| 01-410-000-156 | Employee Benefit Expense | 372,200 | 358,272 | 405,473 | 240,554 | 345,027 | 319,082 | (25,945) | -8% | 319,082 | 319,082 | 319,082 | 319,082 | |
| 01-410-000-158 | Medical Expense Reimbursement | 6,654 | 8,390 | 7,500 | 3,676 | 7,500 | 9,000 | 1,500 | 20% | 9,000 | 9,000 | 9,000 | 9,000 | |
| 01-410-000-160 | Pension Expense | 174,599 | 153,959 | 153,959 | 150,060 | 150,060 | 218,009 | 67,949 | 45% | 222,369 | 226,817 | 231,353 | 235,980 | |
| 01-410-000-174 | Tuition Reimbursement | 31,902 | 31,043 | 18,000 | 3,645 | 15,000 | 12,000 | (3,000) | -20% | 12,000 | 12,000 | 12,000 | 12,000 | |
| 01-410-000-181 | Longevity Pay | 16,600 | 16,800 | 18,000 | 16,200 | 18,200 | 19,400 | 1,200 | 7% | 19,800 | 20,200 | 20,600 | 20,800 | |
| 01-410-000-182 | Education Incentive | 2,000 | 3,000 | 2,250 | 3,500 | 3,500 | 3,500 | - | 0% | 3,500 | 3,500 | 3,500 | 3,500 | |
| 01-410-000-183 | Overtime Wages | 36,510 | 39,045 | 38,000 | 28,177 | 42,000 | 42,000 | - | 0% | 42,000 | 42,000 | 42,000 | 42,000 | |
| 01-410-000-187 | Court Time Wages | 7,573 | 8,852 | 12,000 | 9,315 | 12,000 | 12,000 | - | 0% | 12,000 | 12,000 | 12,000 | 12,000 | |
| 01-410-000-191 | Uniform & Boot Allowances | 10,700 | 10,700 | 10,700 | 10,150 | 10,700 | 11,250 | 550 | 5% | 11,600 | 11,600 | 11,600 | 11,600 | |
| 01-410-000-200 | Supplies | 7,184 | 6,004 | 9,000 | 6,356 | 12,000 | 12,000 | - | 0% | 12,000 | 12,000 | 12,000 | 12,000 | |
| 01-410-000-215 | Postage | 776 | 750 | 750 | 750 | 750 | 750 | - | 0% | 750 | 750 | 750 | 750 | |
| 01-410-000-230 | Gasoline & Oil | 25,281 | 19,763 | 35,000 | 19,816 | 25,000 | 25,000 | - | 0% | 40,000 | 40,000 | 40,000 | 40,000 | |
| 01-410-000-235 | Vehicle Maintenance | 16,363 | 27,449 | 20,000 | 12,675 | 30,000 | 30,000 | - | 0% | 20,000 | 20,000 | 20,000 | 20,000 | |
| 01-410-000-238 | Clothing/Uniforms | 5,832 | 4,913 | 5,000 | 3,786 | 5,000 | 5,000 | - | 0% | 5,500 | 5,500 | 5,500 | 5,500 | |
| 01-410-000-250 | Maintenance & Repairs | 4,341 | 1,949 | 6,500 | 1,795 | 1,500 | 2,500 | 1,000 | 67% | 6,500 | 6,500 | 6,500 | 6,500 | |
| 01-410-000-260 | Small Tools & Equipment | 4,817 | 5,203 | 6,000 | 2,719 | 7,000 | 7,000 | - | 0% | 7,000 | 7,000 | 7,000 | 7,000 | |

**Upper Uwchlan Township
2018 Budget**

| | | Actual - 9/30/17 | | | | | | | | | | | | | | |
|---|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------|------------------|------------------|------------------|------------------|--|--|--|
| | | Actual | | | Budget | | Budget | | \$ Inc/(Dec) | | % | | Budget | | | |
| | | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 | | | |
| 01-410-000-311 | Non-Reimbursable Legal | 32 | - | 3,000 | | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 | | | |
| 01-410-000-316 | Training & Seminars | 11,818 | 14,960 | 14,500 | 8,810 | 14,500 | 14,500 | - | 0% | 14,500 | 14,500 | 14,500 | 14,500 | | | |
| 01-410-000-317 | Parking & Travel | 205 | (14) | 250 | 473 | 400 | 500 | 100 | 25% | 500 | 500 | 500 | 500 | | | |
| 01-410-000-320 | Telephone | 3,658 | 3,511 | 8,000 | 2,953 | 8,000 | 8,000 | - | 0% | 8,000 | 8,000 | 8,000 | 8,000 | | | |
| 01-410-000-322 | Ipad Expense | 791 | 719 | 500 | 336 | 600 | 600 | - | 0% | 600 | 600 | 600 | 600 | | | |
| 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 | 5,829 | 5,037 | 6,500 | 6,028 | 7,000 | 10,000 | 3,000 | 43% | 10,000 | 10,000 | 10,000 | 10,000 | | | |
| 01-410-000-342 | Police Accreditation | 5,647 | 14,632 | 6,000 | 5,717 | 13,500 | 13,500 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 | | | |
| 01-410-000-352 | Insurance - Liability | 13,689 | 14,991 | 13,359 | 9,453 | 12,930 | 14,921 | 1,991 | 15% | 14,921 | 14,921 | 14,921 | 14,921 | | | |
| 01-410-000-353 | Insurance - Vehicles | 2,005 | 893 | 5,304 | 3,533 | 4,832 | 4,541 | (291) | -6% | 5,000 | 5,000 | 5,000 | 5,000 | | | |
| 01-410-000-354 | Insurance - Workers Comp. | 34,741 | 29,337 | 35,750 | 29,060 | 35,864 | 37,619 | 1,755 | 5% | 36,000 | 36,000 | 36,000 | 36,000 | | | |
| 01-410-000-420 | Dues/Subscriptions/Memberships | 460 | 735 | 750 | 425 | 750 | 750 | - | 0% | 750 | 750 | 750 | 750 | | | |
| 01-410-000-450 | Contracted Services | 6,561 | 11,484 | 18,850 | 16,564 | 15,500 | 17,200 | 1,700 | 11% | 17,200 | 17,200 | 17,200 | 17,200 | | | |
| 01-410-000-740 | Computer/Furniture | - | 8,743 | 5,500 | 2,892 | 4,000 | 4,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | | | |
| Total 410 POLICE EXPENSES | | 1,924,130 | 1,977,099 | 2,012,066 | 1,478,816 | 1,995,268 | 2,118,661 | 123,393 | 6% | 2,157,377 | 2,201,123 | 2,246,126 | 2,292,221 | | | |
| 411 - FIRE | | | | | | | | | | | | | | | | |
| 01-411-000-316 | Training & Seminars | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | | | |
| 01-411-000-354 | Insurance - Workers Comp. | 25,550 | 19,302 | 28,000 | 13,475 | 28,000 | 28,000 | - | 0% | 29,400 | 30,870 | 32,414 | 34,034 | | | |
| 01-411-000-420 | Dues/Subscriptions/Memberships | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | | | |
| 01-411-000-450 | Contracted Services | 1,566 | - | - | - | - | - | - | #DIV/0! | - | - | - | - | | | |
| 01-411-000-451 | Hydrant Expenses - Aqua | 62,568 | 57,354 | 60,000 | 55,053 | 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 | 74,282 | 74,282 | 74,282 | 76,630 | 74,282 | 74,282 | - | 0% | 74,282 | 74,282 | 74,282 | 74,282 | | | |
| 01-411-001-003 | Contributions - Lionville Capital | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | | | |
| 01-411-001-004 | Contributions - Glenmoore | 8,549 | 8,549 | 8,549 | 8,549 | 8,549 | 8,549 | - | 0% | 8,500 | 8,500 | 8,500 | 8,500 | | | |
| 01-411-001-005 | Contributions - E. Brandywine | 13,905 | 13,905 | 13,905 | 15,908 | 15,908 | 15,908 | - | 0% | 15,908 | 15,908 | 15,908 | 15,908 | | | |
| 01-411-001-006 | Reimbursement - Uwchlan Twp. | 2,265 | 2,346 | 2,300 | - | 2,300 | 2,300 | - | 0% | 2,400 | 2,500 | 2,600 | 2,700 | | | |
| 01-411-001-007 | Reimbursement - E. Brandywine Twp. | 269 | - | - | - | 200 | 200 | - | 0% | - | - | - | - | | | |
| 01-411-002-530 | Contributions - Fire Relief Funds | 104,016 | 103,584 | 112,000 | 95,002 | 112,000 | 112,000 | - | 0% | 112,000 | 112,000 | 112,000 | 112,000 | | | |
| Total 411 FIRE | | 367,130 | 353,482 | 373,196 | 338,777 | 375,399 | 375,399 | - | 0% | 376,650 | 378,220 | 379,864 | 381,584 | | | |
| 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 | | 394,168 | 380,520 | 400,234 | 365,815 | 402,437 | 402,437 | - | 0% | 403,688 | 405,258 | 406,902 | 408,622 | | | |
| 413 CODES ADMINISTRATION | | | | | | | | | | | | | | | | |
| 01-413-000-100 | Code Administrator Wages | 219,850 | 226,960 | 222,470 | 170,307 | 229,144 | 236,017 | 6,873 | 3% | 243,098 | 250,391 | 257,902 | 265,640 | | | |
| 01-413-000-150 | Payroll Tax Expense | 17,193 | 17,754 | 17,019 | 13,468 | 17,530 | 18,055 | 526 | 3% | 18,597 | 19,155 | 19,730 | 20,321 | | | |
| 01-413-000-151 | Unemployment Compensation | 1,454 | 570 | 570 | 585 | 585 | 270 | (315) | -54% | 277 | 284 | 290 | 311 | | | |
| 01-413-000-156 | Employee Benefit Expense | 77,855 | 78,435 | 79,021 | 55,086 | 79,781 | 73,618 | (6,163) | -8% | 73,618 | 73,618 | 73,618 | 73,618 | | | |
| 01-413-000-160 | Pension Expense | 17,718 | 19,648 | 18,218 | 20,441 | 17,692 | 24,445 | 6,752 | 38% | 25,178 | 25,933 | 26,711 | 27,513 | | | |
| 01-413-000-181 | Longevity Pay | 4,500 | 6,300 | 6,300 | 6,600 | 6,600 | 6,900 | 300 | 5% | 7,200 | 7,500 | 7,800 | 8,100 | | | |
| 01-413-000-200 | Supplies | 520 | 2,719 | 1,000 | 1,905 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 | | | |
| 01-413-000-230 | Gasoline & Oil | 4,475 | 2,676 | 3,800 | 2,073 | 3,800 | 3,800 | - | 0% | 3,800 | 3,800 | 3,800 | 3,800 | | | |
| 01-413-000-235 | Vehicle Maintenance | 2,535 | 2,972 | 1,500 | 133 | 1,500 | 1,500 | - | 0% | 1,500 | 1,500 | 1,500 | 1,500 | | | |
| 01-413-000-316 | Training & Seminars | 1,438 | 903 | 3,000 | 1,300 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 | | | |
| 01-413-000-317 | Parking & Travel | 161 | 373 | 1,000 | 397 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 | | | |
| 01-413-000-320 | Telephone | 1,458 | 2,225 | 2,000 | 875 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | | | |
| 01-413-000-322 | Ipad Expense | 491 | 449 | 600 | 336 | 600 | 600 | - | 0% | 600 | 600 | 600 | 600 | | | |
| 01-413-000-352 | Insurance - Liability | 371 | 317 | 471 | - | - | - | - | #DIV/0! | 500 | 500 | 500 | 500 | | | |
| 01-413-000-353 | Insurance - Vehicles | 487 | 244 | 1,248 | 225 | 308 | 373 | 65 | 21% | 1,000 | 1,000 | 1,000 | 1,000 | | | |

**Upper Uwchlan Township
2018 Budget**

| | | Actual - 9/30/17 | | | | | | | | | | | | |
|--|--|------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|----------------|----------------|----------------|----------------|--|
| | | Actual | | | Budget | | Budget | | \$ Inc/(Dec) | | % | | Budget | |
| | | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 | |
| 01-413-000-354 | Insurance - Workers Comp. | 1,603 | 1,608 | 1,650 | 1,341 | 1,655 | 1,736 | 81 | 5% | 1,700 | 1,800 | 1,900 | 2,000 | |
| 01-413-000-420 | Dues/Subscriptions/Memberships | 10,728 | 4,740 | 7,500 | 1,440 | 7,500 | 7,000 | (500) | -7% | 5,000 | 5,000 | 5,000 | 5,000 | |
| 01-413-000-450 | Contracted Services | - | - | - | 5,200 | 53,760 | 53,760 | - | 0% | 53,760 | 54,835 | 55,932 | 57,051 | |
| 01-413-000-460 | Meetings & Conferences | - | 519 | - | - | - | - | - | - | - | - | - | - | |
| Total 413 CODES ADMINISTRATION | | 362,837 | 369,412 | 367,367 | 281,712 | 427,455 | 435,074 | 7,619 | 2% | 442,827 | 452,915 | 463,283 | 473,952 | |
| 414 PLANNING & ZONING | | | | | | | | | | | | | | |
| <i><u>General Planning</u></i> | | | | | | | | | | | | | | |
| 01-414-001-116 | Compensation | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | |
| 01-414-001-200 | Supplies | 28 | - | 500 | 6 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | |
| 01-414-001-301 | Court Reporter | 1,482 | 1,209 | 1,500 | 488 | 1,500 | 1,500 | - | 0% | 1,500 | 1,500 | 1,500 | 1,500 | |
| 01-414-001-315 | Legal Fees | 15,755 | 3,039 | 3,000 | 180 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 | |
| 01-414-001-365 | Comp Plan Update | - | - | - | - | - | - | - | #DIV/0! | 5,000 | 5,000 | 5,000 | 5,000 | |
| 01-414-001-366 | Ordinance Update | - | 884 | 3,000 | - | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 | |
| 01-414-001-367 | General Planning | 563 | 1,095 | 3,000 | 376 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 | |
| 01-414-001-368 | Advertising | 3,125 | 3,581 | 500 | 346 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | |
| 01-414-001-451 | Act 209 | 42,112 | 20,011 | 40,000 | - | - | - | - | #DIV/0! | 1,000 | 1,000 | 1,000 | 1,000 | |
| Total 414-001 Planning | | 63,064 | 29,819 | 51,500 | 1,395 | 11,500 | 11,500 | - | 0% | 17,500 | 17,500 | 17,500 | 17,500 | |
| <i><u>Village Concept</u></i> | | | | | | | | | | | | | | |
| 01-414-002-367 | General Planning | - | - | 8,000 | 180 | 8,000 | 1,000 | (7,000) | -88% | 4,000 | 4,000 | 4,000 | 4,000 | |
| Total 414-002 Village Concept | | - | - | 8,000 | 180 | 8,000 | 1,000 | (7,000) | -88% | 4,000 | 4,000 | 4,000 | 4,000 | |
| <i><u>Zoning</u></i> | | | | | | | | | | | | | | |
| 01-414-003-100 | Zoning Board Compensation | - | - | 800 | - | 800 | 800 | - | 0% | 800 | 800 | 800 | 800 | |
| 01-414-003-301 | Court Reporter | 2,850 | 1,890 | 2,000 | 48 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | |
| 01-414-003-315 | Legal Fees | 6,599 | 675 | 6,000 | 158 | 6,000 | 6,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | |
| 01-414-003-450 | Contracted Services | 3,250 | - | 1,000 | 365 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 | |
| Total 414-003 Zoning | | 12,699 | 2,565 | 9,800 | 570 | 9,800 | 9,800 | - | 0% | 5,800 | 5,800 | 5,800 | 5,800 | |
| Total 414 PLANNING & ZONING | | 75,763 | 32,384 | 69,300 | 2,145 | 29,300 | 22,300 | (7,000) | -24% | 27,300 | 27,300 | 27,300 | 27,300 | |
| 415 EMERGENCY OPERATIONS | | | | | | | | | | | | | | |
| 01-415-000-200 | Supplies | 770 | 355 | 1,500 | 1,804 | 2,000 | 2,000 | - | 0% | 500 | 500 | 500 | 500 | |
| 01-415-000-260 | Small Tools & Equipment | 2,548 | - | 1,000 | - | 1,000 | 1,000 | - | 0% | 500 | 500 | 500 | 500 | |
| 01-415-000-316 | Training & Seminars | 1,134 | 128 | 1,200 | 95 | 1,200 | 1,200 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 | |
| 01-415-000-317 | Parking & Travel | - | - | 100 | - | 400 | 400 | - | 0% | 100 | 100 | 100 | 100 | |
| 01-415-000-320 | Telephone | 2,598 | 1,682 | 1,200 | 1,395 | 1,200 | 1,200 | - | 0% | 1,200 | 1,200 | 1,200 | 1,200 | |
| 01-415-000-330 | Other Services/Charges | - | 120 | 500 | 120 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | |
| 01-415-000-420 | Dues/Subscriptions/Memberships | - | 30 | - | - | 50 | 50 | - | 0% | 50 | 50 | 50 | 50 | |
| 01-415-000-450 | Contracted Services | - | - | 500 | - | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | |
| 01-415-000-740 | Computer/Furniture | 217 | - | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 | |
| Total 415 EMERGENCY OPERATIONS | | 7,266 | 2,315 | 7,000 | 3,414 | 7,850 | 7,850 | - | 0% | 7,350 | 7,350 | 7,350 | 7,350 | |
| 422 - 456 OTHER SERVICES | | | | | | | | | | | | | | |
| 01-422-000-530 | SPCA Contract | 4,170 | 2,700 | 4,000 | 2,062 | 4,120 | 4,244 | 124 | 3% | 4,371 | 4,502 | 4,637 | 4,776 | |
| 01-422-000-601 | DARC | 14,320 | 12,640 | 13,040 | 14,640 | 15,280 | 15,987 | 707 | 5% | 15,987 | 15,987 | 15,987 | 15,987 | |
| 01-456-000-530 | Downington Senior Center Contributions - Library | 5,000 | 5,000 | 5,000 | - | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 | |
| Total EMERGENCY & OTHER | | 23,490 | 20,340 | 22,040 | 16,702 | 24,400 | 27,231 | 2,831 | 12% | 27,358 | 27,489 | 27,624 | 27,763 | |
| Total 414 PLANNING & ZONING | | | | | | | | | | | | | | |
| Total 415 EMERGENCY OPERATIONS | | | | | | | | | | | | | | |
| Total EMERGENCY & OTHER | | | | | | | | | | | | | | |

