

UPPER UWCHLAN TOWNSHIP
CHESTER COUNTY
COMMONWEALTH OF PENNSYLVANIA

2019 Budget



Budget Workshops – October 9 &
November 13, 2018

Advertised – November 14, 2018

Approved – Monday, December 17, 2018

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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, 2018

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.

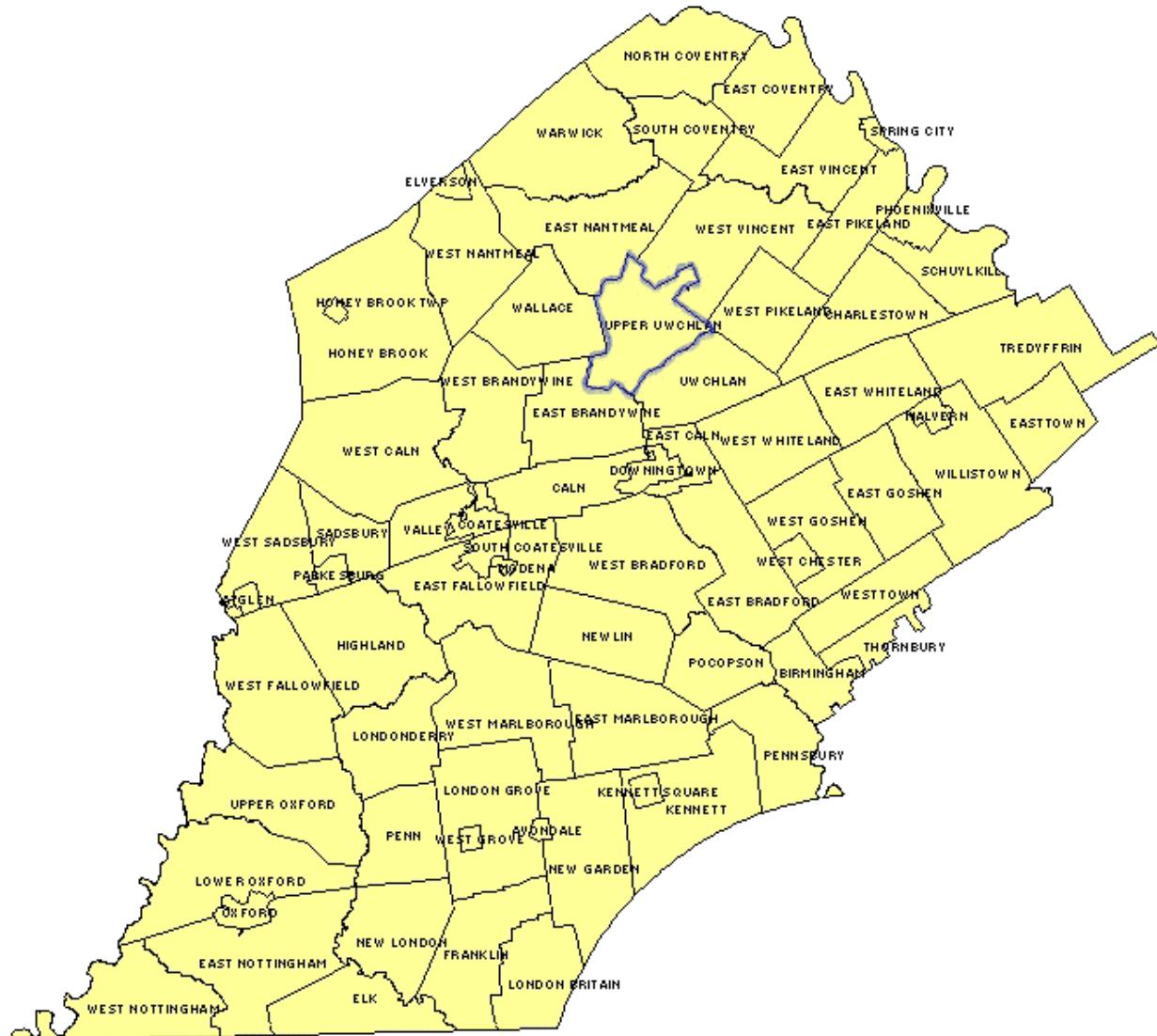
The Township owns over 90 acres of passive and active recreational land in four parks – Upland Farms (56 acres), Hickory Park (32 acres), Fellowship Fields (17 acres) and Larkins Field (7.2 acres). *Refer to the section on “Township Parks” for more information.*

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 2019 – 2023

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: **2019 Budget Message**

DATE: **December 18, 2018**

2019 Budget Message

Introduction

I am pleased to present the Township's 2019 budget which was adopted by the Board of Supervisors on Monday, December 17, 2018. Township staff continues to prepare 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 2018 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 activity is expected to continue through budget year 2019 and beyond in both the residential, retail, and commercial sectors with the Townships five-year financial plan being adjusted accordingly.

2018 in Review

The 2018 budget year will end with an estimated \$500,000 revenue over expense (after transfers to other funds) and strong fund balances in all operating funds. Township staff continues to balance core service needs of the community with all costs of said service delivery. As an example, staff is monitoring changes in the environment that have, and will continue to have, an impact on budgets. One example is recycling

market trends which now have local governments paying \$30/ton to recycle, a drastic change from the status quo. Budgets have been adjusted accordingly and service delivery will be evaluated on an ongoing basis.

The 2018 budget year saw the completion of several capital projects to include: the Eagle Village Park/Plaza, located on the Township Building grounds at Pottstown Pike (S.R. 0100) and Station Boulevard, a new Hickory Park playground, and continued minor improvements at the Upland Farms Barn. This budget year also brought continued capital infrastructure planning in preparation for several significant capital improvement projects which are included in the 2019 budget. The projects in the final stages of capital planning, and set for construction in 2019, include the long-awaited Park Road Reconstruction and Trail Installation Project, the Township Building Expansion and Renovation Project, and continued capital improvements to Township park facilities to include Hickory Park and Upland Farms. General Obligation Bonds, Series of 2019 in the amount of \$10,750,000 was marketed and is set to settle in January, 2019. This offering saw the Township's credit rating increased from Aa2 to Aa1, based on strong demographics and prudent budgeting and financial planning practices. Of the \$10,750,000 in new debt, \$5,280,000 is self-liquidating with the funds designated for the construction of Phase II of the Route 100 treatment plant and related infrastructure which will allow the Township to serve households with failing onsite septic systems with public sewer.

Township debt service is increasing with the series 2019 bond offering bringing Township debt service up from approximately \$5,441,000 to \$16,191,000. It is important to note that a majority of that debt is self-liquidating (approximately 65%), directly related to the construction of wastewater treatment infrastructure. The Township had previously issued nearly \$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. The Series 2019 bond offering is being used to fund Phase III of the treatment plant as well as additional, related infrastructure. All debt related to sewer infrastructure is self-liquidating with debt service being funded by user fees paid to the Upper Uwchlan Township Municipal Authority.

Upper Uwchlan Township continues to plan for all operational and capital expenses with a five plus (5+) year horizon, adjusting both revenue and expenses

based on all known information. 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. 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 – 55.1%) and the property tax. Property tax revenue in the 2019 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 14.8% of the Township's annual revenue. Other regular revenue sources include the real estate transfer tax 7.7%, cable franchise fees 3.7%, and permit fees 4.5%. 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 2019 General Fund operating budget is **\$6,203,132**, 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 increases in the operating budget are directly related to increases in personnel costs and increased administrative costs related to the Township Building Expansion/Renovation Project, i.e. rent for office space.

Liquid Fuels Budget

The 2019 Liquid Fuels Budget is **\$354,000**. This budget is used for snow/ice control and roadway repair and paving activities. The Public Works Department has set a goal to repair and re-pave Township roadways every 18 years, 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 2019 Capital Reserve budget totals **\$5,940,756**. Significant capital projects/purchases included in the 2019 Capital Budget include: Township building expansion renovation project, the start of construction of the Park Road Re-Construction and Trail Installation, an additional storage building at the Public Works facility, the replacement of one police vehicle, continued capital improvements at Hickory Park and Upland Farms Barn, and continued lease payments (five year lease/purchase) of a sweeper/vacuum truck for the Water Resource Protection Program. The larger capital projects are being funded with a Series 2019 bond offering which is discussed above. There are no plans for additional debt service at this time.

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.