**Upper Uwchlan Township
2018 Budget**

| | | Actual - 9/30/17 | | | | | | | | | | | | | | |
|--|------------------------------------|------------------|----------|-----------|----------|-----------|-----------|----------|--------------|-----------|-----------|-----------|-----------|--|--|--|
| | | Actual | | | Budget | | Budget | | \$ Inc/(Dec) | | % | | Budget | | | |
| | | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 | | | |
| 433 SIGNS | | | | | | | | | | | | | | | | |
| 01-433-000-200 | Supplies | 4,847 | 4,853 | 5,000 | 6,495 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 | | | |
| 01-433-000-450 | Contracted Services | - | - | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 | | | |
| | | 4,847 | 4,853 | 6,000 | 6,495 | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 | | | |
| 434 SIGNALS | | | | | | | | | | | | | | | | |
| 01-434-000-450 | Contracted Services | 11,729 | 8,759 | 12,700 | 16,518 | 12,700 | 183,300 | 170,600 | 1343% | 12,700 | 12,700 | 12,700 | 12,700 | | | |
| | | 11,729 | 8,759 | 12,700 | 16,518 | 12,700 | 183,300 | 170,600 | 1343% | 12,700 | 12,700 | 12,700 | 12,700 | | | |
| 438 PUBLIC WORKS | | | | | | | | | | | | | | | | |
| 01-438-000-100 | Public Works Wages | 361,799 | 334,013 | 318,702 | 241,852 | 327,423 | 337,247 | 9,824 | 3% | 357,785 | 368,519 | 379,574 | 390,961 | | | |
| 01-438-000-101 | Employee Cost Allocation | (8,143) | - | (175,253) | - | - | - | - | 0% | - | - | - | - | | | |
| 01-438-000-150 | Payroll Tax Expense | 29,716 | 30,102 | 24,381 | 19,106 | 25,048 | 25,799 | 752 | 3% | 27,371 | 28,192 | 29,037 | 29,909 | | | |
| 01-438-000-151 | Unemployment Compensation | 3,166 | 2,355 | 1,330 | 1,377 | 1,360 | 646 | (714) | -53% | 662 | 677 | 709 | 740 | | | |
| 01-438-000-156 | Employee Benefit Expense | 142,352 | 141,095 | 140,372 | 108,869 | 134,109 | 133,912 | (197) | 0% | 133,912 | 133,912 | 133,912 | 133,912 | | | |
| 01-438-000-160 | Pension Expense | 24,202 | 24,688 | 21,155 | 22,224 | 19,439 | 30,424 | 10,985 | 57% | 31,337 | 32,277 | 33,246 | 34,243 | | | |
| 01-438-000-181 | Longevity | 5,100 | 5,100 | 5,100 | 2,550 | 5,700 | 7,050 | 1,350 | 24% | 7,800 | 8,550 | 31,337 | 32,277 | | | |
| 01-438-000-183 | Overtime Wages | 22,845 | 19,140 | 17,000 | 9,483 | 19,100 | 19,100 | - | 0% | 19,100 | 19,100 | 19,100 | 19,100 | | | |
| 01-438-000-200 | Supplies | 39,748 | 22,811 | 36,500 | 19,686 | 46,700 | 49,600 | 2,900 | 6% | 49,600 | 49,600 | 49,600 | 49,600 | | | |
| 01-438-000-205 | Meals and Meal Allowances | - | 420 | - | - | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | | | |
| 01-438-000-230 | Gasoline & Oil | 26,584 | 29,686 | 28,000 | 30,435 | 28,600 | 29,100 | 500 | 2% | 29,100 | 29,100 | 29,100 | 29,100 | | | |
| 01-438-000-235 | Vehicle Maintenance | 8,800 | 8,395 | 13,400 | 10,974 | 13,400 | 13,400 | - | 0% | 13,400 | 13,400 | 13,400 | 13,400 | | | |
| 01-438-000-238 | Uniforms | 3,189 | 2,966 | 2,950 | 2,702 | 3,050 | 3,050 | - | 0% | 3,050 | 3,050 | 3,050 | 3,050 | | | |
| 01-438-000-245 | Highway Supplies | 5,963 | 5,988 | 10,200 | 6,250 | 10,200 | 10,200 | - | 0% | 10,200 | 10,200 | 10,200 | 10,200 | | | |
| 01-438-000-260 | Small Tools & Equipment | 14,545 | 10,822 | 11,700 | 8,616 | 12,820 | 12,750 | (70) | -1% | 12,750 | 12,750 | 12,750 | 12,750 | | | |
| 01-438-000-316 | Training & Seminars | 2,405 | 2,526 | 4,160 | 1,402 | 4,600 | 4,575 | (25) | -1% | 4,575 | 4,575 | 4,575 | 4,575 | | | |
| 01-438-000-317 | Parking and Travel | - | 1,933 | - | 134 | 600 | 600 | - | 0% | 600 | 600 | 600 | 600 | | | |
| 01-438-000-320 | Telephone | 2,138 | 2,838 | 3,000 | 1,998 | 3,000 | 3,000 | - | 0% | 4,000 | 4,000 | 4,000 | 4,000 | | | |
| 01-438-000-322 | Ipad Expense | 491 | 969 | 1,200 | 426 | 1,200 | 1,200 | - | 0% | 1,200 | 1,200 | 1,200 | 1,200 | | | |
| 01-438-000-341 | Advertising | 2,807 | 3,463 | - | 845 | - | - | - | #DIV/0! | - | - | - | - | | | |
| 01-438-000-342 | Accreditation | - | - | 5,000 | - | 5,000 | 5,000 | - | 0% | - | - | - | - | | | |
| 01-438-000-352 | Insurance - Liability | 2,227 | 1,904 | 2,828 | - | - | - | - | #DIV/0! | 2,200 | 2,300 | 2,400 | 2,500 | | | |
| 01-438-000-353 | Insurance - Vehicles | 3,318 | 857 | 5,304 | 4,140 | 5,663 | 5,242 | (421) | -7% | 5,242 | 5,242 | 5,242 | 5,242 | | | |
| 01-438-000-354 | Insurance - Workers Comp. | 13,748 | 18,559 | 8,972 | 7,153 | 8,601 | 8,958 | 356 | 4% | 8,958 | 8,958 | 8,958 | 8,958 | | | |
| 01-438-000-360 | Electric & Heating Oil | - | - | - | - | 3,000 | - | (3,000) | -100% | - | - | - | - | | | |
| 01-438-000-420 | Dues/Subscriptions/Memberships | 100 | 718 | 400 | 165 | 400 | 400 | - | 0% | 400 | 400 | 400 | 400 | | | |
| 01-438-000-450 | Contracted Services | 41,863 | 61,182 | 64,040 | 5,123 | 74,840 | 54,880 | (19,960) | -27% | 54,880 | 54,880 | 54,880 | 54,880 | | | |
| 01-438-000-463 | Miscellaneous | - | - | - | 3,069 | - | - | - | #DIV/0! | - | - | - | - | | | |
| 01-438-000-720 | Road Resurfacing | 174,778 | 206,067 | 206,067 | 190,359 | 206,067 | 244,222 | 38,155 | 19% | 244,222 | 244,222 | 244,222 | 244,222 | | | |
| | | 923,742 | 938,597 | 756,508 | 698,938 | 960,420 | 1,000,855 | 40,436 | 4% | 1,022,843 | 1,036,204 | 1,071,992 | 1,086,320 | | | |
| <u>Public Works - Facilities Division</u> | | | | | | | | | | | | | | | | |
| 01-438-001-100 | Public Works Wages-Facilities Div. | - | 105,638 | 150,166 | 117,970 | 176,654 | 185,694 | 9,040 | 5% | 191,265 | 197,003 | 202,913 | 209,001 | | | |
| 01-438-001-101 | PW Facilities Costs Allocated | - | (93,356) | - | (73,987) | (170,063) | (183,815) | (13,752) | 8% | (183,815) | (183,815) | (183,815) | (183,815) | | | |
| 01-438-001-150 | Payroll Tax Expense | - | 5,470 | 11,488 | 9,580 | 13,514 | 14,206 | 692 | 5% | 14,632 | 15,071 | 15,523 | 15,989 | | | |
| 01-438-001-151 | Unemployment Compensation | - | 441 | 1,298 | 788 | 1,360 | 630 | (730) | -54% | 662 | 693 | 725 | 756 | | | |
| 01-438-001-156 | Employee Benefit Expense | - | 44,612 | 99,658 | 36,708 | 50,831 | 50,721 | (110) | 0% | 50,721 | 50,721 | 50,721 | 50,721 | | | |
| 01-438-001-160 | Pension Expense | - | 6,244 | 9,189 | 7,981 | 7,308 | 8,646 | 1,338 | 18% | 8,906 | 9,173 | 9,448 | 9,732 | | | |
| 01-438-001-181 | Longevity | - | 1,350 | 1,350 | 1,500 | 1,500 | 1,650 | 150 | 10% | 1,800 | 1,950 | 3,600 | 4,050 | | | |
| 01-438-001-183 | Overtime Wages | - | 1,041 | 8,000 | 2,567 | 8,000 | 8,000 | - | 0% | 8,000 | 8,000 | 8,000 | 8,000 | | | |

**Upper Uwchlan Township
2018 Budget**

| | | Actual - 9/30/17 | | | | | | | | | | | | | | |
|----------------------------------|---------------------------------|------------------|-----------|-----------|---------|-----------|-----------|---------|--------------|-----------|-----------|-----------|-----------|--|--|--|
| | | Actual | | | Budget | | Budget | | \$ Inc/(Dec) | | % | | Budget | | | |
| | | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 | | | |
| 01-438-001-230 | Gasoline & Oil | - | 792 | - | 1,987 | - | 1,000 | 1,000 | #DIV/0! | 1,000 | 1,000 | 1,000 | 1,000 | | | |
| 01-438-001-235 | Vehicle Maintenance | - | 620 | - | - | - | 4,500 | 4,500 | #DIV/0! | 4,500 | 4,500 | 4,500 | 4,500 | | | |
| 01-438-001-238 | Uniforms | - | 80 | - | 74 | 900 | 900 | - | 0% | 900 | 900 | 900 | 900 | | | |
| 01-438-001-316 | Training & Seminars | - | - | - | 1,777 | 3,600 | 3,600 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | | | |
| 01-438-001-352 | Insurance - Liability | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | | | |
| 01-438-001-353 | Insurance - Vehicles | - | - | - | 1,343 | 1,836 | 1,685 | (151) | -8% | 1,685 | 1,685 | 1,685 | 1,685 | | | |
| 01-438-001-354 | Insurance - Workers Comp. | - | 669 | 4,228 | 3,574 | 4,641 | 4,932 | 292 | 6% | 4,932 | 4,932 | 4,932 | 4,932 | | | |
| 01-438-001-450 | Contracted Services | | 60 | | | | - | - | #DIV/0! | - | - | - | - | | | |
| | | - | 73,661 | 285,377 | 111,860 | 100,082 | 102,351 | 2,269 | 2% | 107,188 | 113,814 | 122,133 | 129,451 | | | |
| Total 438 PUBLIC WORKS | | 923,742 | 1,012,258 | 1,041,885 | 810,798 | 1,060,502 | 1,103,206 | 42,704 | 4% | 1,130,032 | 1,150,018 | 1,194,125 | 1,215,771 | | | |
| 439 ROAD CONSTRUCTION | | | | | | | | | | | | | | | | |
| 01-439-000-752 | East West Link | 12,263 | 38,600 | - | - | - | - | - | #DIV/0! | - | - | - | - | | | |
| | | 12,263 | 38,600 | - | - | - | - | - | #DIV/0! | - | - | - | - | | | |
| 454 PARK & RECREATION | | | | | | | | | | | | | | | | |
| | <i><u>Parks - General</u></i> | | | | | | | | | | | | | | | |
| 01-454-001-101 | Park Wage Allocation | 6,515 | 93,356 | 175,253 | 73,987 | 170,063 | 183,815 | 13,752 | 8% | 183,815 | 183,815 | 183,815 | 183,815 | | | |
| 01-454-001-200 | Supplies | 2,432 | 4,183 | 2,500 | 4,236 | 2,500 | 8,000 | 5,500 | 220% | 8,000 | 8,000 | 8,000 | 8,000 | | | |
| 01-454-001-201 | Halloween/Christmas Party | 2,865 | 5,709 | 5,000 | 500 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 | | | |
| 01-454-001-202 | Block Party | 20,294 | 20,973 | 21,000 | 23,362 | 21,000 | 26,000 | 5,000 | 24% | 26,000 | 26,000 | 26,000 | 26,000 | | | |
| 01-454-001-230 | Gasoline & Oil | 60 | 356 | - | - | - | - | - | #DIV/0! | - | - | - | - | | | |
| 01-454-001-235 | Vehicle Maintenance | 2,128 | 6,932 | 2,500 | 8,256 | 2,500 | 2,500 | - | 0% | 2,500 | 2,500 | 2,500 | 2,500 | | | |
| 01-454-001-250 | Maintenance & Repairs | 1,868 | 1,730 | 500 | 3,262 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | | | |
| 01-454-001-260 | Small Tools & Equipment | 165 | 567 | 500 | 722 | 2,700 | 2,700 | - | 0% | 2,700 | 2,700 | 2,700 | 2,700 | | | |
| 01-454-001-316 | Training & Seminars | 4,345 | - | 5,000 | 160 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 | | | |
| 01-454-001-320 | Telephone | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | | | |
| 01-454-001-340 | Public Relations | 634 | - | - | 160 | - | - | - | #DIV/0! | - | - | - | - | | | |
| 01-454-001-354 | Insurance - Workers Comp. | 2,672 | 2,007 | 2,750 | 2,235 | 2,759 | 2,894 | 135 | 5% | 2,894 | 2,894 | 2,894 | 2,894 | | | |
| 01-454-001-420 | Dues/Subscriptions/Memberships | 100 | 10 | - | - | - | - | - | #DIV/0! | - | - | - | - | | | |
| 01-454-001-450 | Contracted Services | 200 | 659 | - | 291 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | | | |
| | | 44,278 | 136,482 | 215,003 | 117,171 | 212,522 | 236,908 | 24,387 | 11% | 236,908 | 236,908 | 236,908 | 236,908 | | | |
| | <i><u>Hickory Park</u></i> | | | | | | | | | | | | | | | |
| 01-454-002-200 | Supplies - Hickory Park | 1,116 | 4,516 | 1,500 | 2,291 | 1,500 | 2,500 | 1,000 | 67% | 2,500 | 2,500 | 2,500 | 2,500 | | | |
| 01-454-002-231 | Propane | 2,474 | - | 2,000 | 1,120 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | | | |
| 01-454-002-250 | Maintenance & Repairs | 7,372 | 7,858 | 7,000 | 1,733 | 7,000 | 7,000 | - | 0% | 7,000 | 7,000 | 7,000 | 7,000 | | | |
| 01-454-002-351 | Insurance - Property | 1,324 | 808 | 2,808 | 1,204 | 1,647 | 2,757 | 1,110 | 67% | 2,757 | 2,757 | 2,757 | 2,757 | | | |
| 01-454-002-360 | Utilities | 3,284 | 3,143 | 5,000 | 2,768 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 | | | |
| 01-454-002-450 | Contracted Services | 24,597 | 25,885 | 18,787 | 17,495 | 20,000 | 20,000 | - | 0% | 20,000 | 20,000 | 20,000 | 20,000 | | | |
| | | 40,167 | 42,210 | 37,095 | 26,612 | 37,147 | 39,257 | 2,110 | 6% | 39,257 | 39,257 | 39,257 | 39,257 | | | |
| | <i><u>Fellowship Fields</u></i> | | | | | | | | | | | | | | | |
| 01-454-003-200 | Supplies | 1,364 | 1,984 | 1,000 | 522 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 | | | |
| 01-454-003-250 | Maintenance & Repairs | 11,232 | 3,545 | 10,000 | 256 | 10,000 | 10,000 | - | 0% | 10,000 | 10,000 | 10,000 | 10,000 | | | |
| 01-454-003-312 | Engineering Fees | 20,175 | 552 | 2,000 | - | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | | | |
| 01-454-003-320 | Telephone | - | 1,787 | - | 1,222 | 2,500 | 2,500 | - | 0% | 2,500 | 2,500 | 2,500 | 2,500 | | | |
| 01-454-003-351 | Insurance - Property | 1,324 | 808 | 2,808 | 2,409 | 3,295 | 5,514 | 2,220 | 67% | 5,514 | 5,514 | 5,514 | 5,514 | | | |
| 01-454-003-360 | Utilities | 8,766 | 11,915 | 9,000 | 10,719 | 9,000 | 12,000 | 3,000 | 33% | 12,000 | 12,000 | 12,000 | 12,000 | | | |
| 01-454-003-450 | Contracted Services | 19,325 | 21,441 | 13,000 | 12,077 | 13,000 | 16,000 | 3,000 | 23% | 16,000 | 16,000 | 16,000 | 16,000 | | | |
| | | 62,186 | 42,032 | 37,808 | 27,204 | 40,795 | 49,014 | 8,220 | 20% | 49,014 | 49,014 | 49,014 | 49,014 | | | |

**Upper Uwchlan Township
2018 Budget**

| | Actual - 9/30/17 | | | | | | | | | | | | |
|---|--|-------------|-----------|-----------|-----------|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Actual | Actual | Budget | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget | Budget | |
| | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 | |
| Larkins Field | | | | | | | | | | | | | |
| 01-454-004-200 | Supplies | 305 | - | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-454-004-250 | Maintenance & Repairs | - | 257 | 5,000 | - | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-454-004-312 | Engineering Fees | - | - | - | - | - | - | #DIV/0! | - | - | - | - | - |
| 01-454-004-450 | Contracted Services | 4,055 | 4,443 | 3,000 | 2,115 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 4,360 | 4,700 | 9,000 | 2,115 | 9,000 | 9,000 | - | 0% | 9,000 | 9,000 | 9,000 | 9,000 |
| Upland Farms | | | | | | | | | | | | | |
| 01-454-005-200 | Supplies | 713 | 1,789 | 10,000 | 4,112 | 5,000 | 5,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-454-005-231 | Propane & Heating Oil | 2,593 | - | 4,500 | 529 | 4,500 | 4,500 | - | 0% | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-454-005-250 | Maintenance & Repairs | 456 | 4,423 | 10,000 | 43 | 10,000 | 10,000 | - | 0% | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-454-005-351 | Insurance - Property | 496 | 303 | 1,560 | 1,807 | 2,471 | 4,136 | 1,665 | 67% | 4,136 | 4,136 | 4,136 | 4,136 |
| 01-454-005-360 | Utilities | 9,019 | 1,472 | 4,000 | 6,709 | 4,000 | 4,000 | - | 0% | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-454-005-450 | Contracted Services | - | 2,885 | 13,000 | 2,190 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-454-005-513 | Engineering Fees | 15,188 | 3,072 | - | - | - | - | #DIV/0! | - | - | - | - | - |
| | | 28,464 | 13,944 | 43,060 | 15,389 | 30,971 | 32,636 | 1,665 | 5% | 28,636 | 28,636 | 28,636 | 28,636 |
| Total Individual Parks | | | | | | | | | | | | | |
| | | 135,176 | 102,886 | 126,963 | 71,321 | 117,913 | 129,907 | 11,994 | 10% | 125,907 | 125,907 | 125,907 | 125,907 |
| Total 454 PARK & RECREATION | | | | | | | | | | | | | |
| | | 179,454 | 239,368 | 341,966 | 188,492 | 330,434 | 366,815 | 36,381 | 11% | 362,815 | 362,815 | 362,815 | 362,815 |
| 459 HISTORICAL COMMISSIONS | | | | | | | | | | | | | |
| 01-459-000-200 | Supplies | 2,660 | - | 1,000 | 110 | 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 | 1,516 | - | 2,500 | - | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| | | 4,176 | - | 4,500 | 110 | 2,500 | 2,500 | - | 0% | 2,500 | 2,500 | 2,500 | 2,500 |
| TOTAL EXPENSES BEFORE OPERATING TRANSFERS | | | | | | | | | | | | | |
| | | 5,210,052 | 5,290,050 | 5,360,121 | 4,085,920 | 5,553,798 | 5,956,041 | 402,243 | 7% | 5,879,875 | 5,983,851 | 6,105,282 | 6,208,283 |
| NET INCOME BEFORE TRANSFERS | | | | | | | | | | | | | |
| | | 825,901 | 1,063,488 | 757,955 | 1,312,865 | 693,819 | 1,082,622 | 388,803 | 56% | 1,287,849 | 1,109,549 | 932,547 | 814,510 |
| 492 OPERATING TRANSFERS | | | | | | | | | | | | | |
| 01-492-000-030 | Transfer to Capital Acquisition Fund: | | | | | | | | | | | | |
| | For Retirement of Debt | (262,067) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | - | 0% | - | - | - | - |
| | Other | (2,347,109) | (200,000) | (200,000) | (750,000) | (750,000) | (400,000) | 350,000 | -47% | - | (200,000) | (200,000) | (200,000) |
| 01-492-000-036 | Transfer to Water Resource Protection Fu | (200,000) | - | - | (250,000) | (250,000) | - | - | (225,000) | (90,000) | (85,000) | (90,000) | |
| 01-492-000-050 | Transfer to Solid Waste Fund | - | - | - | - | - | - | #DIV/0! | - | - | - | - | |
| | Transfer to Developer's Escrow Fund | (496) | | | | | | | #DIV/0! | - | - | - | |
| | Transfer to Act 209 Fund | - | - | - | - | - | - | - | #DIV/0! | - | - | - | |
| | | (2,809,672) | (400,000) | (400,000) | (950,000) | (1,200,000) | (850,000) | 350,000 | -29% | (225,000) | (290,000) | (285,000) | (290,000) |
| Total Expenditures | | | | | | | | | | | | | |
| | | 8,019,724 | 5,690,050 | 5,760,121 | 5,035,920 | 6,753,798 | 6,806,041 | 52,243 | 1% | 6,104,875 | 6,273,851 | 6,390,282 | 6,498,283 |
| Net Ordinary Income | | | | | | | | | | | | | |
| | | (1,983,771) | 663,488 | 357,955 | 362,865 | (506,181) | 232,622 | 738,803 | -146% | 1,062,849 | 819,549 | 647,547 | 524,510 |

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 | Kevin Kerr | 12/31/17 |
| Vice-Chairman | Guy A. Donatelli | 12/31/19 |
| Member | Jamie W. Goncharoff | 12/31/22 |

At the general election on November 7, 2017, Sandy D'Amico was elected as a Township Supervisor for a six year term beginning January 1, 2018 and expiring December 31, 2023.

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 efficient means of communicating events and policies to the residents of the Township. The Supervisors are very supportive of the Township's annual "Block Party" that is held the day before Father's Day every June on Route 100 in front of the Township building.

This department includes the salaries and related expenses for the Board of Supervisors as well as "general" government expenses that are not attributable to any specific department. Under the Second Class Township Code, the maximum annual salary for a supervisor is \$2,500.

Members of the Upper Uwchlan Board of Supervisors also lend their experience and expertise to Chester 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)
- Pennsylvania State Association of Township Supervisors (PSATS)
- Brandywine Greenway Initiative
- Chester County Parks and Trails
- Uwchlan Ambulance Corps.
- YMCA

ACCOMPLISHMENTS IN 2017

- No tax increase (since 2006)
- Reviewed and Adopted the following ordinances:
 - Tax Collector Compensation
 - Medical Marijuana
 - Keeping of Chickens
 - FEMA Floodplain Management Ordinance
- Reviewed and adopted the updated Emergency Operations Plan (EOP)
- Authorized roadway analysis and roadway bonding agreement with Sunoco Logistics in advance of Mariner II construction activity
- Approved Memorandum of Understanding with the Upper Uwchlan Township Police Association reference jury duty
- Reviewed and approved five (5) sub-division/land development plans
 - 270-290 Park Road
 - McHugh Sub-Division
 - Marsh Lea
 - Parcel 5C
 - McKee – Fetter (55+)
- Reviewed four (4) conditional use plans
- Approved six (6) land development escrow release requests
- Approved the 2018 Minimum Municipal Pension Obligation (MMO) for both the Police and Non-Uniformed Pension Plans
- Approved the sale of thirty-three (33) wastewater EDU's for 270-290 Park Road residential construction project
- Approved the submission of five (5) Sewage Facilities Planning Modules to the PADEP
- Approved the submission of two TE-160 Applications for Traffic Signals to PennDOT District 6
- Authorized the following contracts:
 - 2017 Milling and Paving
 - 2017 Roadway Materials
 - 2017 Pavement Marking
 - 2017/2018 Snow Removal
- Authorized the sale of Township equipment as a result of replacement

GOALS FOR 2018

- 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

| | 2018 | 2017 | 2016 |
|---------------|----------|----------|----------|
| Chairman | 1 | 1 | 1 |
| Vice-Chairman | 1 | 1 | 1 |
| Member | 1 | 1 | 1 |
| Total | 3 | 3 | 3 |

2018 Budget Summary – General Government

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|-------------------------------------|-----------------|--------------------------|-----------------|--------------------------------|----------------------|
| Personnel and related expenses | \$ 5,383 | \$1,346 | \$ 2,691 | \$2,691 | 100.0% |
| Liability and Public Officials Bond | 20,010 | 20,572 | 29,032 | (9,022) | -31.1% |
| All other | 38,583 | 23,600 | 32,346 | 6,237 | 19.3% |
| Total | \$63,975 | \$45,518 | \$64,069 | \$(94) | -0.1% |

Explanation of Major Changes

Personnel and related expenses increased due to a new Supervisor joining the Board of Supervisors. The previous Supervisor elected to forego a salary; the Budget includes the salary for the new Supervisor.

All other has increased by 19.3% due to a change in one of our banking relationships. The bank has a number of fees that it imposes but also provides a higher rate of interest across all of our accounts. The General Fund absorbs the fees for all the bank accounts in the General Government department. Overall, it is costing us less than previously when all accounts are aggregated.

STATISTICS

| | 2018 | 2017* | 2016 |
|--|------|-------|------|
| Township meetings attended | 75 | 53 | 85 |
| Members attending PSATS | 3 | 3 | 3 |
| Ordinances passed | 2 | 3 | 8 |
| Resolutions passed | 10 | 13 | 20 |
| Land development hearings | 3 | 7 | 11 |
| Conditional Use hearings (separate from regular mtgs) | 1 | 2 | 5 |
| Conditional Use approvals | 2 | 4 | 5 |

*As of 9/30/17

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

Township Manager

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

Assistant Township Manager

- Responsible for Township communications – website, social media, newsletters
- Responsible for the Township's information technology environment
- Responsible for developing, testing, and maintaining the Township's Continuity of Operations Plan
- Assist in the continued development and administration of the Township's Water Resource Protection Program.
- Parks and Recreation – field scheduling and liaison to the Parks and Recreation Commission
- Grant writing and administration
- Performs the duties of the Township Manager in the absence of the Manager unless otherwise directed by the Board of Supervisors
- All other activities as required

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
 - Issues real estate tax refunds to residents who have over-paid their taxes
- Handles all aspects of township utility billing for solid waste/recycling and sewer (for the Municipal Authority)
- Maintains the accounting records for the Township and Municipal Authority
- Receives vendor invoices, reviews for accuracy and prepares checks for signature
- Prepares invoices for field use and developers
- Prepares monthly financial statements for the Board of Supervisors and Authority Board
- Prepares the annual budget for the Township and Municipal Authority
- Prepares year-end financial statements, MD&A and statistical sections of the CAFR
- 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 2017

- Continued coordination with several pipeline re-purposing/expansion projects
 - Sunoco Mariner II and III
- Continued coordination with the Pennsylvania Turnpike on their future widening project
- Assisted with the drafting of Public Works policies in furtherance of the American Public Works Association (APWA) accreditation process
- Project management – Improvements, maintenance, and repair to the Upland Farms Barn allowing the facility to open to the public
- Finalized and closed project requirements for Phase I of the Eagle Village Pedestrian project
- Assisted with the drafting, review and adoption of the following ordinance amendments:
 - Tax Collector Compensation
 - Medical Marijuana
 - Keeping of Chickens
 - FEMA Floodplain Management Ordinance
- Implemented a Financial Dashboard on the Township's website allowing the public to review real time financial data
- Both the Uniform and Non-Uniform Pension Plans were audited for the years ended December 31, 2013 through 2016 (four years) by the Pennsylvania Auditor General's Office with no findings or recommendations
- In cooperation with the Township's Tax Collector, completed an audit of the tax collector's records and procedures (fourth year)
- Received our fourth consecutive GFOA Distinguished Budget Presentation Award for the 2017 Budget
- Prepared our second Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2016

- Received a GFOA Certificate of Achievement for Excellence in Financial Reporting for the Township's first CAFR for the year ended December 31, 2015 and also for the year ended December 31, 2016.
- Selected a new banking solution following the National Penn/BB&T merger
- Collection efforts resulted in the collection of \$12,547 aged solid waste and \$43,358 aged sewer receivables for the Township and Municipal Authority, respectively

GOALS FOR 2018

Administration

- Create pay ranges for each position based on current local government salary surveys – PSATS, Montgomery County Human Resource Consortium
- Continue the entry of parcel specific documents and plans into the MuniLogic system
- Continue and expand the use of performance measurement in all departments
- Draft a continuity of operations plan (COOP) for Township Administration and Public Works operations
- Conduct a test of the effectiveness of the Township's contingency plan
- Equip and make operational a temporary continuity of operations center at Public Works
- Continue to develop the Water Resource Protection program
- Since Revelstone was discontinued - research, identify and implement a new Performance Management solution for the Township

Finance

- Continue to decrease the amount of time between utility payment receipt and deposit/recording in the accounting records
- 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
- Continue to prepare a Comprehensive Financial Audited Report (CAFR) each year
- Receive the GFOA award for the December 31, 2017 CAFR
- Receive the GFOA Distinguished Budget Award for the 2018 Budget
- Document management
 - Develop procedures and process
 - Scan documents from prior years
- Add the Accounts Receivable module to Edmunds software to improve reporting and collections
- Streamline bill payment for recurring bills
- Revise the Non-Uniformed Employee Personnel manual

Staffing Statistics – as of the end of each year presented

| | 2018 | 2017 | 2016* |
|------------------------|------------|------------|------------|
| Full time: | | | |
| Township Manager | 1 | 1 | 1 |
| Assistant Twp. Manager | 1 | 1 | - |
| Township Secretary | 1 | 1 | 1 |
| Treasurer | 1 | 1 | 1 |
| A/R – A/P Manager | 1 | 1 | 1 |
| Accounting Assistant | 1 | 1 | - |
| Part time: | | | |
| Finance/Admin | - | - | .6 |
| Total | 6.0 | 6.0 | 4.6 |

*Includes two part-time individuals who were budgeted to work a combined total of 44 hours/week.

2018 Budget Summary – Executive

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|--------------------------------|------------------|--------------------------|------------------|--------------------------------|----------------------|
| Personnel and related expenses | \$682,788 | \$471,894 | \$704,110 | \$(21,322) | -3.0% |
| All other | 47,697 | 43,368 | 36,339 | 11,358 | 31.3% |
| Total | \$730,485 | \$515,262 | \$740,449 | \$(9,964) | -1.3% |

Explanation of Major Changes

Personnel and related expenses have decreased 3.0% from the 2017 Budget. This is due to estimated costs for new positions that were included in the 2017 Budget. Also, medical insurance costs were budgeted in 2017 for the new positions at certain family classifications that were different from actual.

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

STATISTICS

| | 2018 | 2017* | 2016 |
|--|----------|--------|---------|
| Township meetings attended | 90 | 68 | 89 |
| Meeting packages prepared | 45 | 43 | 59 |
| Conditional Use Applications processed | 5 | 5 | 5 |
| Subdivision and land development applications processed | 2 | 7 | 11 |
| Ordinance amendments: | | | |
| Discussed | 4 | 3 | 10 |
| Adopted | 4 | 3 | 8 |
| Right to Know Requests | 50 | 67 | 77 |
| Bid packages prepared | 7 | 4 | 7 |
| Certifications issued for settlements (re-sale and refinancing) | 300 | 220 | 311 |
| Number of utility bills mailed – solid waste (<i>includes reminders</i>) | 3,950 | 3,821 | 3,953 |
| Number of solid waste bills paid through the on-line WIPP | 350 | 322 | 291 |
| Number of liens collected – solid waste | 10 | 7 | 5 |
| Number of utility bills mailed - sewer | 10,920 | 10,441 | 9,775 |
| Number of sewer bills paid through the on-line WIPP | 1,250 | 1,176 | 1,172 |
| Number of liens collected - sewer | 20 | 16 | 4 |
| Utility payment processing - date of receipt to date processed | | | |
| Peak time | 1-2 days | 2 days | 14 days |
| Utility payment processing – date of receipt to date processed | | | |
| Off peak | 1 day | 1 day | 2 days |
| Notary services provided | 60 | 64 | 55 |

*As of 9/30/17

PERFORMANCE MEASURES

Township Goals Supported:

- Inclusive Government
 - Significantly increase citizen understanding, access to and participation in, Upper Uwchlan Township local government
- Effective and Efficient Township Services
 - Define levels of service for township services
 - Become a vision and goal-driven organization that is accountable to the residents of the Township

Finance Department

GFOA Distinguished Budget Presentation Award

The GFOA issues this award to municipalities whose budgets meet the highest principles of governmental budgeting.

| | 2018 | 2017 | 2016 |
|--|------|------|------|
| Number of consecutive years receiving the GFOA Budget Presentation Award | 5 | 4 | 3 |

Containment of Audit Costs

This measures the cost of all Township audits (Township, Municipal Authority, two pension plans and the Tax Collector audit) and the ability of the Finance department to contain those costs by preparing the financial statements and performing other tasks to assist the auditors. (Note that the only costs reflected in the General Fund Budget are for the Township and Tax Collector audits)

| | 2018 | 2017 | 2016 |
|----------------------------|----------|----------|----------|
| Audit year end: | 12/31/17 | 12/31/16 | 12/31/15 |
| Number of audits performed | 5 | 5 | 5 |
| Total cost | \$40,000 | \$39,700 | \$37,850 |
| % change from prior year | .76% | 4.9% | 11.3% |

Annual Audited Financial Statements

The Township has set a goal of improving its annual financial statements by moving from the state-mandated DCED format to full GAAP statements and finally to the highest level of financial reporting, a CAFR. The Township files the DCED report with the Commonwealth of Pennsylvania and beginning with the year ended December 31, 2015, it also prepares a Comprehensive Annual Financial Report (CAFR).

| | 2018 | 2017 | 2016 |
|-----------------------------|----------------------|----------------|----------------|
| <i>Audit year end:</i> | 12/31/17 | 12/31/16 | 12/31/15 |
| DCED report | 1 | 1 | 1 |
| Full GAAP statements | Not applicable | Not applicable | 1 |
| CAFR | 1 | 1 | 1 |
| Receive GFOA award for CAFR | 3 rd year | YES | YES - 1st year |

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 2017

- Audited the Township's financial statements for the year ended December 31, 2016 and assisted the Township in preparing and filing its first Comprehensive Annual Financial Report ("CAFR") resulting in the Township receiving its first "Certificate for Excellence in Reporting" award from the GFOA
- Assisted the Township in implementing GASB 68
- Audited the Township's Police and Non-Uniform Pension Plans for the year ended December 31, 2016
- Performed an audit of the Tax Collector's records and procedures for the year ended December 31, 2016.

GOALS FOR 2018

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

2018 Budget Summary - Audit

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|--------------|-----------------|--------------------------|-----------------|--------------------------------|----------------------|
| Audits | \$27,100 | \$25,750 | \$24,950 | \$2,150.00 | 8.6% |
| Total | \$27,100 | \$25,750 | \$24,950 | \$2,150.00 | 8.6% |

Note: The audit fees for the two pension plans are paid by the respective plan so they are not included in the General Fund budget. The amounts shown are for the Township audit/CAFR and the audit of the Tax Collector.

Explanation of Major Changes

Audits increased by \$2,150; in 2017 the Township incurred additional fees of \$1,000 to Barbacane Thornton for work pertaining to the implementation of GASB 68. It has been included in the 2018 Budget.

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. The tax collector provides the Township with a monthly list of refunds due to property owners due to overpayments. The Township remits refunds to property owners.

ACCOMPLISHMENTS IN 2017

- 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 improve efficiency, compliance and timeliness of collections

GOALS FOR 2018

- Maintain professionalism in his duties as Tax Collector
- Continue to provide communication to the residents of the Township on all property tax issues
- Take courses required to maintain certification as a Tax Collector in Pennsylvania

Staffing Statistics – as of the end of each year presented

| | 2018 | 2017 | 2016 |
|---------------|----------|----------|----------|
| Tax collector | 1 | 1 | 1 |
| Total | 1 | 1 | 1 |

*The tax collector is not an employee of the Township and does not receive any medical or other benefits.

2018 Budget Summary – Tax Collector

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|----------------------------------|-----------------|--------------------------|-----------------|--------------------------------|----------------------|
| Personnel related expenses | \$20,454 | \$15,107 | \$20,454 | \$0 | 0% |
| Bonding | 600 | - | 600 | 0 | 0% |
| All other | 5,500 | 4,494 | 5,500 | 0 | 0% |
| Total | \$26,554 | \$19,601 | \$26,554 | \$0 | 0% |

Explanation of Major Changes

Personnel related expenses have remained the same. The Tax Collector's bond for 2017 was paid and expensed in 2016.

STATISTICS

| | 2018 | 2017* | 2016 |
|-------------------------|-------------|--------------|-------------|
| Tax bills mailed | 3,950 | 3,919 | 3,956 |
| Tax bills processed | 3,800 | 3,767 | 3,758 |
| Certifications issued | 300 | 262 | 384 |
| Liens filed at year end | 25 | 20 | 88 |

*As of 9/30/17

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 2017

- Not applicable

GOALS FOR 2018

- Not applicable

Staffing Statistics – as of the end of each year presented

| | 2018 | 2017 | 2016 |
|--------------|------|------|------|
| None | | | |
| Total | | | |

2018 Budget Summary – Legal

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|--------------------------|-----------------|--------------------------|-----------------|--------------------------------|----------------------|
| Legal - reimbursable | \$10,000 | \$12,216 | \$10,000 | \$0 | 0.0% |
| Legal – non reimbursable | 30,000 | 11,727 | 30,000 | 0 | 0.0% |
| Contracted services | 5,000 | - | 5,000 | 0 | 0.0% |
| Total | \$45,000 | \$23,943 | \$45,000 | \$0 | 0.0% |

Explanation of Major Changes

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

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. Computers and related equipment are generally expensed since the cost is under the capitalization threshold.

ACCOMPLISHMENTS IN 2017

- Continued technology replacement program
- Ongoing improvements and maintenance to mission critical systems such as the traffic signal server and redundant infrastructure

GOALS FOR 2018

- Draft, implement and test a formal Continuity of Operations Plan for all IT and phone systems

2018 Budget Summary – Computer

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|---------------------|-----------------|--------------------------|-----------------|--------------------------------|----------------------|
| Software & supplies | \$6,000 | \$4,215 | \$6,000 | - | 0.0% |
| Hardware | 7,000 | 1,432 | 7,000 | - | 0.0% |
| Website | 6,900 | 6,935 | 5,000 | \$1,900 | 38.0% |
| Contracted services | 73,070 | 50,153 | 52,000 | 21,070 | 40.5% |
| Total | \$92,970 | \$62,735 | \$70,000 | \$22,970 | 32.8% |

Explanation of Major Changes

Contracted services increased due to several new products we are using or plan to use in 2018. They include new software for park scheduling, and additional functionality from our accounting software for an accounts receivable module as well as the “Dashboard” that provides real time access to financial information for Township residents and the public.

Website increased due to the redesign of the Township website and additional functionality it provides.

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 2017

- Continued coordination with the Pennsylvania Turnpike, PennDOT, and the Chester County Planning Commission (CCPC) on the planned widening of the Turnpike and its potential impacts on the Township's roadway and pedestrian networks
- Coordinated with the DVRPC and PennDOT to construct a pedestrian trail connecting Upland Farms and the Village of Eagle with connections on both Pottstown Pike (S.R. 0100) and Little Conestoga Road. The project is being funded through a Transportation Alternatives Program (TAP) grant in the amount of \$560,000
- Ongoing design, engineering, and permitting of Phase IV of the Park Road Pedestrian Trail (Hickory Park to the Marsh Creek State Park)
- Designed and engineered the plan for the Eagle Village Pocket Park, to be located at Pottstown Pike (S.R. 0100) and Station Boulevard.
- Ongoing construction inspections in various sub-divisions (Byers Station - Ewing, Townes 270-290 Park Road, Reserve at Chester Springs)
- Pre-dedication inspections completed at Byers Station – Ewing
- Reviewed five (5) sub-division and/or land development plans
- Reviewed four (4) conditional use applications
- Ongoing assistance regarding the Sunoco Mariner II/III gas pipeline expansion and/or upgrade projects
- Finalized design for the re-decking of the Lyndell Road Bridge – a coordinated effort with East Brandywine Township
- Updated Townships GIS data
- Coordinated MS4 Stormwater Permit renewal

GOALS FOR 2018

- Monitor and assist with ongoing gas pipeline expansion or repair projects
 - Sunoco Mariner II and III
- Water Resource Protection Program Development Phase III
- Finalize the design plans for Phase IV of the Park Road Trail
- Bid and manage construction and inspection of Phase IV of the Park Road Trail Project
- Ongoing construction inspections at new residential construction sites

Staffing Statistics – as of the end of each year presented

| | 2018 | 2017 | 2016 |
|--------------|------|------|------|
| None | | | |
| Total | | | |

None – outside consultants provide engineering services to the Township

2018 Budget Summary – Engineering

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|--------------------------------|------------------|--------------------------|------------------|--------------------------------|----------------------|
| Engineering - reimbursable | \$75,000 | \$6,195 | \$75,000 | \$0 | 0.0% |
| Reimbursable Conditional Use | 25,000 | 69,949 | 25,000 | 0 | 0.0% |
| Engineering – non reimbursable | 20,000 | 9,627 | 20,000 | 0 | 0.0% |
| Traffic engineering | 25,000 | 27,491 | 25,000 | 0 | 0.0% |
| All other | 14,500 | 9,462 | 8,500 | 6,000 | 70.6% |
| Total | \$159,500 | \$122,724 | \$153,500 | \$6,000 | 3.9% |

Explanation of Major Changes

None

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 2017

- Repairs and maintenance activity at the Upland Farms Barn allowing the facility to open to the public
- Improved Hickory Park press box on field #3
- Fencing repairs at Fellowship Fields – Installation of padding
- Installation of new flooring at the Public Works facility
- Replaced roofing on all structures at Hickory Park
- Completed the parking lot paving project at Hickory Park
- Repairs and painting of the Township building (Schoolhouse)
- Repairs of the Police Department post storm/water damage
- Repairs/improvements to gutters, grading, etc. post storm/water damage at Township building

GOALS FOR 2018

- Continue improvements of the Upland Farms Barn – structural, maintenance, and repair
- Installation of parking lot lighting at Upland Farms
- Development of architectural plans for Township building expansion

Staffing Statistics – as of the end of each year presented

| | 2018 | 2017 | 2016 |
|--------------|-------------|-------------|-------------|
| None | | | |
| Total | | | |

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

2018 Budget Summary – Township Properties

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|-----------------------|------------------|--------------------------|------------------|--------------------------------|----------------------|
| Township building | \$55,113 | \$32,068 | \$66,118 | \$1,324 | 2.5% |
| Public Works building | 68,893 | 61,526 | 53,788 | 2,774 | 4.2% |
| Milford Road building | 11,079 | 4,976 | 10,524 | 555 | 5.3% |
| Total | \$135,084 | \$99,370 | \$130,430 | \$4,654 | 3.6% |

Explanation of Major Changes

None

GENERAL FUND

POLICE DEPARTMENT



MISSION

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

DESCRIPTION OF SERVICES PROVIDED

The Police department is headquartered at the Township Building in Chester Springs, 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.