2019 Budget – All Funds

Fund	2018 Budget	2019 Budget	+/- (%)
General Fund	\$5,956,040	\$6,203,132	4.1%
Capital Reserve Fund	\$2,250,964	5,940,756	163.9%
Additional Debt Extinguishment Payment *	\$200,000	0	(100.0%)
Solid Waste Fund	\$871,590	956,278	9.7%
Water Resource Protection Fund	\$240,617	610,880	153.9%
Liquid Fuels Fund	\$552,462	354,000	(35.9%)
ACT 209 Traffic Impact Fee Fund	\$0	0	-
Sewer Fund	\$435,549	365,980	(16.0%)
Total All Budgets	\$10,307,222	\$14,431,026	40.0%

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

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

	Actual 2017 (audited)	Actual 2018 (9/30/18)	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
General Fund Net Income before Operating Transfers	\$ 1,322,590	\$ 1,203,189	\$ 486,568	\$ 670,549	\$ 768,310	\$ 699,977	\$ 545,511
Solid Waste Fund Net Income before Operating Transfers	220,129	401,241	104,846	126,680	121,260	101,105	73,813
Combined Fund Net Income	1,542,719	1,604,430	591,413	797,229	889,570	801,082	619,323
<u>Operating transfers from General Fund:</u>							
To Water Resource Protection Fund	-	100,000	330,000	225,000	90,000	85,000	90,000
To Capital Fund for Debt Reduction	200,000	200,000	-	-	-	-	-
To Capital Fund for Debt Reduction (after 9/30/18)	-	-	-	-	-	-	-
To Capital Fund	750,000	400,000	150,000	200,000	200,000	200,000	200,000
To Developer's Escrow Fund	-	-	-	-	-	-	-
	950,000	700,000	480,000	425,000	290,000	285,000	290,000
<u>Operating transfers from Solid Waste Fund:</u>							
To Capital Fund for Debt Reduction	-	-	-	-	-	-	-
To Capital Fund (afer 9/30/18)	-	-	-	-	-	-	-
To Capital Fund	350,000	375,000	-	100,000	50,000	50,000	80,000
	350,000	375,000	-	100,000	50,000	50,000	80,000
Total Operating Transfers from General Fund and Solid Waste Fund	1,300,000	1,075,000	480,000	525,000	340,000	335,000	370,000
Net Income after Operating Transfers and Debt Reduction	\$ 242,719	\$ 529,430	\$ 111,413	\$ 272,229	\$ 549,570	\$ 466,082	\$ 249,323

**UPPER UWCHLAN TOWNSHIP
2019 BUDGET
CASH FLOW PROJECTION**

	Actual 2017	Actual 9/30/2018*	Projected 12/31/2018 (3 months)	2019	2020	2021	2022	2023
General Fund								
Beginning General Fund	\$ 2,553,245	\$ 3,603,648	\$ 4,485,354	\$ 4,201,596	\$ 4,208,163	\$ 4,453,712	\$ 4,932,022	\$ 5,346,999
Accrual adjustment	615,402	378,517	-	-	-	-	-	-
Revenue	6,757,558	5,494,594	1,092,865	6,689,700	6,851,401	7,047,577	7,083,007	7,052,970
Expense	(5,372,557)	(4,291,405)	(1,376,623)	(6,203,132)	(6,180,853)	(6,279,267)	(6,383,030)	(6,507,459)
Transfer to Water Resource Protection	-	(100,000)	-	(330,000)	(225,000)	(90,000)	(85,000)	(90,000)
Reduction of long term debt (4Q)	(200,000)	(200,000)	-	(200,000)	(200,000)	(200,000)	(200,000)	-
Transfer to Capital	(750,000)	(400,000)	-	(150,000)	(200,000)	(200,000)	(200,000)	(200,000)
Ending General Fund Cash	3,603,648	4,485,354	4,201,596	4,208,163	4,453,712	4,932,022	5,346,999	5,602,510
Solid Waste Fund								
Beginning Solid Waste Cash:	695,045	537,842	556,078	348,878	453,724	480,404	551,664	602,768
Accrual adjustment	(27,818)	(8,005)	-	-	-	-	-	-
Revenue	1,056,053	1,012,133	20,000	1,061,124	1,127,886	1,159,980	1,177,899	1,189,911
Expense	(835,438)	(610,892)	(227,200)	(956,278)	(1,001,206)	(1,038,720)	(1,076,794)	(1,116,099)
Reduction of long term debt (4Q)	-	-	-	-	-	-	-	-
Transfer to Capital	(350,000)	(375,000)	-	(100,000)	(50,000)	(50,000)	(80,000)	-
Ending Solid Waste Fund Cash	537,842	556,078	348,878	453,724	480,404	551,664	602,768	596,581
Liquid Fuels								
Beginning Liquid Fuels Cash:	292,378	435,835	450,953	438,341	501,893	558,220	614,547	660,874
Accrual adjustment	12,695	(18,072)	-	-	-	-	-	-
Revenue	401,447	420,952	3,596	417,552	402,327	417,327	432,327	447,327
Expense	(270,685)	(387,763)	(16,208)	(354,000)	(346,000)	(361,000)	(386,000)	(386,000)
Transfer from General Fund	-	-	-	-	-	-	-	-
Ending Liquid Fuels Fund Cash	435,835	450,953	438,341	501,893	558,220	614,547	660,874	722,201
Act 209 Fund								
Beginning Act 209 Fund Cash:	399,541	449,040	530,154	533,080	540,080	547,080	554,080	561,080
Accrual adjustment	(2,464)	-	-	-	-	-	-	-
Revenue	51,963	81,114	2,926	7,000	7,000	7,000	7,000	7,000
Transfer from Capital Fund	-	-	-	-	-	-	-	-
Expense	-	-	-	-	-	-	-	-
Ending Act 209 Fund Balance Cash	449,040	530,154	533,080	540,080	547,080	554,080	561,080	568,080
Water Resource Protection Fund								
Beginning Storm Water Mgt Fund Cash	114,049	61,350	204,447	200,462	532,614	294,163	297,032	294,901
Accrual adjustment	(15,193)	(4,355)	-	-	-	-	-	-
Revenue	869	100,376	274	613,032	376,820	753,140	753,140	753,140
Expense	(38,375)	(52,924)	(4,259)	(610,880)	(840,271)	(840,271)	(840,271)	(840,271)
Transfer from General Fund	-	100,000	-	330,000	225,000	90,000	85,000	90,000
Transfer from Municipal Authority	-	-	-	-	-	-	-	-
Ending Water Resource Protection Fund	61,350	204,447	200,462	532,614	294,163	297,032	294,901	297,770
Sewer Fund								
Beginning Sewer Fund Cash:	486,811	103,363	104,756	154,523	161,323	193,123	224,923	256,723
Accrual adjustment	(771,360)	44,861	-	-	-	-	-	-
Purchase of capital assets	-	-	-	-	-	-	-	-
Principal payments on GO Bonds	(170,000)	-	(175,000)	(185,000)	(190,000)	(195,000)	(200,000)	(200,000)
Interest income	2,487	1,341	2,000	2,000	2,000	2,000	2,000	2,000
Interest expense	(194,138)	(139,540)	(46,764)	(369,894)	(384,306)	(379,756)	(375,106)	(370,106)
Revenue - from Municipal Authority	364,563	94,731	269,731	559,894	604,306	604,756	605,106	600,106
Other cash receipts	-	-	-	-	-	-	-	-
Expense	-	-	(200)	(200)	(200)	(200)	(200)	(200)
Transfer from General Fund	-	-	-	-	-	-	-	-
Transfer (to)/from Municipal Authority	385,000	-	-	-	-	-	-	-
Ending Sewer Fund Balance Cash	103,363	104,756	154,523	161,323	193,123	224,923	256,723	288,523