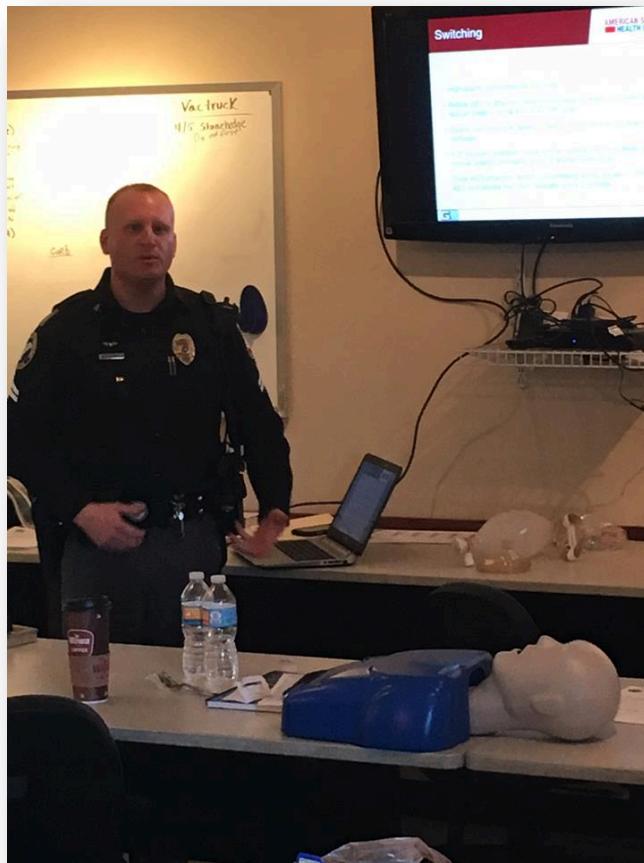
Police Officers

- 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 2017

- Police operations enhanced through the use of benchmarking
- Proactive with community oriented policing
 - Business community
 - Religious community
 - Sports organizations
 - HOA's

- Customer service focused
- Participation in regional services to provide cost effective specialty services
- Maintained high levels of service during severe winter weather
- Prescription drug take-back program - 300 pounds of drugs destroyed
- Vehicle operations training, firearms, use of force and incident command training
- Use of social media (Facebook)
- Recognition by the Government Finance Officers Association for budgetary practices
- Members added to CAPS program
- Cultural training for officers
- Effective communications/de-escalation techniques training
- Records being transferred from paper to digital
- Body Cam Program initiated
- Facilities Program Review – assessed required work areas in conjunction with job task analysis and customer service
- Emergency Services (Fire, EMS) Partnership
- Community Public Safety Classes
- New patrol uniform





GOALS FOR 2018

- Continue to follow customer service based philosophies and practices
- Continue with Risk Management Team Assessments
- Develop and implement Citizens Local Government Academy
- Continue to utilize benchmarking data to address personnel and the department's overall performance
- Attempt to enlist more participants in the Community Assistance Personnel Services Program
- Evaluate community demographics and provide training as needed
- Building Programming Project
- Continue paper records to digital electronic storage
- Expand use of social media and technology
- Continue fiscal practices identified by the Government Finance Officers Association practices
- Employee Development Program
- Continue Public Safety Presentations
- Continue Accreditation procedures
- Develop Strategic Plan
- Expand Chaplain Program
- Vehicle Accident Analysis

Staffing Statistics – as of the end of each year presented

| | 2018 | 2017 | 2016 |
|--------------------------|--------------|--------------|--------------|
| <u>Full time:</u> | | | |
| Police Chief | 1 | 1 | 1 |
| Sergeant | 0 | 0 | 0 |
| Corporal | 2 | 2 | 2 |
| Detective | 1 | 1 | 1 |
| Officers | 7 | 7 | 7 |
| <u>Part time:</u> | | | |
| Officers | 1 | 1 | 1 |
| Admin Assistant | 1 | 1 | 1 |
| Total FTE's | 11.75 | 11.75 | 11.75 |

Each part-time officer is considered one half FTE. The administrative assistant works approximately ten hours per week and is counts as .25 FTE.



2018 Budget Summary – Police Department

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|----------------------------------|--------------------|--------------------------|--------------------|--------------------------------|----------------------|
| Personnel and related expenses | \$1,943,899 | \$1,373,735 | \$1,828,006 | \$115,892 | 6.3% |
| Vehicle costs | 55,000 | 32,491 | 55,000 | - | - |
| Insurance – liability & property | 19,462 | 12,986 | 17,762 | 1,700 | 9.6% |
| All other | 100,300 | 59,604 | 94,500 | 5,800 | 6.1% |
| Total | \$2,118,661 | \$1,478,816 | \$1,995,268 | \$123,393 | 6.2% |

Explanation of Major Changes

Personnel and related expenses – includes a 3% contractual increase for the police officers. An additional full time police officer is included effective July 1, 2018 who will transition out of a part-time officer position.





STATISTICS

| | 2018 | 2017* | 2016 |
|------------------|---------------|---------|--------|
| Police incidents | | 7,879 | 16,529 |
| Radio | NOT PERMITTED | 1,894 | 2,707 |
| Sight | COULD BE | 8,305** | 2,732 |
| Person | DEEMED TO BE | 274 | 447 |
| Headquarters | QUOTAS | 5,199 | 10,643 |

*As of 8/31/17

** Includes login in sector patrols



Sworn Full Time Equivalent (FTE) Employees

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

| | 2018 | 2017 | 2016 |
|-------------|-------------|-------------|-------------|
| Sworn FTE's | 1.00 | 1.00 | 1.00 |

Population 11,540

Reported Crimes and Arrests

| | 2018 | 2017* | 2016 |
|----------------------------|-------------|--------------|-------------|
| Reported crimes | Unknown | 130 | 141 |
| Arrests | Unknown | 65 | 132 |
| Crimes per 1,000 residents | Unknown | 11.30 | 12.22 |

*As of 8/31/17

Traffic Safety
Police Traffic Enforcement

| | 2018 | 2017* | 2016 |
|-----------------|-------------|--------------|-------------|
| Traffic stops | Unknown | 1,085 | 1,056 |
| Verbal Warning | Unknown | 619 | 1,320 |
| Written Warning | Unknown | 41 | 137 |
| Citations | Unknown | 801 | 1,056 |

*As of 8/31/17

Traffic Crashes
Highway traffic accidents

| | 2018 | 2017* | 2016 |
|-------------------|-------------|--------------|-------------|
| Vehicle accidents | Unknown | 119 | 163 |

*As of 8/31/17



PERFORMANCE MEASURES

Township Goals Supported:

- Health and Safety
 - Provide customer-based, proactive, responsive law enforcement by an accredited law enforcement agency
- Participation and dissemination of information via various social media outlets

| | 2018 | 2017 | 2016 |
|--|-------------|-------------|-------------|
| <i>Number of years that the Police Department has been accredited by the Pennsylvania Police Chief's Association</i> | 3 | 2 | 1 |
| <i>Number of years that the Police Department has used Facebook to share information with residents and others</i> | 5 | 4 | 3 |



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, the Township Property Maintenance Code and the Storm Water Management ordinance.

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

DESCRIPTION OF SERVICES PROVIDED

The 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
- Coordinate the annual Block Party (*Administrative Assistant*)
- 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*)
- Notary Acts for stormwater management (*Administrative Assistant*)

ACCOMPLISHMENTS IN 2017

- Hired a part-time consultant to assist with inspections
- Implemented a commercial fire safety inspection program
- Implemented a Flood Plain ordinance
- Implemented a noise and chicken ordinance

GOALS FOR 2018

- 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
- Coordinate with Sunoco on Mariner II and Mariner III projects
- Implement a Fire Inspection program
- Continue to work with the Storm Water Technical Advisory Committee
- Coordinate a Water Resource Protection Program

Staffing Statistics – as of the end of each year presented

| | 2018 | 2017 | 2016 |
|--------------------------|-------------|-------------|-------------|
| <u>Full time:</u> | | | |
| Codes Department | | | |
| Administrator | 1 | 1 | 1 |
| Building Inspector | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| <u>Part time:</u> | | | |
| Consultant | .33 | .33 | - |
| Total | 3.33 | 3.33 | 3 |

*One individual acts as the Administrative Assistant to the Executive and Codes Departments and is included for accounting purposes in the Codes Department. The consultant was hired during 2017 and is paid a flat fee. He does not receive any medical or other benefits from the Township.

2018 Budget Summary - Codes

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|--------------------------------|------------------------|----------------------------------|------------------------|---|------------------------------|
| Personnel and related expenses | \$414,801 | \$267,828 | \$406,747 | \$8,054 | 2.0% |
| All other | 20,273 | 13,884 | 20,708 | (435) | -2.1% |
| Total | \$435,074 | \$281,712 | \$427,455 | \$7,619 | 1.8% |

Explanation of Major Changes

Personnel and related expenses have increased by 2.0% due to an increase in pension costs for 2018, as well as 3% salary increases for all non-uniform personnel in 2018. Medical insurance through DVIT is expected to increase by 2.75% but the Township has rate stabilization credits that will be used to offset any increase and maintain medical insurance expenses at the same rate as in 2017.

The part-time consultant started working for the Township in mid-2017 and the budget for him remains unchanged from the prior year.

STATISTICS

| | 2018 | 2017* | 2016 |
|--|-------------|--------------|-------------|
| Building permits issued - residential | 800 | 391 | 779 |
| Building inspections - residential | 1,200 | 800 | 987 |
| Building permits issued - commercial | 100 | 230 | 67 |
| Building inspections - commercial | 200 | 500 | 194 |
| Re-sale Use & Occupancy permits issued | 200 | 144 | 233 |
| Re-sale Use & Occupancy inspections | 230 | 160 | 288 |
| Number of Zoning Hearings attended | 5 | 4 | 5 |

*As of 9/30/17

PERFORMANCE MEASURES

Township Goals Supported:

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

Code Enforcement: Inspector Response to Permits Issued

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

| | 2018 | 2017* | 2016 |
|------------------------------------|-------|-------|------|
| Number of permits issued | 1,000 | 696 | 937 |
| Average inspections per workday** | 5.81 | 5.21 | 7.26 |
| Permits issued per 1,000 residents | 87 | 60 | 81 |

*As of 9/30/17

** Average inspections per permit = 3.50 inspections

Code Enforcement: Costs per parcel

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

| | 2018 | 2017* | 2016 |
|-------------------------------|-----------|-----------|-----------|
| Codes Department direct costs | \$337,012 | \$206,185 | \$271,329 |
| Cost per parcel | \$74.36 | \$47.84 | \$62.95 |

*As of 9/30/17

Code Enforcement: Contribution to offset Department Costs

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

| | 2018 | 2017* | 2016 |
|---------------------------------|-----------|-----------|-----------|
| Building Codes fees received | \$490,000 | \$318,238 | \$243,781 |
| Average contribution per permit | \$490.00 | \$457.24 | \$260.17 |

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 2017

- Reviewed and adopted the FEMA Floodplain Management Ordinance
- Five (5) Zoning hearings conducted

GOALS FOR 2018

- Update historic resource inventory
- Amend the zoning designation of the parcel located on Byers Road from R-3/F-2 Overlay to Limited Industrial
- Amend the Subdivision/Land Development ordinances regarding the methods, quantity and procedures for submission of plans

Statistics – as of the end of each year presented

| | 2018 | 2017 | 2016 |
|--------------|------|------|------|
| None | | | |
| Total | | | |

2018 Budget Summary – Planning and Zoning

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|---------------------|-----------------|--------------------------|-----------------|--------------------------------|----------------------|
| General Planning | \$11,500 | \$1,395 | \$11,500 | - | 0.0% |
| Village Concept | 1,000 | 180 | 8,000 | (7,000) | -87.5% |
| Zoning | 9,800 | 570 | 9,800 | - | 0.0% |
| Total | \$22,300 | \$2,145 | \$29,300 | \$(7,000) | -23.9% |

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.

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

DESCRIPTION OF SERVICES PROVIDED

The Public Works Department is located at 132 Oscar Way in Chester Springs, 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 2017

- Performed over 100 road and base repairs and in house asphalt repairs, using 500 tons of asphalt
- Repaired or rebuilt 28 inlets
- Repaired and resurfaced 2.66 miles of roadway
- Responded to 684 PA One call tickets (*as of mid-September*)
- Installed one 60 foot storm water pipe.
- Completed roadside mowing throughout the Township – 16.9 miles
- Mowed and maintained all Township owned facilities... Parks, Municipal Authority pump stations, sewer plants, spray and drip fields, manholes and spray heads, Public Works garage, Township Building, covered bridge, and Upland Farms. Total of 154.5 acres.
- Called out 7 times for snow or ice removal and other storm related issues
- Painted 20 arrows and 11 legends at intersections

- Purchased a street sweeper for the township, eliminating the cost of hiring a contractor. In addition to street sweeping we are able to perform storm water inlet cleaning throughout the year.
- Assisted UUT Police Department with traffic control at Marsh Creek State Park on the weekends.
- Took delivery of, assembled, delivered, and retrieved trash toters for Solid Waste collection
- Worked with the Township Secretary to prepare bid contracts for road milling and resurfacing, line painting, various road materials and snow removal.
- Repaired and replaced 136 signs that were not up to MUTCD standards
- Performed intersection trimming to allow for sight distance
- Street trimming for plow and delivery trucks, school busses, and trash trucks
- Performed 26 State inspections and 133 repair and maintenance services on Township owned vehicles and equipment

GOALS FOR 2018

- Continue to perform our duties in a professional and effective manner.
- Continue to attend training sessions to help employees refresh and enhance their knowledge.
- Repair and resurface 3.03 miles of roadway.
- Recycle old asphalt to make pothole patching a permanent fix – to avoid multiple repairs with cold patch.
- Respond effectively to PA One call requests.
- Continue Storm Water Management rehabilitation work.
- Asset mapping
 - Storm water basins
 - Signs

Staffing Statistics – as of the end of each year presented

| | 2018 | 2017 | 2016 |
|--------------------------|-------------|-------------|-------------|
| <u>Full time:</u> | | | |
| Director | 1 | 1 | 1 |
| Road foreman | 1 | 1 | 1 |
| Skilled road worker | 4 | 4 | 5 |
| Facilities - Wastewater | 1 | 1 | 0 |
| Facilities - Parks | 2 | 2 | 0 |
| Seasonal * | 4 | 4 | 3 |
| <u>Part-time:</u> | | | |
| Administrative assistant | 1 | 1 | 0 |
| Total FTE's | 11.2 | 11.2 | 8.5 |

*Seasonal employees are hired for the warmer months – generally from April to October. Although seasonal employees were budgeted for 6 months, in 2016 and 2017 the seasonal employees returned to college at the end of August so the actual time of employment was approximately three months. The part-time administrative assistant counts as .60 FTE.

2018 Budget Summary – Public Works Department (including Facilities Division)

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|----------------------------------|--------------------|--------------------------|--------------------|--------------------------------|----------------------|
| Personnel and related expenses | \$837,676 | \$593,281 | \$804,589 | \$33,028 | 4.1% |
| Vehicle costs | 49,685 | 44,739 | 43,836 | 5,849 | 13.3% |
| Insurance – liability & property | 5,242 | 4,140 | 5,663 | (421) | -7.4% |
| Road resurfacing | 244,222 | 190,359 | 206,067 | 38,155 | 18.5% |
| Signs | 6,000 | 6,495 | 6,000 | - | 0.0% |
| Signals | 183,300 | 16,518 | 12,700 | 170,600 | 1,343.3% |
| All other | 150,255 | 52,266 | 170,410 | (20,155) | -11.8% |
| Allocations of Labor to Parks | (183,815) | (73,987) | (170,063) | (13,752) | 8.1% |
| Total | \$1,292,506 | \$833,810 | \$1,079,202 | \$213,304 | 19.8% |

Explanation of Major Changes

Personnel and related costs increased by 4.0% mainly due to increased costs for the Non-Uniform Pension Plan. The Minimum Municipal Obligation (MMO) which specifies the contribution that the Township makes each year is calculated annually but is based on actuarial valuations that are done every two years, causing fluctuations from year to year. The MMO for 2018 was based on the actuarial valuation that was done as of January 2017.

All employees are budgeted for a 3% salary increase in 2018. Medical insurance costs are being maintained at 2017 levels due to the use of “rate stabilization credits”.

Signals increased substantially, by \$170,600. The Township has budgeted the costs for the “Green Light Go” Project, which is a PennDot grant to update all signals to LED specifications. If the Township is awarded the grant, the Township will be responsible for 20% of the total costs of \$171,300. The 2018 Budget includes the expected revenue of \$137,040 as a State Grant. The difference between the revenue and the expense included in the Public Works Department is the 20% (\$34,260) that is the Township’s responsibility.

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

STATISTICS

| | 2018 | 2017 | 2016 |
|---|--------------------|--------------------|--------------------|
| Roadways | 58.93 miles | 58.93 miles | 58.43 miles |
| Storm water mains | 34.12 miles + | 34.12 miles + | 34.12 miles |
| Storm water inlets | 1,809 | 1,809 | 1,713 |
| Storm water basins | 5 (township owned) | 5 (township owned) | 4 (township owned) |
| Traffic signals | 12 | 12 | 11 |
| Parks | 4 | 4 | 4 |
| Trails maintained | 9 miles | 9 miles | 8.25 miles |
| General Township Facilities (Township building, PW building and Milford building) | 3 | 3 | 3 |
| Drip/spray fields | 24 | 24 | 20 |
| Acres of drip/spray fields | 107.33 acres | 107.33 acres | 88.03 acres |
| Treatment plants | 8 | 8 | 8 |
| Pump stations | 15 | 15 | 13 |
| Sanitary main | 41.42 miles + | 41.42 miles + | 41.42 miles |
| Spray heads | 1,400 | 1,400 | 1,033 |
| Miles of roadway paved | 3.03 miles | 2.75 miles | 2.75 miles |
| Roadway signs replaced | 100 | 136 | 74 |
| Arrows & legends repainted | 76 | 31 | 76 |
| <i>Roadway painting:</i> | | | |
| White line freshened | 28.71 miles | 28.71 miles | 22.23 miles |
| Double yellow lines freshened | 19.44 miles | 19.44 miles | 18.88 miles |
| Acres of grass to mow | 166.45 | 166.45 | 154.45 |
| <u>Inspections conducted:</u> | | | |
| Wastewater treatment facilities | 406 | 406 | 108 |
| Township parks | 48 | 48 | 12 |
| In-depth roadway | 10 | 10 | 10 |

PERFORMANCE MEASURES

Township Goals Supported:

- Effective and Efficient Township Services
 - Protect and preserve investment in public facilities
- Thriving Local Economy
 - Invest in, maintain, and manage vehicular and pedestrian networks

Road Rehabilitation

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

| | 2018 | 2017 | 2016 |
|--------------------|-------------|-------------|-------------|
| Total lane miles | 3.13 | 2.67 | 2.63 |
| Total cost | \$468,222 | \$386,157 | \$430,067 |
| Cost per lane mile | \$149,592 | \$123,373 | \$137,402 |

Staff Productivity

The number of road maintenance full time equivalents per 1,000 residents. (Note – the Public Works Director and seasonal employees are not included as FTE's).

| | 2018 | 2017 | 2016 |
|--|-------------|-------------|-------------|
| Total FTE's | 7 | 7 | 7 |
| Road maintenance FTE's per 1,000 residents | 0.58 | 0.61 | 0.61 |

Snow and Ice Control

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

| | 2018 | 2017 | 2016 |
|----------------------------------|-------------|-------------|-------------|
| Total snow/ice events | Unknown | 5 | 5 |
| Total lane miles | 109.00 | 108.00 | 108.00 |
| Total cost | Unknown | \$62,092 | \$102,857 |
| Tons of snow/ice removal product | Unknown | 585.42 | 808.30 |
| Cost per lane mile | Unknown | \$574.93 | \$952.38 |

Winter Storm Jonas occurred over the weekend of January 22 - 24, 2016 and dropped 30 inches of snow in our area. It was so severe that the Federal government, through PEMA, reimbursed local municipalities for a portion of the cost. Upper Uwchlan Township received \$73,375 in 2016 as a reimbursement from PEMA.