UPPER UWCHLAN TOWNSHIP
2019 BUDGET
CASH FLOW PROJECTION

	Actual 2017	Actual 9/30/2018*	Projected 12/31/2018 (3 months)	2019	2020	2021	2022	2023
Capital Fund								
Beginning Capital Fund Cash:	1,397,977	1,332,202	1,622,212	1,403,733	1,981,072	30,939	(220,070)	(470,520)
Accrual adjustment	(342,452)	52,927	-	-	-	-	-	-
Transfers from/(to):								
General Fund	950,000	600,000	-	150,000	200,000	200,000	200,000	200,000
Solid Waste	350,000	375,000	-	-	100,000	50,000	50,000	80,000
Act 209 Fund	-	-	-	-	-	-	-	-
Sale of fixed assets	4,983	10,100	-	5,000	5,000	5,000	5,000	5,000
Interest	13,020	15,561	889	20,000	20,000	20,000	20,000	20,000
Proceeds from long term debt	-	-	-	5,587,295	-	-	-	-
Other income	357,103	206,000	-	5,800	-	-	-	-
Township properties:	-	-	-	-	-	-	-	-
Township building	(20,053)	(10,401)	-	(3,000,000)	(755,000)	(5,000)	(5,000)	(5,000)
Public Works building	-	-	-	(93,400)	-	-	-	-
Milford Road property	-	-	-	-	-	-	-	-
Township - general items	-	(32,434)	-	-	(5,000)	(5,000)	(5,000)	(5,000)
Police Vehicles	(68,058)	(47,573)	-	(73,000)	(40,000)	(40,000)	(40,000)	(40,000)
Police - Other Capital Purchases	-	-	-	-	-	-	-	-
Purchase Codes Dept. vehicle	-	-	-	-	-	-	-	-
Public Works Equipment/truck	(260,869)	(46,972)	-	(16,200)	-	-	-	-
Parks:	-	-	-	-	-	-	-	-
General	(14,955)	(22,004)	-	-	(15,000)	(15,000)	(15,000)	(15,000)
Hickory Park	(26,582)	-	-	(457,400)	(5,000)	(5,000)	(5,000)	(5,000)
Fellowship Fields	-	-	-	(7,600)	(15,000)	(15,000)	(15,000)	(15,000)
Upland Farms	(45,648)	(34,572)	-	(507,000)	(1,015,000)	(15,000)	(15,000)	(15,000)
Larkins Field	-	-	-	-	-	-	-	-
Village of Eagle Pocket Park	-	(358,873)	(219,368)	-	-	-	-	-
Park Road Trail - Phase IV	(53,018)	(138,164)	-	(654,313)	-	-	-	-
Eagle Village Trail Extension	(596,512)	-	-	-	-	-	-	-
Lyndell Road Bridge	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-
Expenses-Principal & Interest	(312,734)	(278,585)	-	(381,843)	(425,133)	(426,009)	(425,450)	(423,550)
<u>Future purchase:</u>								
Police (motorcycle)	-	-	-	-	-	-	-	-
Ending Capital Fund Cash	1,332,202	1,622,212	1,403,733	1,981,072	30,939	(220,070)	(470,520)	(689,070)

Beginning Cash UUT	5,338,186	6,358,567	7,644,750	6,925,627	7,684,932	6,070,355	6,432,242	6,701,201
Ending Cash UUT	6,358,567	7,644,750	6,925,627	7,684,932	6,070,355	6,432,242	6,701,201	6,800,302

Upper Uwchlan Township
Budget - 2019

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, 2017	\$ 3,930,260	\$ 585,376	\$ 1,242,935	\$ 449,040	\$ 417,764	\$ 57,957	\$ 17,666,970	\$ 24,350,302
Net income through Sept. 30, 2018 (excludes transfers in/out)	1,203,189	401,241	(694,842)	81,114	33,190	(52,548)	(43,468)	927,875
Transfers through Sept. 30, 2018:								
To Capital Fund	(600,000)	(375,000)	975,000	-	-	-	-	-
To Act 209	-	-	-	-	-	-	-	-
To Water Resource Protection Fund	(100,000)	-	-	-	-	100,000	-	-
To Municipal Authority	-	-	-	-	-	-	-	-
Planned transfers through Dec. 31, 2018								
To Capital Fund	-	-	-	-	-	-	-	-
To Capital Fund - debt reduction	-	-	-	-	-	-	-	-
To Water Resource Protection Fund	-	-	-	-	-	-	-	-
To Municipal Authority	-	-	-	-	-	-	-	-
Projected net income (loss) - 4Q 2018	(283,758)	(175,775)	(214,111)	2,926	(12,612)	(3,985)	4,186	(683,129)
Projected Fund Balance, December 31, 2018	\$ 4,149,691	\$ 435,842	\$ 1,308,982	\$ 533,080	\$ 438,342	\$ 101,424	\$ 17,627,688	\$ 24,595,048

Fund balance retention - per policy at 35%	\$ 1,452,392
Fund Balance, December 31, 2018	4,149,691
Budgeted net income	486,568
Transfers budgeted:	
To Capital Fund	(150,000)
To Capital Fund - debt reduction	-
To Water Resource Protection Fund	(330,000)
To Municipal Authority - construction	-
Municipal Authority - transfer of new construction	-
To Act 209 Fund	-
Projected Fund Balance, December 31, 2019	\$ 4,156,258
	\$ 540,688
	\$ 1,886,321
	\$ 540,080
	\$ 501,894
	\$ 433,576
	\$ 17,824,602
	\$ 25,883,419

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.

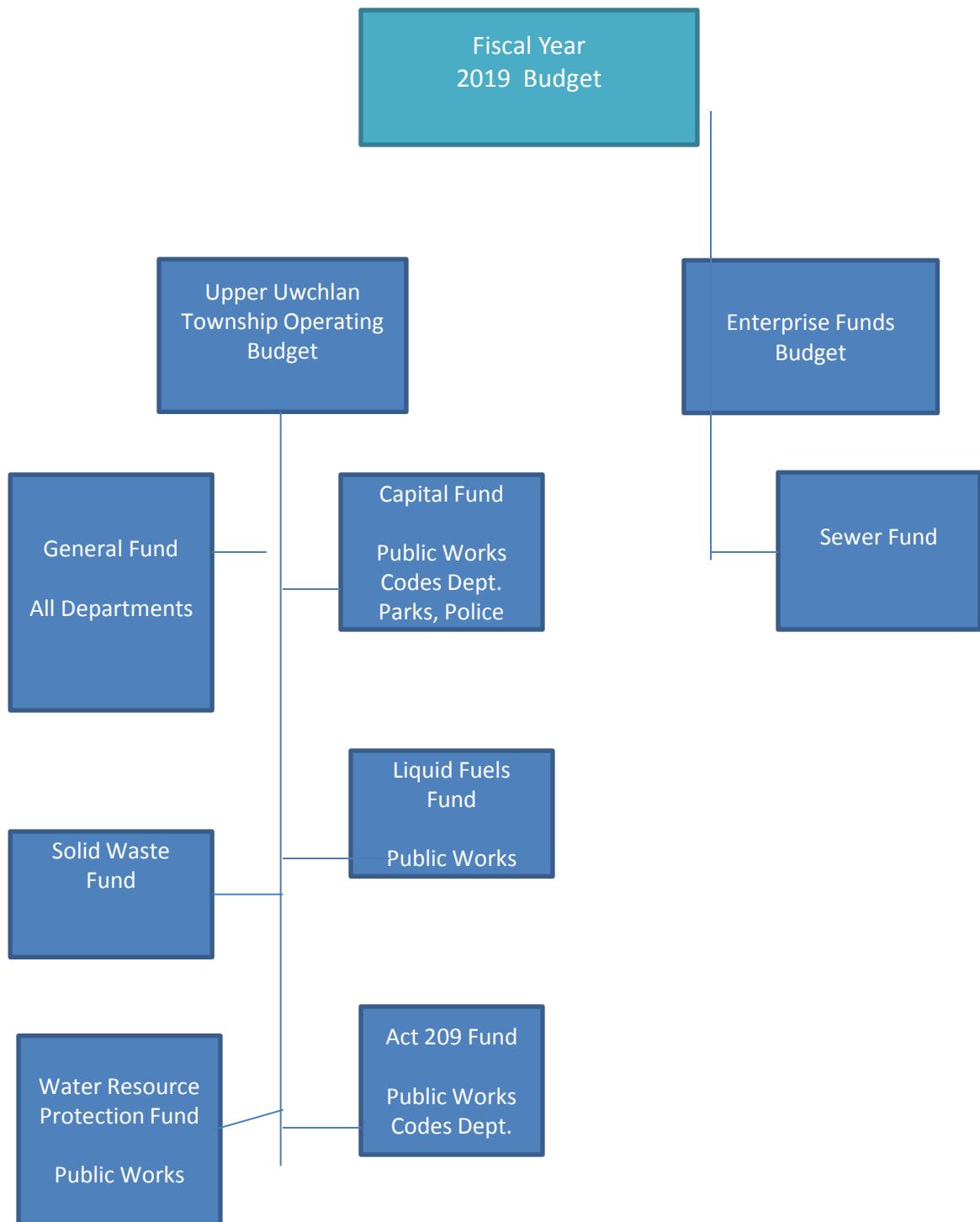
FIDUCIARY FUNDS

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 2018 actuals in preparation for 2019 budget meetings	August 24, 2018	
Department heads notify Treasurer and Township Manager of any large increases they are submitting in the 2018 Budget (ie – personnel, capital)	August 31, 2018	
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 31, 2018	
Department heads submit data for 2019/2018 actual performance measures	September 7, 2018	
Department heads meet with Township Manager and Treasurer to review goals for 2019	September 21, 2018	
Treasurer incorporates requests from department heads into budget and updates minor expense line items	September 28, 2018	
Capital budget items are reviewed	October 3, 2018	
Treasurer prepares and delivers the initial 2019 Budget package to the Board of Supervisors for their review	October 5, 2018	
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 9, 2018 (Regular Workshop)	

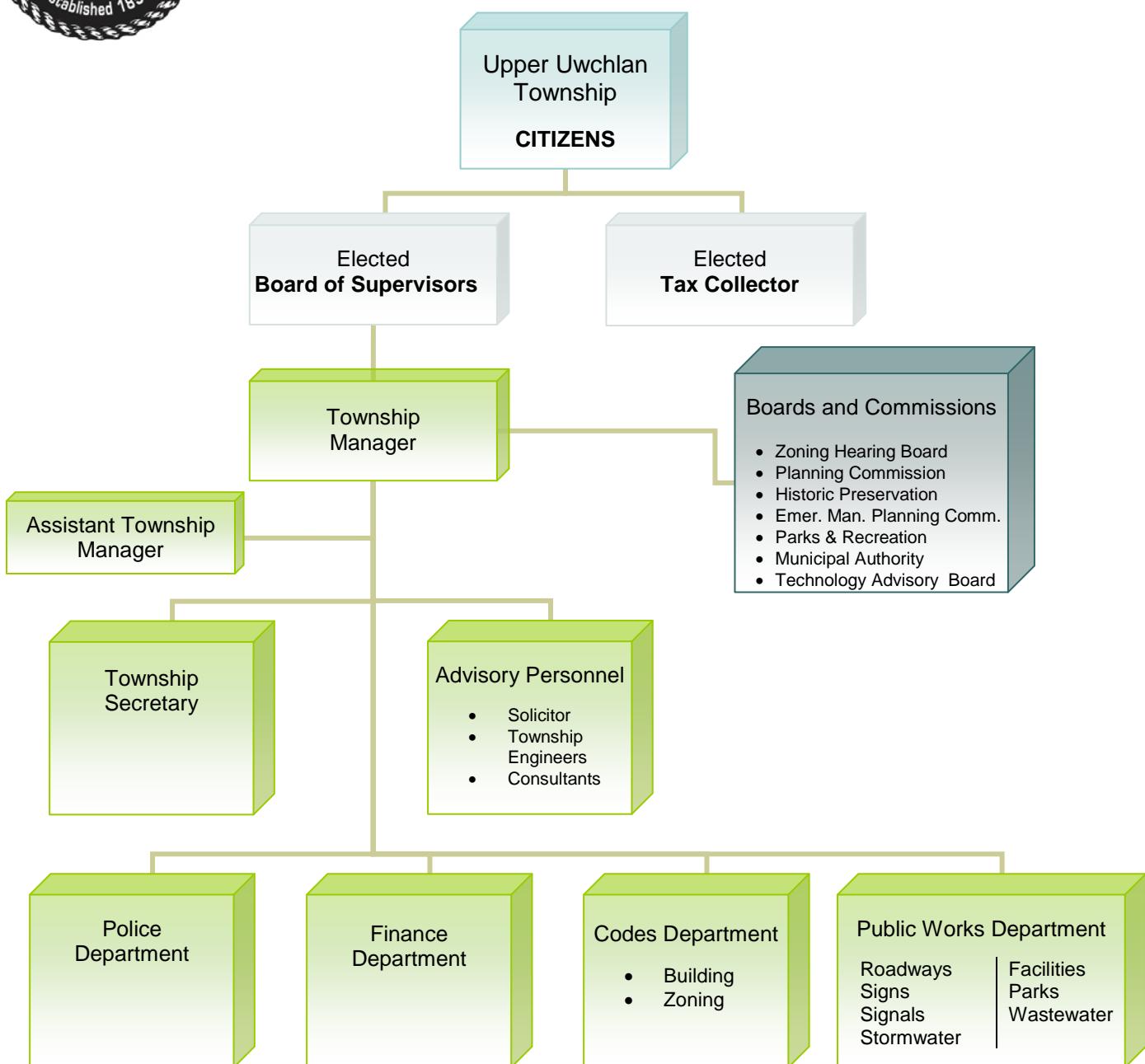
Activity	Recommended Date	Date Required by Statute
The following departments present their budgets to the Board of Supervisors: <i>General Government</i> <i>Executive</i> <i>Audit & Tax</i> <i>Legal and Computer</i> <i>Engineering</i> <i>Township Properties</i> <i>Planning and Zoning</i> <i>Commissions</i> <i>Other Services</i> <i>Long Term Debt</i> <i>Capital Fund</i> <i>Sewer Fund</i>	November 13, 2018	
Township Manager requests Supervisors to authorize advertising the budget	November 13, 2018 (Tuesday workshop)	
Budget is advertised in the Daily Local News as required by Pa. Statute (<i>20 business days prior</i>)	November 16, 2018	November 19, 2018
Supervisors discuss budget, request any final changes	December 11, 2018	
Township Manager presents the final budget to the Supervisors and recommends voting to accept it	December 17, 2018	December 31, 2018

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

	2019	2018	2017
<u>Full Time:</u>			
Executive	6	6	6
Codes Department	3	3	3
Police Department	12	12	11
Public Works Department	6	6	6
Public Works – Facilities	3	3	3
Total	30	30	29
 <u>Part Time/Seasonal:</u>			
Executive	0	0	0
Codes Department	0	0	0
Police Department	1	1	2
Public Works Department	1	1	1
Public Works – Facilities *	0	0	0
Total	2	2	3

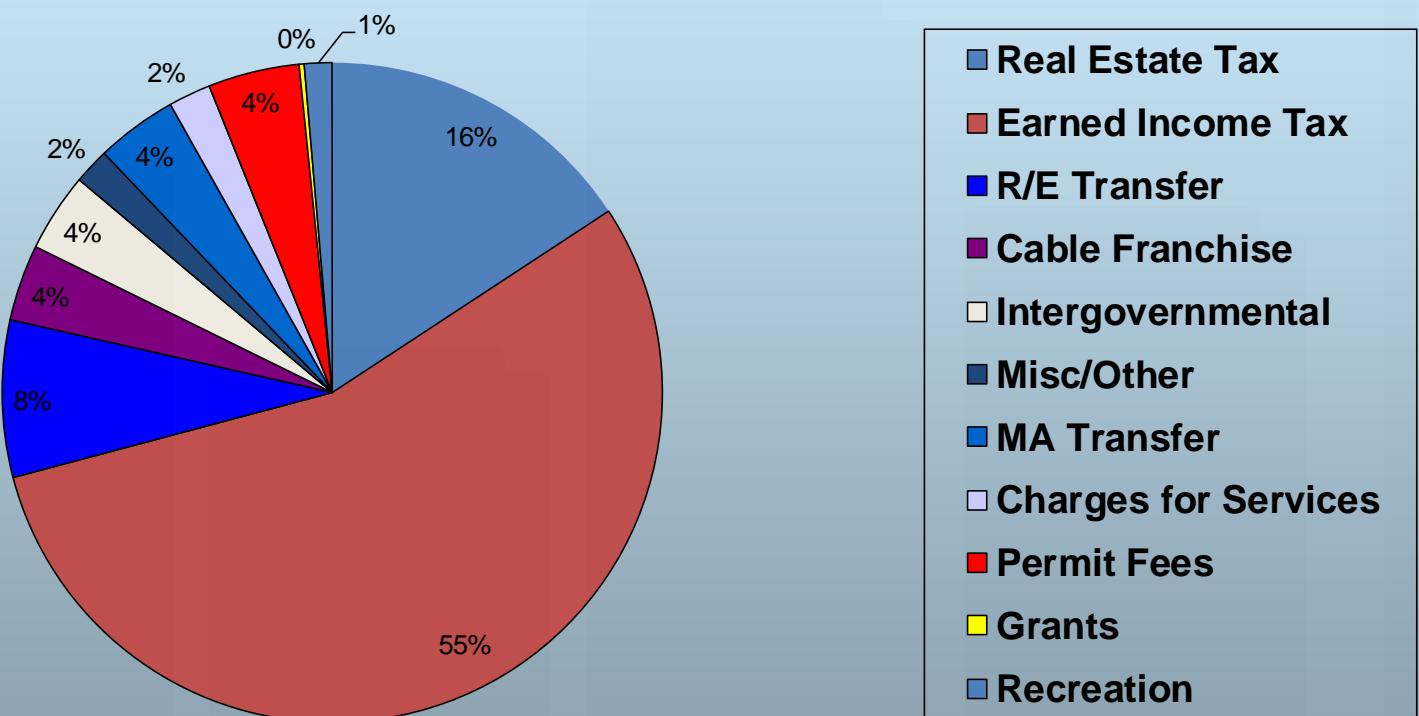
Statistics are as of the end of each year presented. The Public Works Department hires three to four seasonal workers during the summer months – usually May through September - to maintain the grass in the Township parks and near roadways. They are not included in the numbers presented above because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