PUBLIC WORKS VISITS LOCAL EARLY LEARNING CENTER



Two Public Works employees visited Bright Light Early Learning Center as part of “Community Helpers” week to show the children some of the equipment they use in keeping the Township safe.

PUBLIC WORKS DEPARTMENT



Each year the Township uses an outside contractor to pave roads that are in need of repair. The 2017 road paving project was awarded to Glasgow Inc. and came in under budget.

PUBLIC WORKS DEPARTMENT



The Township purchased a street sweeper in 2017 which is used to sweep streets and to clean out inlets.

GENERAL FUND

TOWNSHIP PARKS and TRAILS

DESCRIPTION OF SERVICES PROVIDED

Upper Uwchlan Township currently operates and maintains three active recreational parks: Hickory Park, Fellowship Fields, and Larkins Field with a total of ten 10 active recreational fields. We are also proud of the new trails that wind through Upland Farms and are in the process of opening the Upland Farms Barn for community events.

In 2016, the Township established a Facilities Division within the Public Works Department. Previously the Codes Department and Public Works Department worked together to manage and maintain Township parks and all other facilities. The Facilities Division is staffed with three full time employees and supplemented by seasonal employees. Administrative personnel continue to be responsible for the scheduling of the sports facilities.

The Township is appreciative of the involvement 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 four park facilities (includes Upland Farms)
- Maintaining the schedule of use for local sports teams
- Inspection of the parks grounds and facilities for safety
- Lawn maintenance (including mowing, seeding and aerating) and snow removal
- Turf management

ACCOMPLISHMENTS IN 2017

- Continued Turf Management Program at the three (3) active recreational parks – Ten (10) fields
- Managed park usage by local sports teams – GEYA, Penn Fusion, Marsh Creek Eagles, Vincent United, Spirit United, St. Elizabeth's Crusaders and others
- Managed an on-line scheduling program for field usage
- Conducted 26 safety inspections at all Township parks
- Re-painted bathrooms at Fellowship Fields
- Installed a flag closure system at Hickory Park to assist with notifying residents and athletic teams of field closures
- Installed 2 Dogipot Dispensers at Hickory Park
- Added playground mulch to play area at Hickory Park
- Replaced fence rails along Hickory Park walking trail
- Upland Farms front porch painted by Fresh Coat
- New sign installed at Hickory Park entrance
- Hickory Park benches were refinished and re-stained
- New park bench installed at the entrance of Hickory Park

- Basketball nets at Hickory Park were taken down for refurbishing and rehung
- Installed a sump pump at Hickory Park to help with the drainage of Field #1
- Rebuilt 3 press boxes at Hickory Park
- Resurfaced the remaining asphalt areas of Hickory Park with over 290 tons of asphalt
- Coordinated with the Girl Scouts of Eastern PA Council for a day of service at Hickory Park. The Girl Scouts removed trash and planted flowers around the flagpole and the snack bar.
- Coordinated with local Cub Scout Pack 91 for a day of service at Fellowship Fields. The Cub Scouts performed general cleanup around Fellowship Fields.
- Flag raising ceremony at Upland Farms to celebrate the completion of the Eagle Village Trail connection, which extends and connects the existing pedestrian trail on the west side of Pottstown Pike in front of the Reserve at Waynebrook to both Darrell Drive at Upland Farms and Park Road
- Researched, selected and contracted with a vendor of Recreation Management software. A new web-based recreation reservation module will make it easier for residents and user groups to reserve time on Township fields and at other Township facilities
- Re-established the Park and Recreation Board, a volunteer advisory board which began meeting in August 2017. This board, in accordance with Township ordinances, will serve to advise the Board of Supervisors on matters of park and recreation issues, as well as plan and supervise recreation activities.

GOALS FOR 2018

- Continue the online scheduling of all Parks by local sports teams
- Implement new reservation software module and train users on the new system
- Continue turf management on the Township's ten (10) fields
- Install new shrubs and perennials at Hickory Park
- Clean up the walking trails and make any necessary repairs to the bridges at Hickory Park
- Repair or replace the stone wall at Fellowship Fields
- Pave the upper parking lot at Fellowship Fields
- Repair or replace stone wall at the front corner of the farmhouse at Upland Farms
- Complete repairs to the pool house, spring house and shed at Upland Farms

Staffing Statistics – as of the end of each year presented

| | 2018 | 2017 | 2016 |
|--------------|-------------|-------------|-------------|
| Full time | 2 | 2 | 2 |
| Part-time | 3 | 3 | 3 |
| Total | 2.7 | 2.7 | 2.7 |

Personnel are included and budgeted in the Public Works – Facilities department. An allocation of costs for lawn maintenance is transferred from Public Works – Facilities Division to Parks in the budget and monthly financial statements.

2018 Budget Summary - Parks

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|-----------------------|------------------|--------------------------|------------------|--------------------------------|----------------------|
| General Park expenses | \$236,908 | \$117,171 | \$212,522 | \$24,387 | 11.5% |
| Hickory Park | 39,257 | 26,612 | 37,147 | 2,110 | 5.7% |
| Fellowship Fields | 49,014 | 27,204 | 40,795 | 8,220 | 20.1% |
| Larkins Field | 9,000 | 2,115 | 9,000 | 0 | 0.0% |
| Upland Farms | 32,636 | 15,389 | 30,791 | 1,665 | 5.4% |
| Total | \$366,815 | \$188,492 | \$330,434 | \$36,381 | 11.0% |

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.

Fellowship Fields expenses have increased by 20.1% due to additional utility costs for field lights and the new Field House that became operational in late 2015.

Upland Farms – the projects planned for Upland Farms are included in the Capital Fund.

Annual Block Party

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|---------------------------------|-----------------|--------------------------|-----------------|--------------------------------|----------------------|
| Donations | \$10,000 | \$13,725 | \$10,000 | \$0 | 0.0% |
| Expenses | 26,000 | 23,362 | 21,000 | 5,000 | 23.8% |
| Net cost to the Township | \$16,000 | \$9,637 | \$11,000 | \$5,000 | 45.5% |

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

The 2018 Budget includes an additional \$5,000 to upgrade the fireworks for the Block Party.

STATISTICS

| | 2018 | 2017* | 2016 |
|--|-------------|--------------|-------------|
| Number of organizations using the parks on a regular basis | 20 | 20 | 17 |
| Annual hours that the Township fields are scheduled | 6,000 | 5,960 | 7,040 |
| On-line field reservations | 1,500 | 1,490 | 1,760 |

*As of 10/31/17

AERIAL VIEW OF FELLOWSHIP FIELDS



This photo was taken by the Township's drone and shows the Fieldhouse to the left, facing the synthetic turf field that is used by local athletic clubs for football, soccer, and occasionally rugby. Fellowship Fields also has three natural grass fields; all fields are fully lighted.

HICKORY PARK SAND VOLLEYBALL COURT



Hickory Park has a sand volleyball court that is available for use by the public.

HICKORY PARK



Girl Scouts from the Pickering Valley Service Unit planted wildflowers at Hickory Park for one of their service projects this year.

UPLAND FARMS BARN



The Upland Farms Barn is picturesque after a snowstorm. The Barn is now available for events during the spring, summer and fall. It is not available in the winter because it is not yet heated. Rental fees are posted on the Township's website.

FLAG RAISING at UPLAND FARMS

MAY 25, 2017



The Township celebrated the installation of a new, fifty (50) foot flag pole on May 25, 2017 with a public ceremony and the raising of the American flag.

BLOCK PARTY – JUNE, 2017



This is a view of the Block Party Route 100 looking north towards the Eagle Tavern. Route 100 is closed for several hours to accommodate the event. The Township Building is out of view on the hill to the left. The weather was perfect; we had one of the largest crowds ever.

BLOCK PARTY – JUNE, 2017



Local vendors provide a demonstration of Tae Kwan Doo at the 2017 Block Party.

BLOCK PARTY – JUNE, 2017



The annual Block Party is such a great event for families! The kids love the moon bounce and other inflatables. The face painter is in the foreground – note the line for her!

BLOCK PARTY – JUNE, 2017



FIREWORKS !! The Block Party concludes with a show of fireworks ... residents bring lawn chairs and wait for the display to start as soon as it is dark. The Budget for 2018 includes a larger allocation of funds towards fireworks.

FIRST ANNUAL TREE LIGHTING AT UPLAND FARMS



On November 25, 2017, the Township held the first annual Holiday Tree Lighting at Upland Farms. This event was sponsored by the Township's Park and Recreation Board, which consists of volunteers from the community. More than 500 area residents attended the event and comments from attendees and on the Township Facebook page indicated that it was highly successful!

SANTA GREETS CHILDREN AT THE TREE LIGHTING



November 25, 2017 - Santa arrived on a firetruck, courtesy of Lionville Fire Company, who assisted Santa after he fell out of his sleigh enroute to Upper Uwchlan's Holiday Tree Lighting. The Township planted the ten foot Frasier Fir tree at Upland Farms so that it will be part of the Township's celebrations for years to come.

GENERAL FUND

FIRE AND AMBULANCE DEPARTMENTS

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

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

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

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

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

ACCOMPLISHMENTS IN 2017

- Continued to provide professional fire and ambulance services to the Township and its residents.
- Executed a Funding Agreement with East Brandywine and West Brandywine Townships and the East Brandywine Fire Department, which documents the funding formula for the East Brandywine Fire Department

GOALS FOR 2018

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

2018 Budget Summary – Fire and Ambulance

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|--|------------------|--------------------------|------------------|--------------------------------|----------------------|
| Township contributions to Fire & Ambulance Co. | \$199,937 | \$202,285 | \$199,937 | \$ - | 0.0% |
| State Aid received and paid to fire companies | 112,000 | 95,002 | 112,000 | - | 0.0% |
| Reimbursements to other municipalities | 2,500 | - | 2,500 | - | 0.0% |
| Hydrant expenses | 60,000 | 55,053 | 60,000 | - | 0.0% |
| Workers compensation insurance | 28,000 | 13,475 | 28,000 | - | 0.0% |
| Total | \$402,437 | \$365,815 | \$402,437 | \$ - | 0.0% |

Explanation of Major Changes

None

STATISTICS*

| | 2018 | 2017** | 2016 ** |
|---------------------|------|--------|---------|
| Total calls: | | | |
| Ludwig's Corner | 130 | 128 | 154 |
| Lionville | 75 | 71 | 79 |
| Glenmoore | 15 | 16 | 14 |
| East Brandywine | 18 | 21 | 16 |
| Uwchlan Ambulance | 290 | 290 | 292 |

*The measurement period runs October to September

** For the one year period ended September 30

GENERAL FUND

OTHER SERVICES

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

The Brandywine Valley SPCA contracts with the municipalities within the County to provide care to stray animals that are found in, or brought to the SPCA, from Upper Uwchlan Township. Without a contract, the SPCA will not accept animals coming from our Township. The contract is for a three year term, from January 1, 2016 to December 31, 2018. The basic contract fee for the 2018 calendar year is **\$1,591**. Additional charges that will be billed monthly include an animal acquisition fee, unclaimed stray animal fee, an activity fee for trips to our Township that do not include acquisition of an animal and an emergency response fee. The contract was effective January 1, 2016; there is a 3% increase applied in the second and third years of the contract. The total amount budgeted for 2018 is **\$4,244**.

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 2018, that amount is **\$15,987** and it is based on the number of Upper Uwchlan Township residents who participated in their programs during the prior year. Usage statistics show that of the eight municipalities supported by DARC, Upper Uwchlan Township had the second highest percentage usage at 18.3% in 2017.

The Downingtown Area Senior Center has requested a donation of **\$2,000** from the Township in 2018. It has been included in the Budget pending approval by the Supervisor's in the final Budget.

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

The Emergency Services department (EMPC) has a total budget of **\$7,850** for 2018. The majority of the budget consists of training; it also includes dedicated phones for EMPC.

The Historical Commission of Upper Uwchlan Township seeks to maintain the historical attributes of the Township. Their budget for 2018 is **\$2,500**.

ACCOMPLISHMENTS IN 2017

- Residents participating in DARC programs – 890 or 18.3% of total participants. Participation among Upper Uwchlan residents increased by more than 100 people from the prior year.
- Residents using the Henrietta Hankin Library are the second highest percentage of any municipality in Chester County

GOALS FOR 2018

- Increased resident participation in DARC and the Henrietta Hankin library

2018 Budget Summary – Other Services

| | 2018 Budget | Actual 2017 (9/30/17) | 2017 Budget | 2018 Increase (Decrease) | Percentage Change |
|---------------------------------|-----------------|--------------------------|-----------------|--------------------------------|----------------------|
| Emergency Services (EMPC) | \$7,850 | \$3,414 | \$7,850 | \$0 | 0.0% |
| Brandywine Valley SPCA | 4,244 | 2,062 | 4,120 | 124 | 3.0% |
| DARC | 15,987 | 14,640 | 15,280 | 707 | 4.6% |
| DASC | 2,000 | 0 | 0 | 2,000 | 100% |
| Henrietta Hankin Library | 5,000 | 0 | 5,000 | 0 | 0.0% |
| Historical commission | 2,500 | 110 | 2,500 | 0 | 0.0% |
| Total | \$37,581 | \$20,226 | \$34,750 | \$2,831 | 8.1% |

Explanation of Major Changes

DARC contribution has increased due to the withdrawal of one municipality from their arrangement with DARC. That will cause the amount allocated to the remaining participating municipalities to increase. We added an additional 5% to their estimated contribution.

Downington Area Senior Center (“DASC”) this is the first time that DASC has requested a contribution for their services from the Township.

LONG TERM DEBT

Upper Uwchlan Township has a relatively small amount of debt outstanding. Moody's Investor Service released an "Issuer Comment" on October 18, 2017 which states: "The credit position for Upper Uwchlan Township is very high quality. Its Aa2 rating is slightly stronger than the median rating of Aa3 for US cities. The notable credit factors include a robust financial position, a negligible debt burden and a low pension liability." (refer to the entire document on the Township website – Finance Department)

The Township has a bank loan payable to BB&T (formerly National Penn Bank). The Township also issued \$5,955,000 of General Obligation Bonds in 2014; the amount outstanding as of December 1, 2017 is \$5,450,000. (refer to the following pages for more information on the bonds).

The BB&T bank loan is payable monthly, has a fixed interest rate of 2.10% and matures June 1, 2026. As of November 30, 2017, the principal amount outstanding is \$224,130. The Board of Supervisors is committed to reducing Township debt and has authorized additional payments on this loan for the past several years so that it will be extinguished much earlier. The Board typically includes the amount of additional principal to be paid in the annual Budget.

During April of 2017, the Township purchased a street sweeper through a leasing arrangement with Fulton Bank. Under the agreement, ownership of the street sweeper will revert to the Township when all payments have been made. The loan is an 80% loan, with the Township paying 20% down at inception. The amount borrowed was \$262,623 and there are annual lease payments ranging from \$49,678 to \$53,954 until the loan is repaid in 2021. The interest rate is 2.60%. Below is a schedule showing projected payments and balances on both bank loans.

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|---------------------------|-----------|-----------|-----------|-----------|----------|
| Balance, January 1 | \$466,829 | \$428,014 | \$157,507 | \$106,443 | \$53,954 |
| Leasing arrangement | 262,623 | - | - | - | - |
| <i>Principal paid:</i> | | | | | |
| Board resolution | 200,000 | 200,000 | - | - | - |
| Regular principal | 101,438 | 70,507 | 51,064 | 52,489 | 53,954 |
| Total payments | 301,438 | 270,507 | 51,064 | 52,489 | 53,954 |
| Balance, Dec. 31 | \$428,014 | \$157,507 | \$106,443 | \$53,954 | - |
| <i>Scheduled interest</i> | \$12,128 | \$9,780 | \$4,394 | \$2,970 | \$1,505 |

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 has 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.

Current Balance

| | |
|--|--------------------|
| Original Issue | \$5,955,000 |
| Principal payments: | |
| December 1, 2015 | (165,000) |
| December 1, 2016 | (170,000) |
| December 1, 2017 | (170,000) |
| Amount outstanding, December 31, 2017 | \$5,450,000 |

\$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</u> | <u>Principal Amount</u> | <u>Interest Rate</u> | <u>Yield</u> | <u>Price</u> | <u>CUSIP**</u> |
|-----------------|-----------------------------|--------------------------|--------------|--------------|----------------|
|-----------------|-----------------------------|--------------------------|--------------|--------------|----------------|

| <u>Maturity</u> | <u>Amount</u> | <u>Coupon</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.

SOLID WASTE AND RECYCLING FUND

DESCRIPTION OF SERVICES PROVIDED

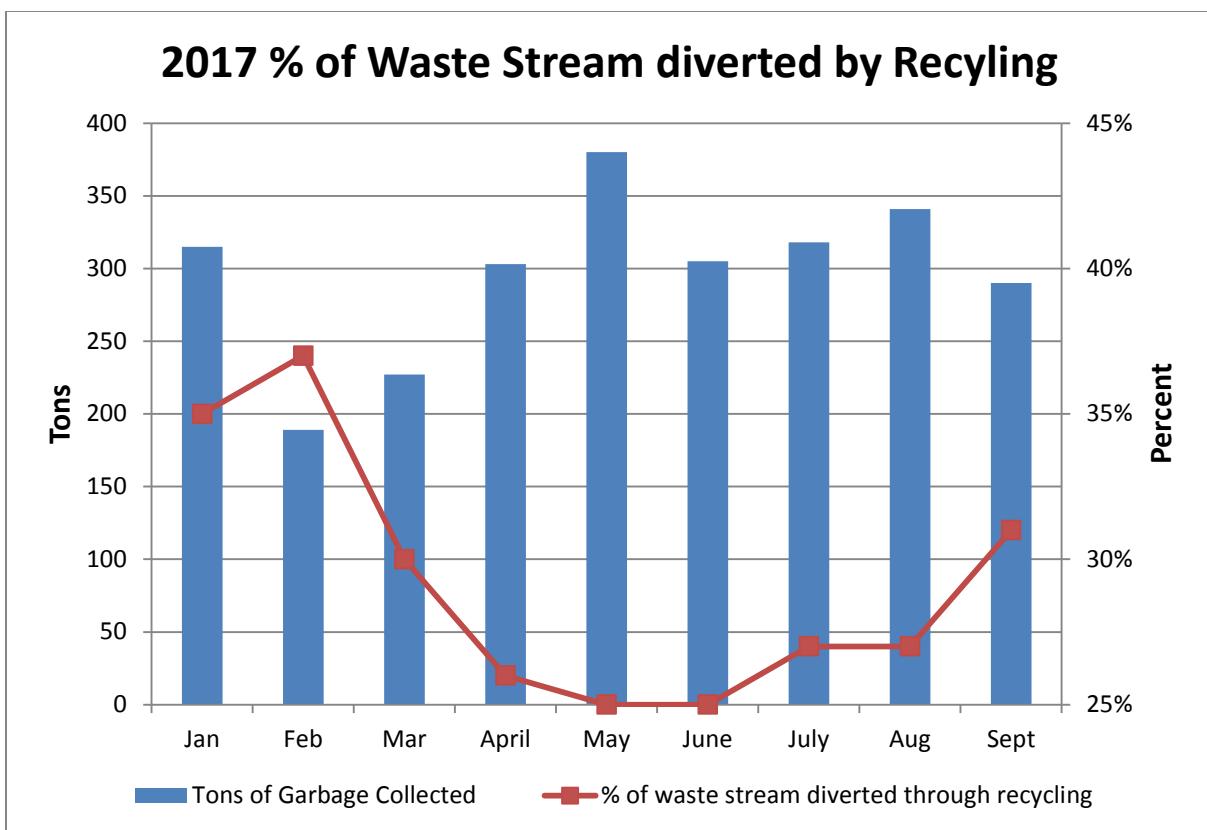
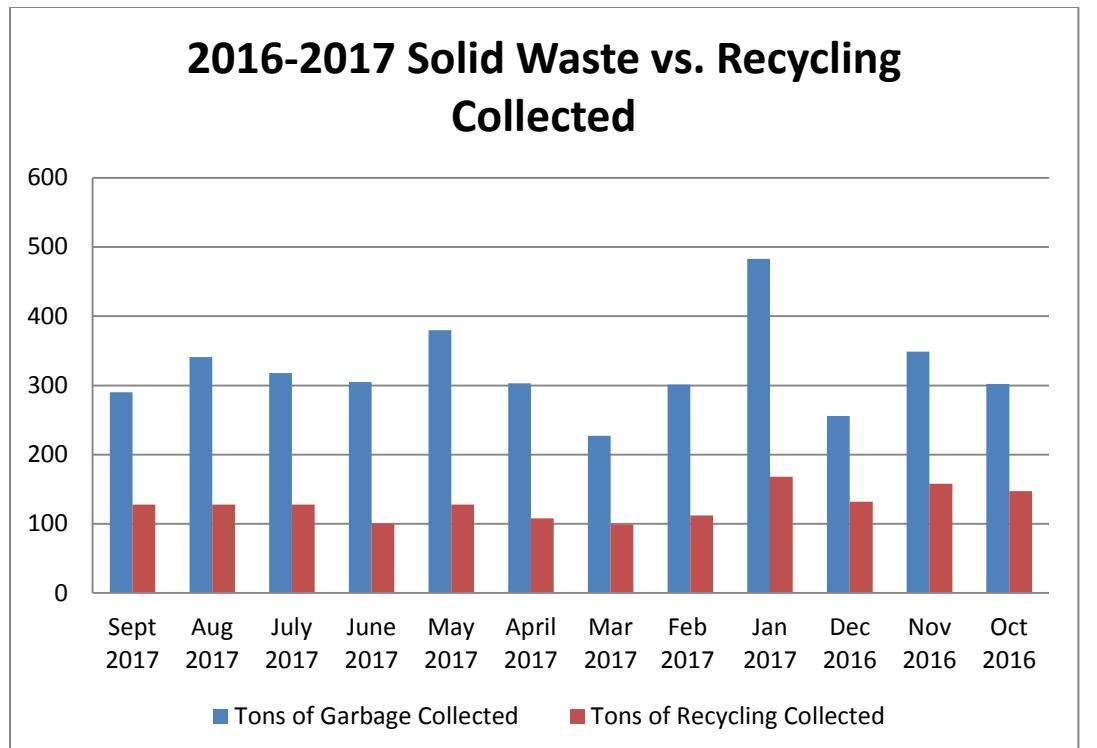
The Solid Waste and Recycling Fund is used to manage revenues and expenditures directly related to the Township's Solid Waste and Recycling program. Chapter 148 of the Upper Uwchlan Township Code requires all residential property owners in the Township to dispose of recyclable materials and waste using 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") 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 item pick-up per month is provided. The Township's program includes thirty-six yard waste collection dates throughout the year and a permanent yard waste dumpster for residential use located at 132 Oscar Way. Materials accepted 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 \$63/ton. Material in the solid waste stream has decreased 29% since the new program's inception in 2010. 2018 looks to continue that trend with a current average of 1 ton per household, per year. This translates to ongoing savings in the area of disposal fees at \$63/ton of solid waste which translates to a long-term sustainable program. The Township tracks, on a monthly basis, data such as tons of garbage collected, tons of recycling collected, tons of yard waste collected, percent of the waste stream diverted by recycling, and the percent of the waste stream diverted by composting. This data will allow the Township to identify monthly and annual trends and gauge the success of program changes, program communication, etc.

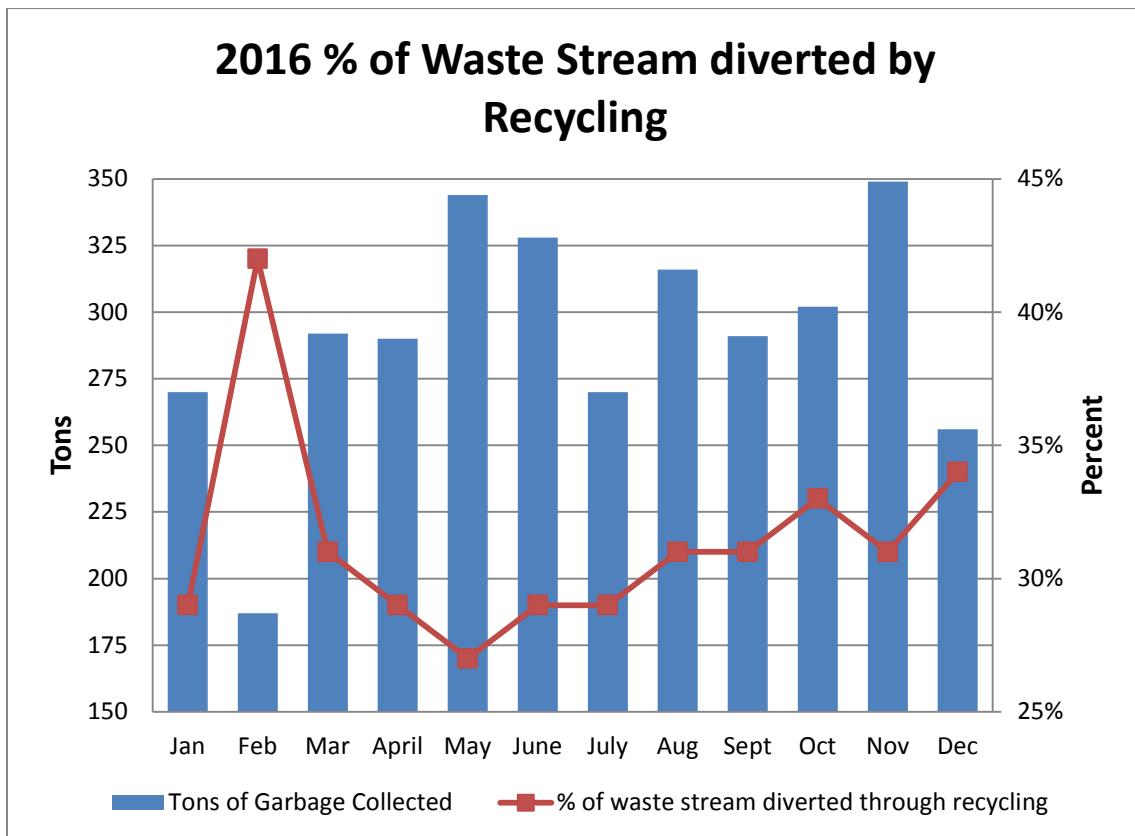
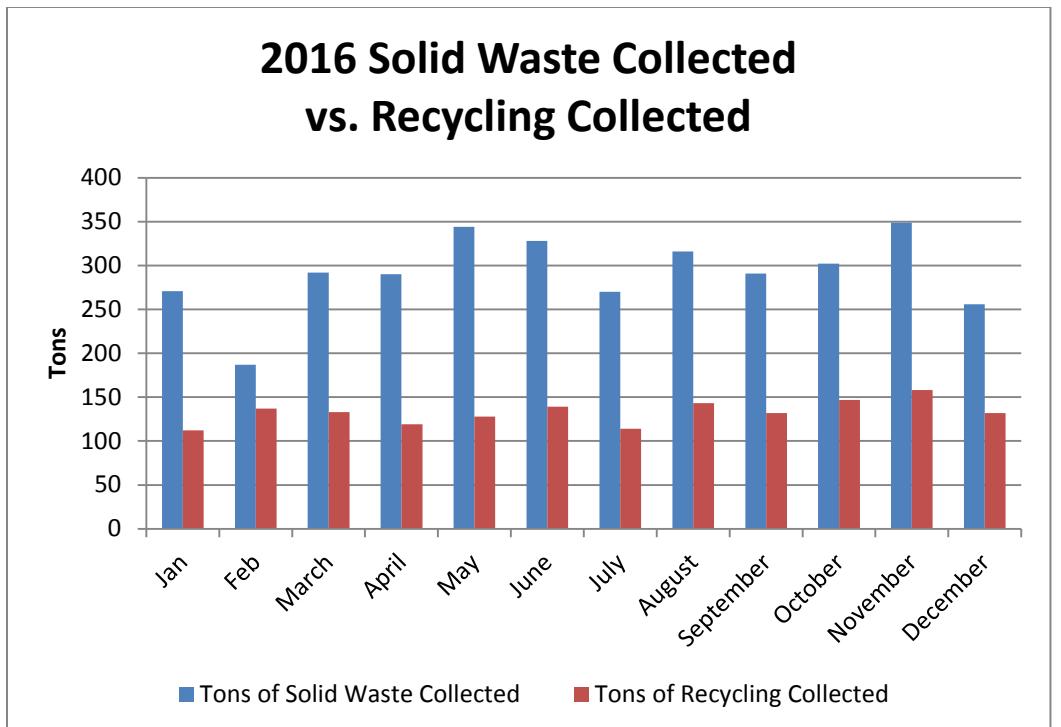
PERFORMANCE MEASURES

| | 2018 | 2017* | 2016 |
|---|------|-------|------|
| Percentage of the waste stream diverted through recycling | 35% | 29% | 31% |
| Percentage of the waste stream diverted through yard waste collection | 10% | 5% | 5% |

*As of 9/30/17



*October 2017 and on estimated



Upper Uwchlan Township
Solid Waste Fund
2018 Budget

| | | Actual | Actual | Budget | Actual - 9/30 | Budget | Budget | \$ Inc/(Dec) | | % | Budget | Budget | Budget | Budget |
|---------------------------|--|-----------|-----------|-----------|---------------|-----------|-----------|--------------|--------|-----------|-----------|-----------|-----------|--------|
| | | | | | | | | 2015 | 2016 | | | | | |
| INCOME | | | | | | | | | | | | | | |
| | 341 INTEREST | | | | | | | | | | | | | |
| 05-341-000-000 | Interest Income | 1,998 | 2,410 | 3,000 | 4,721 | 3,000 | 6,000 | 3,000 | 100% | 6,000 | 6,000 | 6,000 | 6,000 | |
| | | 1,998 | 2,410 | 3,000 | 4,721 | 3,000 | 6,000 | 3,000 | 100% | 6,000 | 6,000 | 6,000 | 6,000 | |
| | 364 SOLID WASTE REVENUE | | | | | | | | | | | | | |
| 05-364-000-010 | Solid Waste Income | 1,029,579 | 980,775 | 980,000 | 948,767 | 980,000 | 1,012,130 | 32,130 | 3% | 1,053,474 | 1,085,368 | 1,108,993 | 1,126,711 | |
| 05-364-000-020 | Recycling Income | 8,492 | 3,607 | 8,000 | 7,112 | 8,000 | 8,000 | - | 0% | 8,000 | 8,000 | 8,000 | 8,000 | |
| 05-364-000-025 | Hazardous Waste Event | - | - | 2,000 | - | 2,000 | 2,000 | - | 0% | 1,600 | 1,800 | 2,000 | 2,200 | |
| 05-364-000-030 | Leaf Bags Sold | 404 | 278 | 500 | 58 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | |
| 05-364-000-035 | Scrap Metal Sold | 12 | 149 | 500 | 95 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | |
| 05-364-000-040 | Equipment Purchase Grant (State) | - | - | - | 145,000 | - | (145,000) | -100% | - | - | - | - | - | |
| | Performance Grant | 53,454 | 145,354 | 48,000 | - | 48,000 | 48,000 | - | 0% | 50,000 | 50,000 | 50,000 | 50,000 | |
| | Total 364 SOLID WASTE | 1,091,940 | 1,130,163 | 1,039,000 | 956,031 | 1,184,000 | 1,071,130 | (112,870) | -10% | 1,114,074 | 1,146,168 | 1,169,993 | 1,187,911 | |
| | 392 INTERFUND TRANSFER | | | | | | | | | | | | | |
| 05-395-000-000 | Refund of Prior Year Expenses | - | - | - | - | - | - | - | 0% | - | - | - | - | |
| | Interfund Transfer - Other | - | - | - | - | - | - | - | 0% | - | - | - | - | |
| | Total 392 INTERFUND TRANSFER | - | - | - | - | - | - | - | 0% | - | - | - | - | |
| Total 300 - INCOME | | 1,093,938 | 1,132,573 | 1,042,000 | 960,752 | 1,187,000 | 1,077,130 | (109,870) | (0) | 1,120,074 | 1,152,168 | 1,175,993 | 1,193,911 | |
| | Total Income | 1,093,938 | 1,132,573 | 1,042,000 | 960,752 | 1,187,000 | 1,077,130 | (109,870) | -9% | 1,120,074 | 1,152,168 | 1,175,993 | 1,193,911 | |
| EXPENSES | | | | | | | | | | | | | | |
| | 427 SOLID WASTE EXPENSES | | | | | | | | | | | | | |
| 05-427-000-150 | Bank Fees | 15 | 45 | 200 | 15 | 200 | 200 | - | 0% | 200 | 200 | 200 | 200 | |
| 05-427-000-200 | Supplies | - | - | 11,000 | 1,570 | 11,000 | 2,000 | (9,000) | -82% | 2,000 | 2,000 | 2,000 | 2,000 | |
| 05-427-000-210 | Utility Billing Expenses | 1,729 | 552 | 2,000 | - | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | |
| 05-427-000-220 | Postage | 1,916 | 372 | 2,500 | 1,449 | 2,500 | 2,500 | - | 0% | 2,500 | 2,500 | 2,500 | 2,500 | |
| 05-427-000-230 | Toters | 20,880 | 6,129 | - | - | 1,000 | 12,000 | 11,000 | 1100% | 12,000 | 12,000 | 12,000 | 12,000 | |
| 05-427-000-314 | Legal Expense | 4,817 | 1,096 | 8,000 | 7,651 | 8,000 | 9,000 | 1,000 | 13% | 9,000 | 9,000 | 9,000 | 9,000 | |
| 05-427-000-316 | Training & Seminars | 369 | - | 500 | - | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 | |
| 05-427-000-420 | Dues/Subscriptions/Memberships | - | 125 | - | - | 125 | 125 | - | 0% | 125 | 125 | 125 | 125 | |
| 05-427-000-450 | Contracted Services | 574,238 | 574,214 | 573,854 | 427,273 | 573,854 | 603,175 | 29,321 | 5% | 698,290 | 766,168 | 791,319 | 808,747 | |
| 05-427-000-700 | Tipping Fees | 214,133 | 224,699 | 223,000 | 154,135 | 229,500 | 234,090 | 4,590 | 2% | 238,772 | 243,547 | 248,418 | 253,387 | |
| 05-427-000-800 | Recycling Disposal | 2,326 | 63 | 6,000 | - | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 | |
| | TOTAL EXPENSES | 820,423 | 807,295 | 827,054 | 592,093 | 834,679 | 871,590 | 36,911 | 4% | 971,386 | 1,044,040 | 1,074,062 | 1,096,459 | |
| | NET INCOME BEFORE OPERATING TRANSFERS | 273,515 | 325,278 | 214,946 | 368,659 | 352,321 | 205,540 | (146,781) | -42% | 148,687 | 108,127 | 101,931 | 97,453 | |
| | 492 OPERATING TRANSFERS | | | | | | | | | | | | | |
| 05-492-000-030 | Transfer to Capital Fund | 175,000 | 100,000 | 100,000 | - | 350,000 | 375,000 | 25,000 | 7% | 100,000 | 50,000 | 100,000 | 80,000 | |
| | Transfer to Water Resource Protection Fund | | | | | | | | | | | | | |
| | Total 492 OPERATING TRANSFERS | 175,000 | 100,000 | 100,000 | - | 350,000 | 375,000 | 25,000 | 7% | 100,000 | 50,000 | 100,000 | 80,000 | |
| | Total Expenditures | 995,423 | 907,295 | 927,054 | 592,093 | 1,184,679 | 1,246,590 | 61,911 | 5% | 1,071,386 | 1,094,040 | 1,174,062 | 1,176,459 | |
| | Net Ordinary Income | 98,515 | 225,278 | 114,946 | 368,659 | 2,321 | (169,460) | (171,781) | -7401% | 48,687 | 58,127 | 1,931 | 17,453 | |

CAPITAL FUND

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

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

The Township's debt payments (exclusive of the 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. These requests are reviewed by the Township Manager and, if approved, are included in the Budget for the Supervisor's review and approval.

During 2017, the Township completed the Eagle Trail Extension Project (*also known as the Sidepath Project*). The Village Trail was extended from Darrell Drive (adjacent to Route 100) to Park Road and from Little Conestoga Road to Park Road. Construction was completed on this project during the summer with total costs, inclusive of design, engineering and project management, of \$739,740.

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

Park Road Reconstruction and Trail Project – Phase IV of the Park Road Trail is the final phase to be constructed, connecting the Village of Eagle, and beyond, with the Marsh Creek State Park. This project will also include the reconstruction and repaving of Park Road from Moore Road to the State Park. Originally budgeted for 2016, the design, engineering, and right-of-way acquisition is taking longer than expected. The 2017 Budget included \$250,000 for the final design, easements, and management and inspection services. Progress was made in 2017 and it is anticipated that the project may be underway during 2018. Township staff and consultants are working with representatives of the DVRPC and PennDOT to identify funding sources to be used to supplement project costs. Once revenue sources and project expenditures are finally identified, the Board of Supervisors will be asked to formally approve the project for construction. The 2018 Budget includes \$467,104 for construction and inspections, with an additional \$300,000 budgeted for utility relocation.

On-going operating costs – once constructed, the Township will own and maintain the trails with activities to include inspections, vegetation management, and mowing of grass. No additional external costs are anticipated with the maintenance of the trail.

Village of Eagle Pocket Park – The Village Concept Committee has finalized a design for a “pocket park” (to be named at a later time) to be located at the intersection of Pottstown Pike (S.R. 100) and Station Boulevard. The park will be a passive open space gathering area designed to enhance the pedestrian friendly environment of Eagle Village. The design and engineering phase has been completed. The 2018 Budget includes \$385,000 for construction of the Park which will be a joint effort with the developers of the Parcel 5C project.

On-going operating costs – Ongoing operating costs will include operation, inspection and maintenance of the facility, trash and recycling removal, and mowing and trimming. Once completed and functional, we anticipate that these costs will approximate \$3,000 annually.

Upland Farms – The Township began development of Upland Farms as a 56 acre passive recreational public park in late 2015. Construction included a fifty (50) space asphalt parking lot, 2,800 linear feet of 8' wide asphalt pedestrian trails, natural trails, storm water infrastructure, signage, and benches. The existing barn and farmhouse continue to be repaired and maintained. The Township has drafted a plan for the adaptive re-use of the farmhouse as a community center. The adaptive re-use community center project is pending funding, grant applications, etc. During 2017, maintenance and repair activities were completed to the point that allowed the barn to be opened to the public on a seasonal basis. The barn was opened for its first official function in late October, 2017.

On-going operating costs – The initial operating costs will be specific to park maintenance activities such as inspection, maintenance and repair, mowing, trimming, and trash and recycling removal. Until such time as the house and barn are further developed utility costs, heating, electricity, water, will be negligible.

Hickory Park Playground Re-Design – Hickory Park is an active recreational facility with four fields, three tennis courts, two basketball courts, a sand volleyball court, playground and a pavilion. The playground equipment is more than 12 years old and in need of replacement. The 2018 Budget includes \$224,800 for design, purchase, and installation of new playground equipment. Also included is the cost to raise the pavilion floor to the same height as the playground.

Ongoing operating costs – On-going maintenance of the playground equipment will be provided by the Public Works Department – Facilities Division.

Township Building Expansion – The Township has experienced significant growth in the past 15 years. The Township building, which houses the Police Department and all other administrative offices, is now at full capacity, with staff sharing office space and with limited storage. There is no room for further expansion within the existing space. A “needs analysis” was completed by outside consultants who recommended that the Township building should be extended to the rear. Doing so will require an easement from the Downingtown Area School District (DASD), which owns the land bordering the building. Discussions with DASD indicate that they would be agreeable to granting an easement to the

Township. The 2018 Budget includes funding in the amount of \$170,000 for an architect to design the addition to the existing Township building.

On-going operating costs – Once completed, it is expected that utility costs will increase by approximately \$10,000.

The Facilities Division of the Public Works Department provides on-going maintenance services to all buildings and parks in the Township. The total cost allocated to all Township parks in the 2018 General Fund budget is \$183,815.