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

UPPER UWCHLAN TOWNSHIP
2019 BUDGET SUMMARY

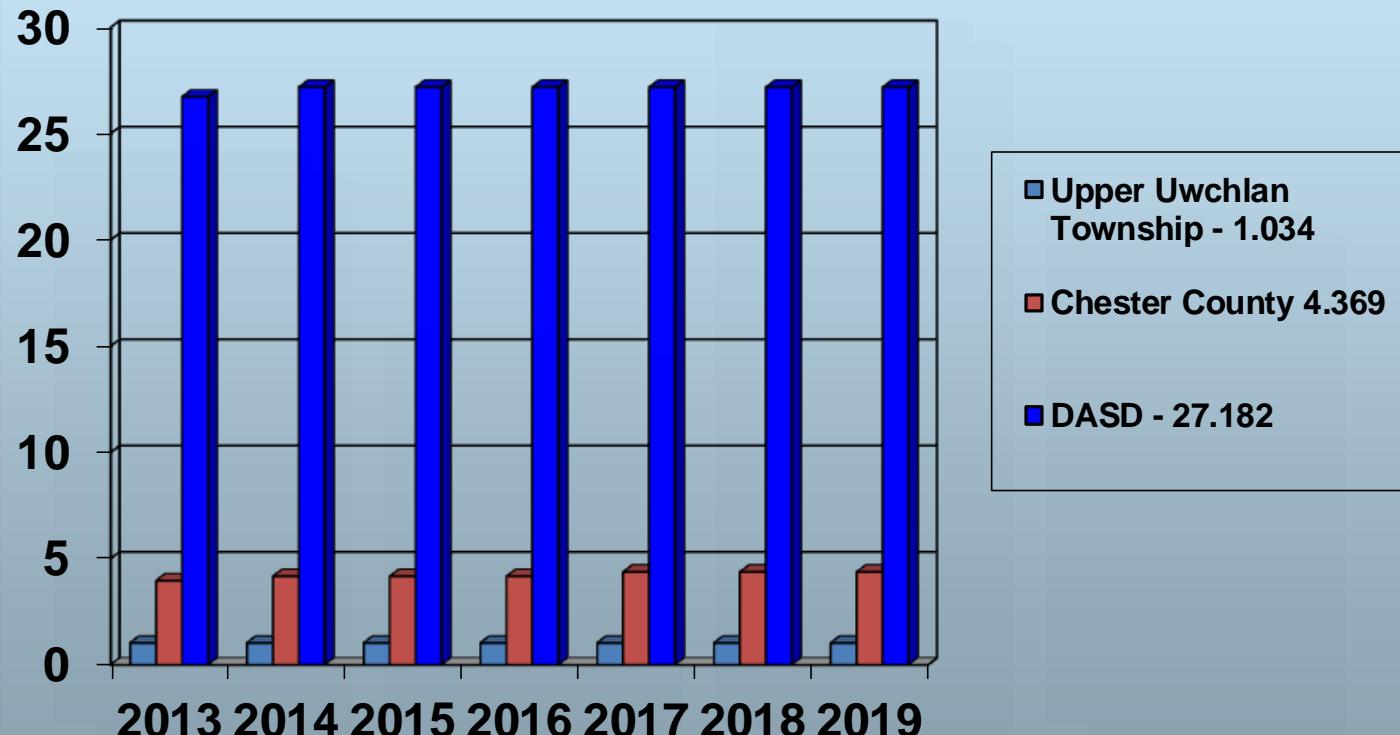
	Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2016	2017	2017	9/30/18	2018	2019	18 Budget	Inc/(Dec)	2020	2021	2022	2023
INCOME												
Total 301 PROPERTY TAXES	946,131	1,001,411	975,000	944,203	988,600	989,100	500	0%	989,100	1,001,100	1,014,600	1,024,600
Total 301.7 HYDRANT TAX	68,130	69,734	65,000	56,571	65,000	65,000	-	0%	67,000	68,000	69,000	70,000
Total 310 EARNED INC & TRANSFER TAX	3,867,323	4,092,162	4,002,091	3,225,242	4,208,846	4,200,096	(8,750)	0%	4,273,798	4,418,974	4,521,903	4,538,866
Total 320 PERMITS	264,751	457,861	164,100	353,911	504,600	299,100	(205,500)	-41%	395,100	431,100	347,100	287,100
Total 321 CABLE FRANCHISE FEES	254,069	250,189	250,000	178,390	250,000	250,000	-	0%	255,000	257,000	259,000	261,000
Total 331 FINES/394 POLICE ACTIVITY	54,668	56,498	63,500	40,811	53,500	55,500	2,000	4%	55,500	55,500	55,500	55,500
Total 341 INTEREST EARNINGS	14,222	22,957	15,000	32,940	18,000	30,000	12,000	67%	30,000	30,000	30,000	30,000
Total 342 RENTS & ROYALTIES	24,000	24,000	24,000	18,000	24,000	24,000	-	0%	24,000	24,000	24,000	24,000
Total 354 GRANTS	75,183	-	1,808	-	148,448	16,808	(131,640)	-89%	1,808	1,808	1,808	1,808
Total 355/356 INTERGOVERNMENTAL REVENUES	266,244	274,919	258,400	279,862	257,400	257,600	200	0%	257,600	257,600	257,600	257,600
Total 361 CHARGES FOR SERVICE/FEES	189,987	139,609	117,850	51,251	187,850	138,350	(49,500)	-26%	138,350	138,350	138,350	138,350
Total 367 CULTURE & RECREATION	126,750	135,180	86,200	94,653	90,200	90,700	500	1%	90,700	90,700	90,700	90,700
Total 380 MISC INCOME	21,723	24,013	8,000	45,811	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
Total 392 INTERFUND TRANSFER	180,357	212,464	216,667	172,949	234,219	265,446	31,227	13%	265,446	265,446	265,446	265,446
Total Income	6,353,538	6,760,997	6,247,616	5,494,594	7,038,663	6,689,700	(348,963)	-5%	6,851,401	7,047,577	7,083,007	7,052,970
EXPENSES												
Total 400 GENERAL GOVERNMENT	51,801	65,160	64,069	80,054	63,975	73,341	9,366	15%	73,341	73,341	73,341	73,341
Total 401 EXECUTIVE	575,111	697,398	740,449	506,616	730,485	722,631	(7,854)	-1%	738,382	758,102	781,674	804,806
Total 402 AUDIT	24,200	26,350	24,950	25,800	27,100	27,300	200	1%	28,500	29,700	30,900	31,800
Total 403 TAX COLLECTION	29,007	26,995	26,554	20,000	26,554	14,034	(12,519)	-47%	14,034	14,274	14,452	14,585
Total 404 LEGAL	51,574	35,926	45,000	23,269	45,000	45,000	-	0%	39,500	39,500	39,500	39,500
Total 407 COMPUTER	85,388	144,995	70,000	82,540	92,970	92,070	(900)	-1%	88,570	88,570	88,570	88,570
Total 408 ENGINEERING	283,946	152,327	153,500	117,538	159,500	169,500	10,000	6%	194,500	194,500	194,500	194,500
Total 409 TOWNSHIP PROPERTIES	103,115	141,730	130,430	90,561	135,084	218,623	83,539	62%	159,856	141,523	141,523	141,523
Total 410 POLICE EXPENSES	1,977,099	1,964,317	1,995,268	1,548,202	2,118,661	2,227,140	108,479	5%	2,272,799	2,327,086	2,382,671	2,439,795
Total 411-412 FIRE & AMBULANCE	380,520	390,255	402,437	348,604	402,437	395,137	(7,300)	-2%	396,138	397,446	398,813	400,245
Total 413 CODES ADMINISTRATION	369,412	385,711	427,455	293,552	435,074	417,847	(17,227)	-4%	428,142	438,872	431,896	443,223
Total 414 PLANNING & ZONING	32,384	2,628	29,300	1,564	22,300	49,300	27,000	121%	27,300	27,300	27,300	27,300
Total 415/422/456 EMERGENCY OPERATIONS/OTHER	22,655	26,102	32,250	20,201	35,081	40,164	5,083	14%	39,795	39,930	40,069	40,212
Total 433 SIGNS	4,853	6,815	6,000	2,353	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
Total 434 SIGNALS	8,759	19,405	12,700	28,569	183,300	26,632	(156,668)	-85%	12,700	12,700	12,700	12,700
Total 438 PUBLIC WORKS	1,012,258	999,906	1,060,502	851,446	1,103,206	1,230,870	127,664	12%	1,257,751	1,286,879	1,315,576	1,345,814
Total 454 PARK & RECREATION	239,368	352,239	330,434	249,276	366,815	445,045	78,230	21%	401,045	401,045	401,045	401,045
Total 459 HISTORICAL COMMISSIONS	-	148	2,500	1,260	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
Total Expenses before Operating Transfers	5,290,050	5,438,407	5,553,798	4,291,405	5,956,041	6,203,132	247,091	4%	6,180,853	6,279,267	6,383,030	6,507,459
Net Income before Operating Transfers	1,063,488	1,322,590	693,819	1,203,189	1,082,622	486,568	(596,055)	-55%	670,549	768,310	699,977	545,511
Total Operating Transfers	(400,000)	(950,000)	(1,200,000)	(700,000)	(850,000)	(480,000)	370,000	-44%	(425,000)	(290,000)	(285,000)	(290,000)
Total Expenditures	5,690,050	6,388,407	6,753,798	4,991,405	6,806,041	6,683,132	(122,909)	-2%	6,605,853	6,569,267	6,668,030	6,797,459
Net Income - General Fund	663,488	372,590	(506,181)	503,189	232,622	6,568	(226,055)	-97%	245,549	478,310	414,977	255,511
<u>Solid Waste Fund</u>												
Revenues	1,132,572	1,055,567	1,187,000	1,012,133	1,077,130	1,061,124	(16,006)	-1%	1,127,886	1,159,980	1,177,899	1,189,911
Expenses	(807,294)	(835,438)	(834,679)	(610,892)	(871,590)	(956,278)	(84,688)	10%	(1,001,206)	(1,038,720)	(1,076,794)	(1,116,099)
Operating transfers	(100,000)	(350,000)	(350,000)	(375,000)	(375,000)	-	375,000	-100%	(100,000)	(50,000)	(50,000)	(80,000)
Net Income - Solid Waste Fund	225,278	(129,871)	2,321	26,241	(169,460)	104,846	274,306	-162%	26,680	71,260	51,105	(6,187)
COMBINED NET INCOME	888,766	242,719	(503,860)	529,430	63,162	111,413	48,251	76%	272,229	549,570	466,082	249,323