**Upper Uwchlan Township
Capital Fund
Budget**

| | | Actual | Actual | Budget | YTD | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|--|--|------------------|----------------|------------------|----------------|------------------|------------------|------------------|---------------|----------------|----------------|----------------|----------------|
| | | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 |
| | | (9/30/17) | | | | | | | | | | | |
| INCOME | | | | | | | | | | | | | |
| 30-341-000-000 | Interest Earnings | 1,177 | 4,334 | 400 | 7,996 | 3,000 | 12,000 | 9,000 | 113% | 12,000 | 12,000 | 12,000 | 12,000 |
| 30-341-000-010 | Grant revenue - County | 1,199 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-341-000-020 | Grant revenue - State | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-354-000-030 | Grant revenue - Federal | - | - | 750,000 | - | 560,000 | - | (560,000) | #DIV/0! | - | - | - | - |
| 30-354-000-040 | Grant revenue - other | - | - | 408,000 | - | - | 5,800 | 5,800 | #DIV/0! | - | - | - | - |
| 30-391-000-100 | Sale of Fixed Assets | 40,722 | 2,970 | 5,000 | 4,983 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| 30-393-000-000 | Capital income | - | - | - | 11,450 | - | - | - | 0% | - | - | - | - |
| 30-393-000-020 | Proceeds from New Debt | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-393-000-400 | Other financing sources (Developer - Eagle Park) | - | 103,950 | 103,950 | - | - | 206,000 | 206,000 | #DIV/0! | - | - | - | - |
| Total Income before Operating Transfers | | 43,098 | 111,254 | 1,267,350 | 24,429 | 568,000 | 228,800 | (339,200) | -1389% | 17,000 | 17,000 | 17,000 | 17,000 |
| INTERFUND OPERATING TRANSFERS | | | | | | | | | | | | | |
| 30-392-000-001 | Transfer From General Fund | 2,609,176 | 400,000 | 400,000 | 950,000 | 950,000 | 600,000 | (350,000) | -37% | 200,000 | 200,000 | 200,000 | 200,000 |
| 30-392-000-005 | Transfer From Solid Waste Fund | 175,000 | 100,000 | 100,000 | - | 350,000 | 375,000 | 25,000 | #DIV/0! | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Operating Transfers | | 2,784,176 | 500,000 | 500,000 | 950,000 | 1,300,000 | 975,000 | (325,000) | -34% | 300,000 | 300,000 | 300,000 | 300,000 |
| TOTAL INCOME | | 2,827,274 | 611,254 | 1,767,350 | 974,429 | 1,868,000 | 1,203,800 | (664,200) | -68% | 317,000 | 317,000 | 317,000 | 317,000 |
| EXPENSES | | | | | | | | | | | | | |
| Township Properties | | - | - | - | - | - | - | - | - | - | - | - | - |
| 30-409-000-700 | Capital Purchases - General | - | 14,740 | 36,415 | 18,738 | 206,200 | 204,374 | (1,826) | -10% | 5,000 | 5,000 | 5,000 | 5,000 |
| 30-409-001-700 | Capital Purchases - Executive | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-409-002-600 | Capital Construction - Township Building | 4,285 | 8,325 | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-409-002-700 | Capital Purchases - Township Building | 6,710 | 12,745 | - | 1,315 | - | - | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| 30-409-003-600 | Capital Construction - PW Building | - | - | 61,024 | - | - | 87,800 | 87,800 | #DIV/0! | - | - | - | - |
| 30-409-003-700 | Capital Purchases - PW Building | 2,230 | 12,115 | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-409-004-600 | Capital Construction - Milford Road | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-409-004-700 | Capital Purchases - Milford Road | 6,750 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | | 19,975 | 47,925 | 97,439 | 20,053 | 206,200 | 292,174 | 85,974 | 429% | 10,000 | 10,000 | 10,000 | 10,000 |
| Police | | - | - | - | - | - | - | - | - | - | - | - | - |
| 30-410-000-700 | Capital Purchases | 40,520 | 65,362 | 74,805 | 67,651 | 68,156 | 52,356 | (15,800) | -23% | 40,000 | 40,000 | 40,000 | 40,000 |
| | Future Purchase | - | - | - | - | - | 10,000 | 10,000 | #DIV/0! | - | - | - | - |
| | | 40,520 | 65,362 | 74,805 | 67,651 | 68,156 | 62,356 | (5,800) | -9% | 40,000 | 40,000 | 40,000 | 40,000 |
| 30-413-000-700 | Codes | - | 24,902 | 24,000 | - | - | - | - | #DIV/0! | - | - | - | - |
| | Capital Purchases | - | 24,902 | 24,000 | - | - | - | - | #DIV/0! | - | - | - | - |
| Public Works | | - | - | - | - | - | - | - | - | - | - | - | - |
| 30-438-000-700 | Capital Purchases - Vehicles | 301,211 | 438 | - | 102,371 | - | - | - | 0% | - | - | - | - |
| 30-438-000-701 | Capital Purchases - Equipment | 14,616 | 52,114 | 57,425 | 158,498 | 240,401 | 107,600 | (132,801) | -84% | - | - | - | - |
| | | 315,827 | 52,552 | 57,425 | 260,869 | 240,401 | 107,600 | (132,801) | -51% | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - | - | - | - |
| 30-454-000-700 | All Parks | 29,042 | 47,560 | 26,050 | 14,955 | 89,782 | - | (89,782) | -600% | 15,000 | 15,000 | 15,000 | 15,000 |
| | Capital Purchases - All Parks | - | - | - | - | - | - | - | - | - | - | - | - |
| 30-454-001-600 | Hickory Park | 51,019 | 41,305 | 92,620 | 14,500 | 55,000 | 209,300 | 154,300 | 1064% | 5,000 | 5,000 | 5,000 | 5,000 |
| 30-454-001-700 | Capital Construction | - | - | 12,000 | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-454-002-600 | Fellowship Fields | 187,443 | 91,483 | 112,974 | - | 17,000 | - | (17,000) | #DIV/0! | 15,000 | 15,000 | 15,000 | 15,000 |
| | Capital Construction | - | - | - | - | - | - | - | - | - | - | - | - |

**Upper Uwchlan Township
Capital Fund
Budget**

| | | Upper Uwchlan Township Capital Fund Budget | | | | | | | | | | | |
|----------------|---|--|-----------|-------------|-----------|-----------|-------------|--------------|-----------|---------|---------|---------|---------|
| | | Actual | Actual | Budget | YTD | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
| | | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 |
| 30-454-002-700 | Capital Purchases Larkins Field | 3,334 | 18,221 | 20,999 | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-454-003-600 | Capital Construction | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-454-003-700 | Capital Purchases Upland Farms | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-454-004-600 | Capital Construction | 239,377 | 28,066 | 26,800 | - | 20,000 | 74,100 | 54,100 | #DIV/0! | 10,000 | 10,000 | 10,000 | 10,000 |
| 30-454-004-610 | Fund Raising | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-454-004-700 | Capital Purchases | - | - | - | 17,648 | 13,800 | - | (13,800) | -78% | 5,000 | 5,000 | 5,000 | 5,000 |
| | | 510,215 | 226,635 | 291,443 | 47,103 | 195,582 | 283,400 | 87,819 | 186% | 50,000 | 50,000 | 50,000 | 50,000 |
| | Trails | | | | | | | | | | | | |
| 30-455-000-650 | Grant - Trails/Bridge | 2,316 | - | - | 84,602 | - | - | - | 0% | - | - | - | - |
| 30-455-000-651 | Phase IV - Park Road Trail | 33,881 | 111,256 | 1,814,300 | 30,250 | 250,000 | 767,104 | 517,104 | 1709% | - | - | - | - |
| 30-455-000-652 | Eagle Village Trail Extension (Sidepath Project) | 101,150 | 108,851 | - | 492,386 | 633,760 | - | (633,760) | -129% | - | - | - | - |
| | | 137,346 | 220,107 | 1,814,300 | 607,238 | 883,760 | 767,104 | (116,656) | -19% | - | - | - | - |
| | Roads | | | | | | | | | | | | |
| 30-502-434-700 | Traffic Signals | 186,579 | 140 | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | Lyndell Road Bridge (shared w/East Brandywine) | - | - | 75,000 | - | 75,000 | 57,500 | (17,500) | #DIV/0! | - | - | - | - |
| | LCR Crosswalk | - | - | - | - | 24,000 | - | (24,000) | #DIV/0! | - | - | - | - |
| | East/West Link - Darrell Drive | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | | 186,579 | 140 | 75,000 | - | 99,000 | 57,500 | (41,500) | #DIV/0! | - | - | - | - |
| | Emergency Management | | | | | | | | | | | | |
| 30-415-000-700 | Capital Purchases | 27,528 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | | 27,528 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | Village of Eagle | | | | | | | | | | | | |
| 30-506-000-100 | Design - Village of Eagle Pocket Park | 7,500 | 20,914 | 30,000 | - | 10,000 | - | (10,000) | #DIV/0! | - | - | - | - |
| 30-506-000-600 | Construction - Village of Eagle | - | - | - | - | 385,000 | 385,000 | 385,000 | #DIV/0! | - | - | - | - |
| | | 7,500 | 20,914 | 30,000 | - | 10,000 | 385,000 | 375,000 | #DIV/0! | - | - | - | - |
| | Total Capital Expenditures | 1,245,489 | 658,537 | 2,464,412 | 1,002,913 | 1,703,099 | 1,955,134 | 252,036 | 25% | 100,000 | 100,000 | 100,000 | 100,000 |
| | Debt Service | | | | | | | | | | | | |
| 30-500-471-001 | Principal - 1st Loan - \$1.2M (#880) | 59,068 | 243,005 | 59,070 | 34,439 | 248,000 | 220,150 | (27,850) | -81% | - | - | - | - |
| 30-500-471-002 | Principal - 2nd Loan - \$3.5M (#815) | 309,083 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-500-471-003 | Principal - Fulton Bank loan | - | - | - | - | 40,910 | 49,678 | 8,768 | #DIV/0! | 51,064 | 52,489 | 53,953 | - |
| 30-500-472-001 | Interest - 1st Loan (1.95%) (#880) | 14,457 | 13,771 | 14,455 | 8,143 | 8,772 | 8,772 | - | 0% | - | - | - | - |
| 30-500-472-002 | Interest - 2nd Loan (3.75%) (#815) | 7,298 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-500-472-003 | Interest - Fulton Bank loan (2.6%) | - | - | - | - | 3,300 | 5,780 | 2,480 | #DIV/0! | 4,394 | 2,970 | 1,505 | - |
| | Total Debt Service | 389,906 | 256,776 | 73,525 | 98,540 | 300,982 | 284,380 | (16,602) | -17% | 55,458 | 55,459 | 55,458 | - |
| | Total Capital Expenditures & Debt Service | 1,635,396 | 915,313 | 2,537,937 | 1,101,453 | 2,004,081 | 2,239,514 | 235,434 | 21% | 155,458 | 155,459 | 155,458 | 100,000 |
| | Net Income Prior to Operating Transfers Out | 1,191,878 | (304,059) | (770,587) | (127,024) | (136,081) | (1,035,714) | (899,634) | 708% | 161,542 | 161,541 | 161,542 | 217,000 |
| | Operating Transfers | | | | | | | | | | | | |
| 30-505-000-010 | To the General Fund | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-505-000-020 | To the Solid Waste Fund | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | To the Water Resource Protection Fund | - | - | - | - | - | - | - | - | - | - | - | - |
| | To the Act 209 Fund | - | 270,000 | 270,000 | - | - | - | - | #DIV/0! | - | - | - | - |
| | Total Operating Transfers | - | 270,000 | 270,000 | - | - | - | - | #DIV/0! | - | - | - | - |
| | Net Income | 1,191,878 | (574,059) | (1,040,587) | (127,024) | (136,081) | (1,035,714) | (899,634) | 708% | 161,542 | 161,541 | 161,542 | 217,000 |

Upper Uwchlan Township
2018 Budget
Capital Purchases

| | Capital Fund Amount | Costs Allocated to Municipal Authority | Total Cost |
|---|------------------------|--|----------------|
| General Government | | | |
| <u>Township Building Expansion:</u> | | | |
| Architect (Phase I thru IV) | \$ 170,000 | \$ - | \$ 170,000 |
| Vehicle - 2018 Ford Escape | 24,374 | - | 24,374 |
| Replace Konica Minolta copier | 10,000 | - | 10,000 |
| | - | - | - |
| Total General Government | 204,374 | - | 204,374 |
| Police Department | | | |
| Patrol vehicle | 38,156 | - | 38,156 |
| Vehicle - applying for grant towards purchase | 10,000 | - | 10,000 |
| Radar traffic counting unit | 3,400 | - | 3,400 |
| Night trail camera | 800 | - | 800 |
| Allocate cash for future purchase: motorcycle (2019) | 10,000 | - | 10,000 |
| Total Police | 62,356 | - | 62,356 |
| Public Works Department | | | |
| <u>General Equipment</u> | | | |
| Ram 3500 Crew Cab truck w/snow plow | 20,500 | 20,500 | 41,000 |
| GMC 3500 Utility body truck w/snow plow | - | 45,000 | 45,000 |
| Large one-way plow for Peterbilt dump truck (11') | 7,300 | - | 7,300 |
| Two mower replacements | 16,200 | - | 16,200 |
| Bobcat Skid Steer Loader w/attachments | 58,000 | - | 58,000 |
| Replacement body for F550 | 4,200 | - | 4,200 |
| Pole saw replacement | 1,400 | - | 1,400 |
| Total General Equipment | 107,600 | 65,500 | 173,100 |
| <u>Building improvements</u> | | | |
| Additional storage garage | 80,000 | - | 80,000 |
| Compressor replacement | 7,800 | - | 7,800 |
| Total Building Improvements | 87,800 | - | 87,800 |
| Total Public Works | 195,400 | 65,500 | 260,900 |
| Parks | | | |
| <u>Hickory Park</u> | | | |
| <u>Playground re-design:</u> | | | |
| Design phase (2018) | 19,000 | - | 19,000 |
| Equipment | 91,500 | - | 91,500 |
| Installation | 24,600 | - | 24,600 |
| Playground Resurfacing | 70,000 | - | 70,000 |
| Raise pavillion floor to playground height | 4,200 | - | 4,200 |
| | 209,300 | - | 209,300 |
| <u>Upland Farms</u> | | | |
| Trees | 20,000 | - | 20,000 |
| Floors | 6,500 | - | 6,500 |
| Outbuildings | 10,000 | - | 10,000 |
| Seal/weatherize barn | 8,000 | - | 8,000 |
| Reconstruct steps | 18,000 | - | 18,000 |
| | 62,500 | - | 62,500 |
| <u>Upland Farms - matching grant</u> | | | |
| Signage - PECO Green Region Grant (\$5,800 matching grant included in revenue) | 11,600 | - | 11,600 |
| | 11,600 | - | 11,600 |

Upper Uwchlan Township
2018 Budget
Capital Purchases

| | Capital Fund Amount | Costs Allocated to Municipal Authority | Total Cost |
|--|----------------------------|--|----------------------------|
| <i><u>Eagle Village Park</u></i> | | | |
| Construction | <u>385,000</u> | <u>-</u> | <u>385,000</u> |
| | <u>385,000</u> | <u>-</u> | <u>385,000</u> |
| Total Parks | 668,400 | - | 668,400 |
| Bridges Lyndell Road Bridge | | | |
| | <u>57,500</u> | <u>-</u> | <u>57,500</u> |
| | <u>57,500</u> | <u>-</u> | <u>57,500</u> |
| Trails | | | |
| <u>Park Road Reconstruction and Trail Project - Phase IV</u> | | | |
| Construction & inspections | <u>467,104</u> | <u>-</u> | <u>467,104</u> |
| Utility relocation | <u>300,000</u> | <u>-</u> | <u>300,000</u> |
| | <u>767,104</u> | <u>-</u> | <u>767,104</u> |
| Total Trails and Bridges | 824,604 | - | 824,604 |
| TOTAL CAPITAL PURCHASES | <u>\$ 1,955,134</u> | <u>\$ 65,500</u> | <u>\$ 2,020,634</u> |

CAPITAL INVESTMENT PROGRAM

Park Road Trail – Phase IV

Project Location: Park Road
 Estimated Completion Date: 2019

Description: All costs to design, permit, and construct trail improvements connecting Hickory Park with Marsh Creek State Park.

Cost Summary:

| | Previous Actual | Projected 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | Project Total |
|--------------|--------------------|-------------------|-----------|------|------|------|------|------------------|
| Costs: | \$211,953 | \$241,104 | \$767,104 | - | - | - | - | \$1,220,221 |
| Resources: | | | | | | | | |
| Capital Fund | 211,953 | 241,104 | 767,104 | | | | | 1,220,221 |
| Other | | | | | | | | |
| Total | \$211,953 | \$241,104 | \$767,104 | - | - | - | - | \$1,220,221 |

Village of Eagle Pocket Park

Project Location: Village of Eagle, along Pottstown Pike
 Estimated Completion Date: 2018

Description: Ongoing work to enhance the Village of Eagle. Design and construct a Pocket Park.

Cost Summary:

| | Previous Actual | Projected 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | Project Total |
|----------------------|--------------------|-------------------|-----------|------|------|------|------|------------------|
| Costs: | \$33,074 | \$0 | \$385,000 | - | - | - | - | \$418,074 |
| Resources: | | | | | | | | |
| Capital Fund | 33,074 | | 385,000 | | | | | 418,074 |
| Chester County grant | | | | | | | | |
| State of Pa. grant | | | | | | | | |
| Total | \$33,074 | \$0 | \$385,000 | - | - | - | - | \$418,074 |

Upland Farms

Project Location: Upland Farms
 Estimated Completion Date: 2019

Description: Convert Upland Farms to a Community Center with walking trails and a parking lot.

Cost Summary:

| | Previous Actual | Projected 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | Project Total |
|--------------------|-----------------|----------------|----------|------|------|------|------|---------------|
| Costs: | \$270,493 | \$17,648 | \$62,500 | | | | | \$350,641 |
| Resources: | | | | | | | | |
| Capital Fund | 270,493 | 17,648 | 62,500 | | | | | 350,641 |
| Chester Co. grant | | | | | | | | |
| State of Pa. grant | | | | | | | | |
| Total | \$270,493 | \$17,648 | \$62,500 | - | - | - | - | \$350,641 |

Total future costs are estimated at \$1.6 million for renovation of the barn. The Township would pursue grants to offset those costs. There is no timetable for construction at this time.

Hickory Park Playground Re-Design

Project Location: Hickory Park
 Estimated Completion Date: 2018

Description: Re-design the playground and install new equipment at Hickory Park.

Cost Summary:

| | Previous Actual | Projected 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | Project Total |
|--------------|-----------------|----------------|-----------|------|------|------|------|---------------|
| Costs: | \$ - | \$ - | \$209,300 | | | | | \$209,300 |
| Resources: | | | | | | | | |
| Capital Fund | | | 209,300 | | | | | 209,300 |
| Total | \$ - | \$ - | \$209,300 | | | | | \$209,300 |

Township Building Expansion

Project Location: Township Building
Estimated Completion Date: 2020

Description: Analyze the need for additional space at the Township building, design, permit and construction, if deemed necessary.

Cost Summary:

| | Previous Actual | Projected 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | Project Total |
|--------------|----------------------------|---------------------------|-------------|-------------|-------------|-------------|-------------|--------------------------|
| Costs: | \$8,325 | \$ - | \$170,000 | | | | | \$178,325 |
| Resources: | | | | | | | | |
| Capital Fund | 8,325 | - | 170,000 | | | | | 178,325 |
| Total | \$8,325 | - | \$170,000 | - | - | - | - | \$178,325 |

The consultants' report indicates that there is a need for additional space at the Township building. In 2018, architects will design an addition to the existing building. When cost estimates are obtained, it will be determined if the Township will move forward with the expansion of the Township building.

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 MS-965S Record of Checks, and the Department of Community and Economic Development's (DCED) Survey of Financial Condition. All Liquid Fuels expenditures must be made in compliance with the Liquid Fuels Tax Act. The Auditor General's Office audits the Township's Liquid Fuels Reports annually.

Where does Liquid Fuels funding come from? Liquid Fuels funding comes from the tax on each gallon of liquid fuels sold in the Commonwealth of Pennsylvania - the Oil Franchise Tax, and the Oil Company Franchise Tax.

Upper Uwchlan Township primarily uses Liquid Fuels funding for the maintenance of qualifying Public Works equipment and for the repair and re-paving of public roadways.

| Budget Year | Population (Census - 2010) | Roadway Mileage | Liquid Fuels Allocation |
|-------------|-------------------------------|-----------------|-------------------------|
| 2018 | 11,227 | | \$392,831 (expected) |
| 2017 | 11,227 | | \$381,158 (actual) |
| 2016 | 11,227 | | \$362,258 (actual) |
| 2015 | 11,227 | | \$310,714 (actual) |
| 2014 | 11,227 | | \$281,182 (actual) |

ACCOMPLISHMENTS IN 2017

- Maintained, repaired, repaved, plowed and salted Upper Uwchlan Township's 55 miles of roadway

GOALS FOR 2018

- Continue the road resurfacing program

Upper Uwchlan Township
Liquid Fuels
Budget

| | Actual | Actual | Budget | YTD | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|---|---|----------|---------|---------|---------|---------|--------------|-----------|-----------|---------|---------|---------|
| | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 |
| | (9/30/17) | | | | | | | | | | | |
| Beginning Cash Balance: | | | | | | 401,210 | | | 260,314 | 316,641 | 372,968 | 419,295 |
| INCOME | | | | | | | | | | | | |
| 04-341-000-000 | Interest Earnings | 377 | 432 | 450 | 3,105 | 450 | 3,500 | 3,050 | 98% | 450 | 450 | 450 |
| 04-389-000-001 | Snow Agreement | 490 | 494 | 475 | - | 475 | 475 | - | 100% | 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 |
| 04-355-000-002 | Motor Fuel Vehicle Taxes | 310,714 | 362,258 | 353,430 | 381,158 | 371,642 | 392,831 | 21,189 | 6% | 386,642 | 401,642 | 416,642 |
| Total Income | | 326,340 | 377,944 | 369,115 | 399,023 | 387,327 | 411,566 | 24,239 | 204% | 402,327 | 417,327 | 432,327 |
| EXPENSES | | | | | | | | | | | | |
| 04-400-000-074 | Equipment Purchase | - | 679 | - | - | - | - | - | 100% | - | - | - |
| Expenses | | | | | | | | | | | | |
| 04-432-000-239 | Snow & Ice Supplies | 99,153 | 43,252 | 75,000 | 17,375 | 75,000 | 75,000 | - | 0% | 30,000 | 30,000 | 30,000 |
| 04-432-000-250 | Vehicle Maintenance & Repair | 5,147 | 2,342 | 4,000 | 676 | 4,000 | 4,000 | - | 100% | 4,000 | 4,000 | 4,000 |
| 04-432-000-450 | Snow & Ice Contracted Services | 47,700 | 45,161 | 60,000 | 32,033 | 60,000 | 45,000 | (15,000) | -47% | 50,000 | 50,000 | 50,000 |
| 04-438-000-239 | Road Project Supplies | 573 | 77,138 | 6,000 | 4,158 | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 |
| 04-439-001-250 | Resurfacing | 221,887 | 170,396 | 224,000 | 195,798 | 224,000 | 224,000 | - | 0% | 250,000 | 265,000 | 290,000 |
| 04-439-002-250 | Base Repairs (Pa. Drive Asphalt Recycling) | - | - | - | - | 198,462 | 198,462 | #DIV/0! | 6,000 | 6,000 | 6,000 | 6,000 |
| 04-438-000-450 | Road Project Contracted Service | - | 592 | - | 309 | - | - | - | 100% | - | - | - |
| Total Expenses | | 374,460 | 338,881 | 369,000 | 250,349 | 369,000 | 552,462 | 183,462 | #DIV/0! | 346,000 | 361,000 | 386,000 |
| Total Expenses & Equip Purchases | | 374,460 | 339,560 | 369,000 | 250,349 | 369,000 | 552,462 | 183,462 | #DIV/0! | 346,000 | 361,000 | 386,000 |
| 04-472-000-003 | Operating Transfers | - | - | - | - | - | - | - | - | - | - | - |
| Net Income | | (48,120) | 38,384 | 115 | 148,675 | 18,327 | (140,896) | (159,223) | #DIV/0! | 56,327 | 56,327 | 46,327 |
| Cash Balance: | | | | | | | | | | | | |
| Add: PEMA reimbursement expected | | | | | | | 436,210 | - | - | 0% | - | - |
| Less: 4Q expenses (estimated) | | | | | | | - | - | - | 0% | - | - |
| Ending Cash Balance: | | | | | | | (35,000) | - | - | 0% | - | - |
| | | | | | | | 401,210 | 260,314 | (159,223) | 316,641 | 372,968 | 419,295 |
| | | | | | | | | | | 480,622 | | |

WATER RESOURCE PROTECTION FUND

MISSION

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

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

In early 2015, the Township formed a committee to look at what will need to be done to comply with the unfunded mandates of the Federal government, under the NPDES Phase II stormwater regulations which are part of the Federal Clean Water Act of 1972. Outside consultants were engaged to assist the Township in reviewing the stormwater projects that will need to be completed – basin restoration, inlet cleaning and maintenance, storm drain cleaning and repair, street sweeping etc. in order to maintain water quality and prevent or reduce flooding.

The 2018 Budget includes Phase III of this project, which includes community outreach to engage residents and businesses in Upper Uwchlan Township, and to receive their support in making decisions prioritizing the projects which require attention. The Board of Supervisors has not made any decisions on the future of this project.

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 Water Resource Protection Fund.

ACCOMPLISHMENTS IN 2017

- The Public Works Department performed the following tasks on the Township's Water Protection infrastructure:
 - Repaired or rebuilt 28 inlets
 - Installed one (1) 60' storm water pipe
 - Flushed nine (9) cross pipes
 - Mowed the Township's five basins 30 times
 - Purchased a sweeper/vacuum truck allowing for increased frequency of sweeping and maintenance of stormwater inlets
 - Street sweeping – 147.5 lane miles of roadway
 - Cleaned 1,809 inlets

GOALS FOR 2018

- Continue to document and assess all water related infrastructure within the Township
- Expand the Technical Advisory Committee to include external stakeholders
 - Business Community
 - Non-Profits
 - Residents
- Public Engagement program
 - Develop and implement a communication's program - who, how and why
 - Expand website and hard copy resources
- Finalize Required Minimum Level of Service

Staffing Statistics – as of the end of each year presented

| | 2018 | 2017 | 2016 |
|--------------------|-------------|-------------|-------------|
| Full time: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total FTE's | 0 | 0 | 0 |

The development of the minimum level of service for the Water Resource Protection program will provide information on staffing levels as they are associated with identified goals and objectives in the program business plan.

STATISTICS

| | 2018 | 2017 | 2016 |
|--------------------------------------|-------|-------|-------|
| Storm water basins – privately owned | 82 | 82 | 81 |
| Storm water basins – Township owned | 5 | 5 | 4 |
| Storm water inlets | 1,809 | 1,809 | 1,732 |
| Outlet structures | 200 | 200 | 199 |
| End-walls | 175 | 175 | 171 |
| Head-walls | 81 | 81 | 80 |

PERFORMANCE MEASURES

Township Goals Supported:

- Protect Natural Resources and Systems - Marsh Creek and Pickering Valley Watersheds
 - Protect the local watershed by appropriately managing storm water infrastructure via the development and management of a Water Resource Protection program
- Continued collaboration on projects such as the Brandywine Creek Greenway

| | 2018 | 2017 | 2016 |
|---|-------------|------------|-------------|
| Form a Technical Advisory Committee to address federal mandates concerning water quality and flooding | Fourth year | Third year | Second year |

**Upper Uwchlan Township
Water Resource Protection Fund
2018 Budget**

| | | Actual | | | | | | | | | | | | |
|-----------------------|---|---------|-----------|-----------|----------|-----------|------------|---------|-----------|-----------|---------|---------|---------|------|
| | | Actual | | | Budget | | Actual YTD | | Budget | | Budget | | Budget | |
| | | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | % | 2019 | 2020 | 2021 | 2022 |
| (9/30/17) | | | | | | | | | | | | | | |
| INCOME | | | | | | | | | | | | | | |
| 08-341-000-010 | Interest Earnings | 38 | 102 | 100 | 604 | 100 | 600 | 500 | 500% | 500 | 500 | 500 | 500 | |
| 08-361-000-100 | Usage Fees | - | - | - | - | - | - | - | #DIV/0! | 376,320 | 752,640 | 752,640 | 752,640 | |
| 08-354-000-010 | County Grants - VPP | 13,840 | - | - | - | - | - | - | #DIV/0! | - | - | - | - | |
| 08-354-000-020 | State Grants | - | 228,300 | - | - | - | - | - | 0% | - | - | - | - | |
| 08-392-000-010 | Transfer from General Fund | 200,000 | - | - | - | 250,000 | 250,000 | #DIV/0! | 225,000 | 90,000 | 85,000 | 90,000 | | |
| | Transfer from Capital Fund | | | | | - | - | #DIV/0! | - | - | - | - | | |
| 08-392-000-020 | Transfer from Municipal Authority | - | - | - | - | - | - | #DIV/0! | - | - | - | - | | |
| | Miscellaneous Revenue | - | - | - | 50 | - | - | | | | | | | |
| Total Income | | 213,879 | 102 | 228,400 | 654 | 100 | 250,600 | 250,500 | #DIV/0! | 601,820 | 843,140 | 838,140 | 843,140 | |
| Expenses | | | | | | | | | | | | | | |
| 08-404-000-311 | Legal Expense | - | - | 2,500 | 813 | 10,000 | 10,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 | |
| 08-406-000-010 | Grant Application Fees | 5,600 | - | 5,000 | - | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 | |
| 08-408-000-010 | Engineering | 17,030 | 10,261 | - | 7,293 | 5,000 | 5,000 | - | #DIV/0! | 10,000 | 10,000 | 10,000 | 10,000 | |
| 08-408-000-020 | Feasibility Studies | 47,135 | 115,544 | 115,960 | - | 125,020 | 125,020 | - | 0% | - | - | - | - | |
| 08-408-000-035 | Permits | 500 | - | 2,500 | - | - | - | - | #DIV/0! | 2,500 | 2,500 | 2,500 | 2,500 | |
| 08-420-000-260 | Small Tools & Equipment | 1,655 | 6,264 | 3,975 | - | 1,000 | 1,000 | - | 0% | 4,000 | 4,000 | 4,000 | 4,000 | |
| 08-446-000-101 | Allocated Wages | - | - | 4,128 | - | - | - | - | 0% | 49,268 | 264,638 | 271,834 | 279,211 | |
| 08-446-000-200 | Supplies | 7,902 | 8,586 | 24,307 | 5,067 | 25,007 | 25,007 | - | 0% | 25,000 | 25,000 | 25,000 | 25,000 | |
| 08-446-000-230 | Gas & Oil | - | - | 800 | - | 1,600 | 1,600 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 | |
| 08-446-000-235 | Vehicle Maintenance | - | - | 3,740 | - | 3,990 | 3,990 | - | 0% | 4,000 | 4,000 | 4,000 | 4,000 | |
| 08-446-000-250 | Maintenance & Repair | 4,310 | 1,619 | - | - | 2,000 | 2,000 | - | #DIV/0! | 2,000 | 2,000 | 2,000 | 2,000 | |
| 08-446-000-316 | Training & Seminars | - | 200 | 755 | - | 2,000 | 2,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 | |
| 08-446-000-450 | Contracted Services | 1,056 | 2,428 | 64,000 | 4,073 | 60,000 | 60,000 | - | 0% | 728,503 | 513,133 | 505,937 | 498,560 | |
| | Construction - Upland Farms | - | - | 191,456 | - | - | - | - | 0% | - | - | - | - | |
| | Construction- Dry Detention Basin Retrofit | - | - | 82,009 | - | - | - | - | 0% | - | - | - | - | |
| 08-446-001-250 | Maintenance & Repair- MA | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | |
| 08-446-000-400 | Construction | - | 167 | - | - | - | - | - | #DIV/0! | - | - | - | - | |
| Total Expenses | | 85,188 | 145,069 | 498,630 | 19,746 | 240,617 | 240,617 | - | #DIV/0! | 840,271 | 840,271 | 840,271 | 840,271 | |
| Total Expenses | | 85,188 | 145,069 | 498,630 | 19,746 | 240,617 | 240,617 | - | #DIV/0! | 840,271 | 840,271 | 840,271 | 840,271 | |
| Net Income | | 128,691 | (144,967) | (270,230) | (19,092) | (240,517) | 9,983 | 250,500 | #DIV/0! | (238,451) | 2,869 | (2,131) | 2,869 | |

SEWER FUND

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

The Sewer Authority has a separate budget and prepares financial statements separately from the Township, although their financial statements are included in the audited annual financial statements of the Township as part of the Township's Enterprise Funds.

In 2014, the Township issued General Obligation Bonds, Series of 2014, to finance the construction of Phase II of the Route 100 Wastewater Treatment Plant and Collection System. The proceeds from the bond offering are reflected as an asset in the Sewer Fund and the principal and interest due to the bondholders are recorded as a liability. During the construction of the project, the Sewer Fund transferred cash to the Sewer Authority to pay for construction.

Completion of Construction of Phase II of the Route 100 Wastewater Treatment Plant and Collection System

The Township completed construction of the Route 100 Wastewater Treatment Plant in late 2015 and during 2016 the infrastructure was completed to allow 140 residences to connect to the sewer system. During 2016, the Sewer Fund transferred \$3,870,000 to the Sewer Authority to complete the construction. The Sewer Authority purchased additional capacity from Toll Brothers in the amount of \$2,796,041. The Sewer Authority transferred this asset to the Upper Uwchlan Township Sewer Fund in 2016.

Following completion of the project, the Sewer Authority transferred the completed Route 100 Wastewater Treatment plant and accompanying infrastructure to the Upper Uwchlan Township Sewer Fund in the amount of \$11,387,123. This represents a contribution from the private sector in the amount of \$4,559,845 and the costs incurred by the Sewer Authority in the amount of \$6,827,278.

**Upper Uwchlan Township
Sewer Fund
Budget 2016**

| | | Actual | Actual | Budget | Actual YTD | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|---|---|--------------------|-------------------|-----------------|------------------|------------------|-----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|
| | | 2015 | 2016 | 2016 | 2017 | 2017 | 2018 | '17 Bud | Inc/(Dec) | 2019 | 2020 | 2021 | 2022 |
| | | (9/30/17) | | | | | | | | | | | |
| INCOME | | | | | | | | | | | | | |
| 15-341-000-000 | Interest Earnings | 5,407 | 3,050 | 5,000 | 2,039 | 200 | 3,000 | 2,800 | 56% | 3,000 | 3,000 | 3,000 | 3,000 |
| 15-342-000-100 | Operation/Management Agreement Fee | 364,613 | 367,963 | 367,963 | 97,281 | 364,563 | 364,463 | (100) | 100% | 369,213 | 366,813 | 368,013 | 369,113 |
| 15-387-000-000 | Transfer from General Fund | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 15-387-000-000 | Contributions from Private Sector | - | 347,302 | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 15-387-000-001 | Asset Contribution from Private Sector | - | 4,212,543 | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 15-392-000-000 | Transfert from Municipal Authority | - | 6,827,278 | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total Income | | 370,020 | 11,758,136 | 372,963 | 99,320 | 364,763 | 367,463 | 2,700 | #DIV/0! | 372,213 | 369,813 | 371,013 | 372,113 |
| Expenses | | | | | | | | | | | | | |
| 15-400-000-461 | Bank Fees | 868 | 868 | 100 | 45 | 200 | 200 | - | 0% | 200 | 200 | 200 | 200 |
| 15-400-000-463 | Misc. Expenses | 1,539 | - | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 15-404-000-100 | Legal Fees | 935 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 15-472-000-100 | Bond Interest Expense | 199,475 | 197,679 | 197,963 | 145,922 | 194,563 | 189,463 | (5,100) | 100% | 184,213 | 176,813 | 173,013 | 169,113 |
| 15-472-000-200 | Bond Issuance Costs | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 15-472-000-300 | Bond Amortization Expense | (5,114) | (5,114) | (5,114) | (2,557) | (5,114) | (5,114) | - | 0% | (5,114) | (5,114) | (5,114) | (5,114) |
| 15-493-000-083 | Depreciation Expense | 236,169 | 363,124 | 250,000 | - | 250,000 | 250,000 | - | 0% | 250,000 | 250,000 | 250,000 | 250,000 |
| | Loss on Disposal of Asset | 1,022,157 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total Expenses | | 1,456,030 | 556,557 | 443,949 | 143,410 | 440,649 | 435,549 | (5,100) | #DIV/0! | 430,299 | 422,899 | 419,099 | 415,199 |
| Transfers | | | | | | | | | | | | | |
| 15-492-000-010 | Transfer to Municipal Authority | - | 1,073,959 | - | 385,000 | 200,000 | - | (200,000) | 0% | - | - | - | - |
| | | - | 1,073,959 | - | 385,000 | 200,000 | - | (200,000) | 0% | - | - | - | - |
| Total Expenses and Transfers Out | | 1,456,030 | 1,630,516 | 443,949 | 528,410 | 640,649 | 435,549 | (5,100) | #DIV/0! | 430,299 | 422,899 | 419,099 | 415,199 |
| Net Income | | (1,086,010) | 10,127,620 | (70,986) | (429,090) | (275,886) | (68,086) | 7,800 | #DIV/0! | (58,086) | (53,086) | (48,086) | (43,086) |

ACT 209 FUND

DESCRIPTION OF SERVICES PROVIDED

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

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

ACCOMPLISHMENTS IN 2017

- All residential and commercial land development activity taking place within the designated ACT 209 Transportation area is charged the Act 209 Transportation Impact Fee. This fee is calculated based on newly generated trips during either the morning or evening peak (2) hour period. These reviews are ongoing during the land development process.

GOALS FOR 2018

- Monitor traffic volume and occupancy in and around the Township as it relates to the traffic signal system and future capital construction projects
- Evaluate the feasibility of integrating the traffic signal at Pottstown Pike (S. R. 100) and Conestoga Road (S. R. 401) into the Upper Uwchlan Adaptive Traffic Control System. This activity is pending based on the installation of the necessary fiber network by PennDOT
- Coordinate with developers of residential projects in the review process in order to advance transportation related capital improvements projects required as a result of residential growth and development

Upper Uwchlan Township
ACT 209
Budget

| | Actual - 9/30/17 | | | | | | | | | | | | \$ Inc/(Dec) | % | Budget | Budget | Budget |
|-----------------------|-----------------------------------|--------|-----------|-----------|-------|--------|--------|--------|---------|-------|---------|-----------|--------------|-------|--------|--------|--------|
| | Actual | Actual | Budget | 2015 | 2016 | 2016 | 2017 | 2017 | Budget | 2018 | '17 Bud | Inc/(Dec) | | | | | |
| | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | |
| 09-354-000-030 | Grant Revenue - Federal | - | - | - | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | - |
| 09-354-100-140 | Grant Revenue - State | - | - | - | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | - |
| 09-341-000-000 | Interest Earnings | 516 | 355 | - | 2,874 | 300 | 2,700 | 2,400 | 800% | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 09-395-000-000 | Transportation Impact Fees | - | 175,251 | 150,000 | 1,628 | 45,597 | 74,688 | 29,091 | 64% | - | - | - | - | - | - | - | - |
| 09-380-000-000 | Misc Revenue | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | - | - | - | - |
| 09-395-000-200 | Transfer from Capital Fund | - | 270,000 | 270,000 | - | - | - | - | #DIV/0! | - | - | - | - | - | - | - | - |
| Total Income | | 516 | 445,606 | 420,000 | 4,502 | 45,897 | 77,388 | 31,491 | #DIV/0! | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| Expenses | | | | | | | | | | | | | | | | | |
| 09-489-000-010 | Engineering Fees | - | 1,979 | - | - | - | - | - | #DIV/0! | - | - | - | - | - | - | - | - |
| 09-489-000-020 | Construction | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | - | - | - | - |
| 09-489-000-045 | Contracted Services | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - | - | - | - | - |
| 09-489-000-600 | Capital Construction | - | 570,095 | 693,158 | - | - | - | - | #DIV/0! | - | - | - | - | - | - | - | - |
| Total Expenses | | - | 572,074 | 693,158 | - | - | - | - | #DIV/0! | - | - | - | - | - | - | - | - |
| Net Income | | 516 | (126,468) | (273,158) | 4,502 | 45,897 | 77,388 | 31,491 | #DIV/0! | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |

GLOSSARY

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

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

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

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

Balanced Budget – A budget is “balanced” when budgeted revenues equal or exceed budgeted expenditures.

CAFR – abbreviation for “Comprehensive Annual Financial Report.” The CAFR expands upon full GAAP financial statements by including a large amount of statistical information applicable to the municipality.

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

Capital Expenditures – Money expended to purchase capital assets.

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

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

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

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

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

GLOSSARY, cont'd

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

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

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

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

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

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

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

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.

GLOSSARY, cont'd

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

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

NPDES permit – National Pollutant Discharge Elimination System permit. Issued by PADEP.

PADEP – Pennsylvania Department of Environmental Protection

PEMA – Pennsylvania Emergency Management Agency

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

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

WWTF – Waste Water Treatment facility