2019 General Fund Revenues

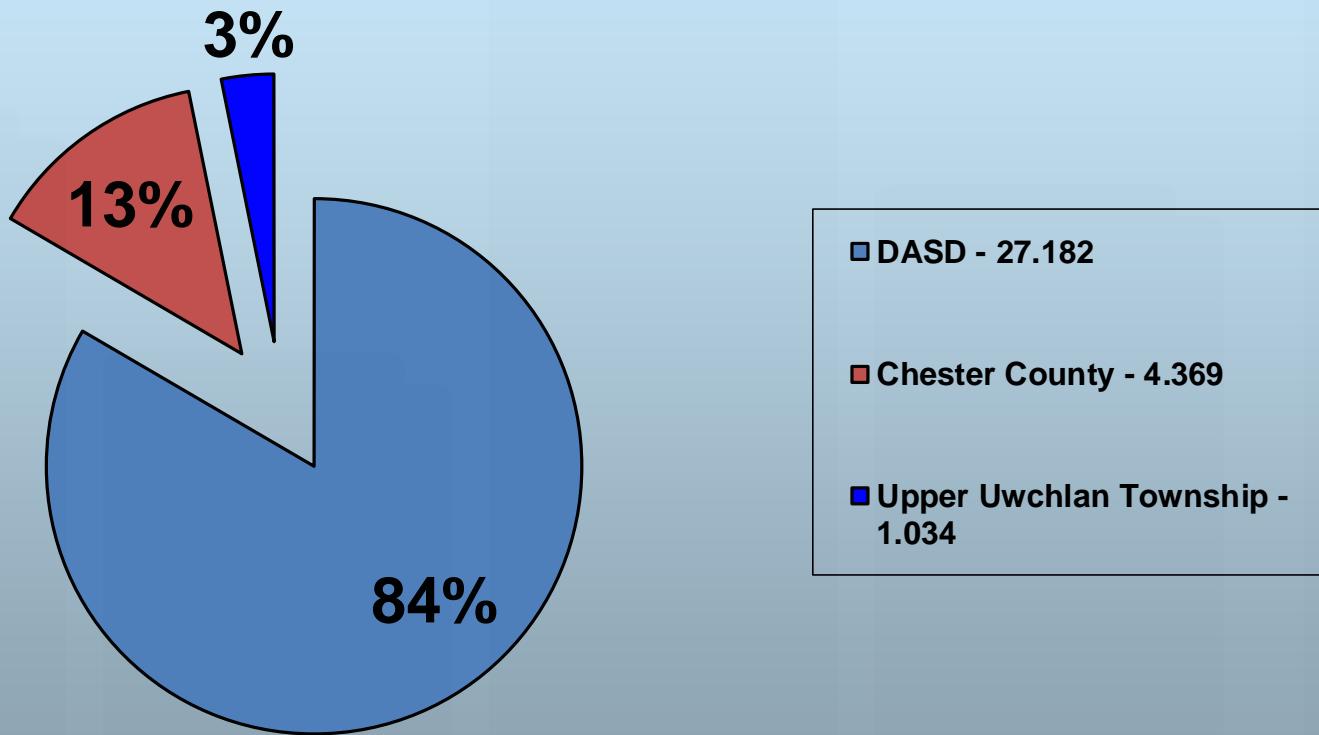


Real Estate Tax Comparison

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.

Contribution Policy *(in draft form pending approval)*

The Contribution Policy provides general guidelines for the Board of Supervisor's approval to use public funds to assist outside agencies in carrying out their mission. Currently, the Township provides assistance to the Brandywine Valley SPCA, the Henrietta Hankins Library and DARC for the services they provide to Township residents.

**Upper Uwchlan Township
Annual Budget
For the Calendar Year 2019**

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 2019.** The 2019 budget includes anticipated revenue in the amount of **\$989,100** for both current and delinquent taxes.

*Rates are for 2018. The *preliminary* budget for Chester County does not include a tax increase for 2019. The County Commissioners will vote to approve the budget on Tuesday, December 11, 2018.

Hydrant taxes are assessed to properties that are within 750 feet of a fire hydrant. The rate is .087 mills and **\$65,000** has been budgeted as revenue for 2019. Actual revenues through September 30, 2018 were nearly \$57,000.

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 2019, budgeted revenue of **\$515,000** was based on revenue received in prior years and includes expected new construction in 2019.

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 2019 is **\$3,685,095** (net of commissions to Keystone) – no change from 2018.

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

Keystone Collections Group (“Keystone”) was engaged by Chester County to collect all earned income taxes within the County (pursuant to Pennsylvania Act 32). Keystone is compensated at the rate of 1.36% of collections. The budget for commissions to Keystone is **\$50,808** for 2019.

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 2019 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 2019 is **\$282,000**.

Police Fines

The District Justice collects fines for citations issued by the State Police. The Township also receives disbursements from the State of Pennsylvania for the issuance of traffic citations within the Township limits. The Township anticipates receiving revenue in 2019 in the amount of **\$50,000** from these fines.

Interest

The Township invests its funds in interest bearing accounts and instruments. Earnings rates will fluctuate depending upon the interest rates received. The General Fund checking account currently earns interest at a rate of ninety percent of one percent (0.90%) and the certificate of deposit is earning 1% through July, 2019. Interest income is estimated to be **\$30,000** in 2019.

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 2019. 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 defined benefit 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 **\$138,350**. We also charge the resident an administrative fee for processing bills and payments in an amount that does not exceed \$100 per billing. Zoning and land development fees are budgeted at **\$6,000** in 2019.

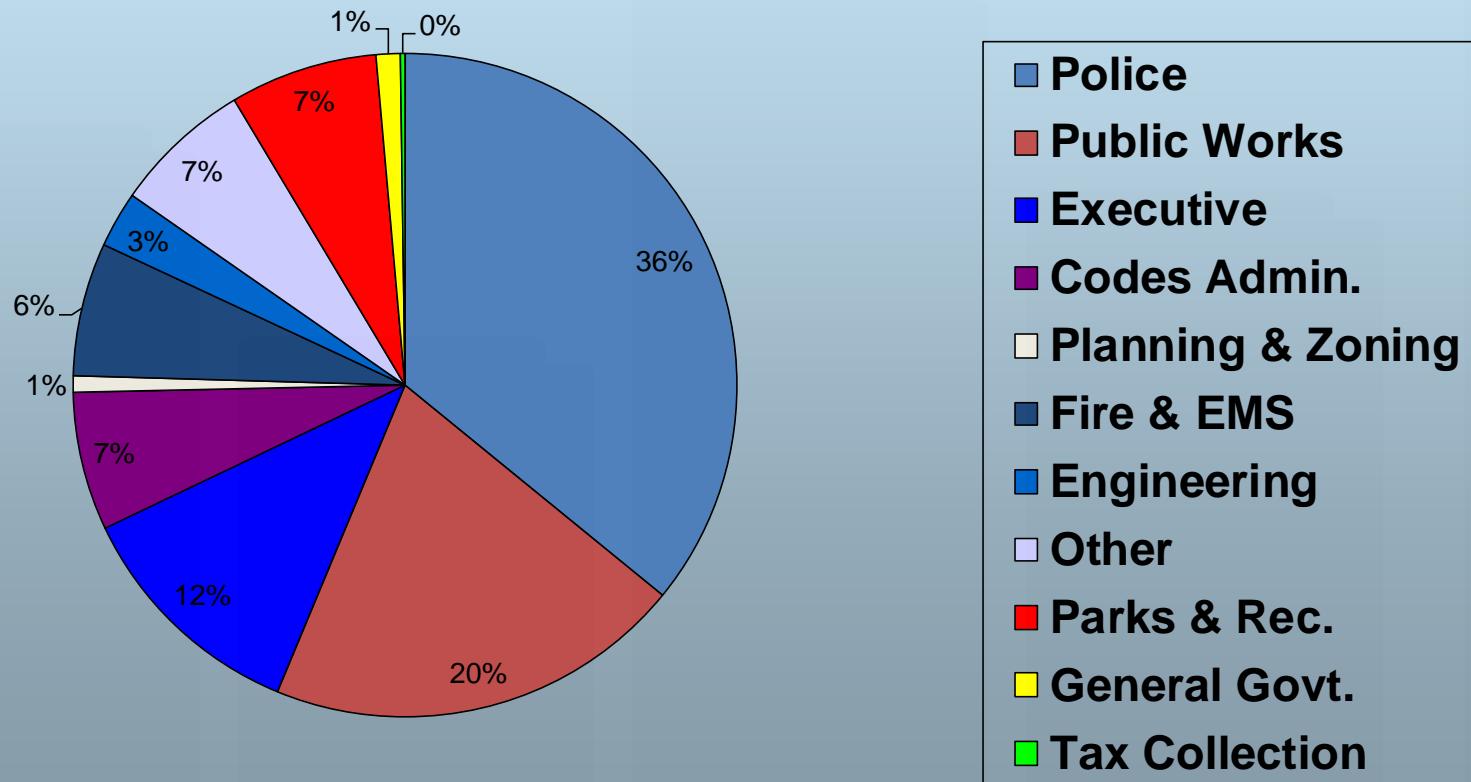
Culture and Recreation

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 2019 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 2019 are **\$90,700**.

Inter-Fund Transfers

The Township provides various services to the Upper Uwchlan Township Municipal Authority and is reimbursed for those services by the Authority. Those services include the services of Township administrative and financial personnel, and the use of the Public Works department to maintain the grounds and lawns of property surrounding the waste water treatment facilities. The Township processes the quarterly billing of all sewer accounts which has substantially increased the time spent by Township personnel on Authority business. The estimated reimbursement for 2019 is estimated to be **\$265,446.**

2019 General Fund Expenditures by Activity



**Upper Uwchlan Township
2019 Budget**

	Actual - 9/30/18											\$ Inc/(Dec)	% Inc/(Dec)	Budget	Budget	Budget	Budget			
	Actual	Actual	Budget	Budget	Budget															
	2016	2017	2017	2018	2018	2019	'18 Budget	Inc/(Dec)	2020	2021	2022	2023								
REVENUES																				
300 - REVENUE																				
301 PROPERTY TAXES																				
01-301-000-010	Current Real Estate Taxes	951,637	1,008,942	970,000	955,905	983,600	984,100	500	0%	984,100	996,100	1,009,600	1,019,600							
01-301-000-013	Real Estate Tax Refunds	(28,301)	(28,552)	(25,000)	(25,592)	(25,000)	(25,000)	-	0%	(25,000)	(25,000)	(25,000)	(25,000)							
01-301-000-030	Delinquent Real Estate Taxes	22,795	21,021	30,000	13,890	30,000	30,000	-	0%	30,000	30,000	30,000	30,000							
Total 301 PROPERTY TAXES		946,131	1,001,411	975,000	944,203	988,600	989,100	500	0%	989,100	1,001,100	1,014,600	1,024,600							
301.7 HYDRANT TAX																				
01-301-000-071	Hydrant Tax	68,130	69,734	65,000	56,571	65,000	65,000	-	0%	67,000	68,000	69,000	70,000							
Total 301.7 HYDRANT TAX		68,130	69,734	65,000	56,571	65,000	65,000	-	0%	67,000	68,000	69,000	70,000							
310 EARNED INCOME & TRANSFER TAX																				
01-310-000-010	Real Estate Transfer Tax	513,032	467,101	375,000	423,495	523,750	515,000	(8,750)	-2%	515,000	585,000	611,250	550,000							
01-310-000-020	Earned Income Tax, current	3,399,680	3,674,498	3,677,100	2,838,429	3,735,904	3,735,904	-	0%	3,810,622	3,886,835	3,964,571	4,043,863							
01-310-000-021	EIT Commissions Paid	(45,389)	(49,437)	(50,009)	(36,682)	(50,808)	(50,808)	-	0%	(51,824)	(52,861)	(53,918)	(54,996)							
Total 310 EARNED INC & TRANSFER TAX		3,867,323	4,092,162	4,002,091	3,225,242	4,208,846	4,200,096	(8,750)	0%	4,273,798	4,418,974	4,521,903	4,538,866							
320 PERMITS																				
01-320-000-010	Building Permits	243,781	433,561	150,000	335,616	490,000	282,000	(208,000)	-42%	378,000	414,000	330,000	270,000							
01-320-000-020	Use & Occupancy Permits	13,310	18,295	8,000	13,990	8,000	12,000	4,000	50%	12,000	12,000	12,000	12,000							
01-320-000-030	Sign Permits	-	-	100	-	100	100	-	0%	100	100	100	100							
01-320-000-040	Contractors Permits	3,010	2,450	2,000	1,875	2,000	2,000	-	0%	2,000	2,000	2,000	2,000							
01-320-000-050	Refinance Certification Fees	4,650	3,555	4,000	2,430	4,500	3,000	(1,500)	-33%	3,000	3,000	3,000	3,000							
Total 320 PERMITS		264,751	457,861	164,100	353,911	504,600	299,100	(205,500)	-41%	395,100	431,100	347,100	287,100							
321 CABLE FRANCHISE FEES																				
01-321-000-080	Cable TV Franchise Fees	254,069	250,189	250,000	178,390	250,000	250,000	-	0%	255,000	257,000	259,000	261,000							
Total 321 CABLE FRANCHISE FEES		254,069	250,189	250,000	178,390	250,000	250,000	-	0%	255,000	257,000	259,000	261,000							
331 POLICE FINES																				
01-331-000-010	Vehicles Code Violations	49,160	51,133	60,000	29,226	50,000	50,000	-	0%	50,000	50,000	50,000	50,000							
01-331-000-011	Reports/Fingerprints	1,712	1,725	2,000	1,612	2,000	2,000	-	0%	2,000	2,000	2,000	2,000							
01-331-000-012	Solicitation Permits	25	200	500	520	500	500	-	0%	500	500	500	500							
01-331-000-050	Reimbursed Police Wages	3,771	3,440	1,000	9,453	1,000	3,000	2,000	200%	3,000	3,000	3,000	3,000							
Total 331 POLICE FINES		54,668	56,498	63,500	40,811	53,500	55,500	2,000	4%	55,500	55,500	55,500	55,500							
341 Interest Earnings																				
01-341-000-001	Interest Income	14,222	22,957	15,000	32,940	18,000	30,000	12,000	67%	30,000	30,000	30,000	30,000							
Total 341 Interest Earnings		14,222	22,957	15,000	32,940	18,000	30,000	12,000	67%	30,000	30,000	30,000	30,000							
342 RENTS & ROYALTIES																				
01-342-000-001	Rental Property Income	24,000	24,000	24,000	18,000	24,000	24,000	-	0%	24,000	24,000	24,000	24,000							
Total 342 RENTS & ROYALTIES		24,000	24,000	24,000	18,000	24,000	24,000	-	0%	24,000	24,000	24,000	24,000							
354 GRANTS																				
01-351-000-003	Federal Grants	73,375	-	-	-	-	-	-	0%	0%	0%	0%	0%							
01-354-000-010	County Grants	-	-	-	-	-	15,000	15,000	#DIV/0!	-	-	-	-							
01-354-000-020	State Grants	1,808	-	1,808	-	148,448	1,808	(146,640)	-99%	1,808	1,808	1,808	1,808							
01-354-000-030	Police Grants	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-							
Total 354 GRANTS		75,183	-	1,808	-	148,448	16,808	(131,640)	-89%	1,808	1,808	1,808	1,808							

**Upper Uwchlan Township
2019 Budget**

		Actual - 9/30/18											\$ Inc/(Dec)	%	Budget	Budget	Budget	
		Actual	Actual	Budget	2016	2017	2017	2018	Budget	Budget	2019	'18 Budget			2020	2021	2022	2023
355/356 INTERGOVERNMENTAL REVENUES																		
01-355-000-001	PURTA	5,173	4,963	6,000	5,207	5,000	5,000	-	0%	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
01-355-000-004	Alcohol Beverage Tax	-	600	400	600	400	600	200	50%	600	600	600	600	600	600	600	600	
01-355-000-005	State Aid, Police Pension	96,242	100,942	85,000	103,057	85,000	85,000	-	0%	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	
01-355-000-006	State Aid, Non-Uniform Pension	61,245	73,412	55,000	84,319	55,000	55,000	-	0%	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	
01-355-000-007	Foreign Fire Insurance Tax	103,584	95,002	112,000	86,679	112,000	112,000	-	0%	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	
Total 355/356 MISCELLANEOUS TAXES		266,244	274,919	258,400	279,862	257,400	257,600	200	0%	257,600	257,600	257,600	257,600	257,600	257,600	257,600	257,600	
361 CHARGES FOR SERVICE/FEES																		
01-360-000-010	Vehicle Storage Fees	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
01-361-000-030	Zoning/Sub Div/Land Develop	9,505	7,829	4,000	8,750	4,000	6,000	2,000	50%	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
01-361-000-032	Fees from Engineering	146,990	94,559	100,000	20,460	150,000	100,000	(50,000)	-33%	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
01-361-000-033	Admin Fees from Engineering	3,601	2,304	8,000	603	8,000	4,000	(4,000)	-50%	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
01-361-000-035	Admin Fees from Legal	625	535	1,500	235	1,500	1,000	(500)	-33%	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
01-361-000-036	Legal Services Fees	7,957	10,694	3,000	7,368	3,000	6,000	3,000	100%	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
01-361-000-038	Sale of Maps & Books	388	170	250	124	250	250	-	0%	250	250	250	250	250	250	250	250	
01-361-000-039	Fire Inspection Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	
01-361-000-040	Fees from Engineering - CU	20,876	23,464	-	6,309	20,000	20,000	-	0%	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
01-361-000-042	Copies	45	54	100	236	100	100	-	0%	100	100	100	100	100	100	100	100	
01-361-000-043	Fees - Traffic Signals	-	-	-	6,877	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	
01-361-000-044	Fees from Advertising Reimbursements	-	-	-	289	-	500	500	#DIV/0!	500	500	500	500	500	500	500	500	
Total 361 CHARGES FOR SERVICE/FEES		189,987	139,609	117,850	51,251	187,850	138,350	(49,500)	#DIV/0!	138,350	138,350	138,350	138,350	138,350	138,350	138,350	138,350	
367 CULTURE & RECREATION																		
01-367-000-010	Recreation Donations	-	-	1,000	-	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	
01-367-000-014	Pavillion Rental	-	-	-	235	-	500	500	#DIV/0!	500	500	500	500	500	500	500	500	
01-367-000-021	Field Programs	57,230	62,058	30,000	49,590	30,000	30,000	-	0%	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
01-367-000-025	Turf Field Fees	58,940	59,097	45,000	31,868	45,000	45,000	-	0%	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	
01-367-000-030	Community Events Donations	10,580	13,725	10,000	12,285	10,000	10,000	-	0%	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
01-367-000-040	History Book Revenue	-	-	200	-	200	200	-	0%	200	200	200	200	200	200	200	200	
01-367-000-045	Upland Farms Barn Rental Fees	-	300	-	675	5,000	5,000	-	0%	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
01-367-000-089	Donations - Park Equipment	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	
Total 367 CULTURE & RECREATION		126,750	135,180	86,200	94,653	90,200	90,700	500	1%	90,700	90,700	90,700	90,700	90,700	90,700	90,700	90,700	
380 MISC INCOME																		
01-380-000-001	Misc. Revenue	13,080	23,005	5,000	6,768	5,000	5,000	-	0%	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
01-380-000-010	Insurance Reimbursement	8,643	1,008	3,000	39,043	3,000	3,000	-	0%	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
Total 380 MISC REVENUE		21,723	24,013	8,000	45,811	8,000	8,000	-	0%	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	
392 INTERFUND TRANSFER																		
01-392-000-008	Municipal Authority Reimbursement	180,357	212,464	216,667	172,454	234,219	265,446	31,227	13%	265,446	265,446	265,446	265,446	265,446	265,446	265,446	265,446	
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	-	-	-	495	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	
Total 392 INTERFUND TRANSFER		180,357	212,464	216,667	172,949	234,219	265,446	31,227	13%	265,446	265,446	265,446	265,446	265,446	265,446	265,446	265,446	
Total 300 - REVENUE		6,353,538	6,760,997	6,247,616	5,494,594	7,038,663	6,689,700	(348,963)	-5%	6,851,401	7,047,577	7,083,007	7,052,970					
Total Revenue		6,353,538	6,760,997	6,247,616	5,494,594	7,038,662	6,689,700	(348,963)	-5%	6,851,401	7,047,577	7,083,007	7,052,970					

**Upper Uwchlan Township
2019 Budget**

		Actual - 9/30/18											\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		Actual 2016	Actual 2017	Budget 2017	Budget 2018	Budget 2019	Budget	'18 Budget	Inc/(Dec)	2020	2021	2022						
400 EXPENDITURES																		
400 - General Government																		
01-400-000-113	Supervisor's Wages	2,500	1,875	2,500	3,125	5,000	2,500	(2,500)	-50%	2,500	2,500	2,500	2,500					
01-400-000-150	Payroll Tax Expense	191	143	191	239	383	191	(191)	-50%	191	191	191	191					
01-400-000-320	Telephone	1,552	2,304	2,000	1,172	2,000	2,000	-	0%	2,000	2,000	2,000	2,000					
01-400-000-340	Public Relations	4,027	312	6,500	342	6,500	6,500	-	0%	6,500	6,500	6,500	6,500					
01-400-000-341	Advertising	4,334	2,610	7,500	2,414	7,500	7,500	-	0%	7,500	7,500	7,500	7,500					
01-400-000-342	Printing	4,574	6,196	1,000	3,453	1,000	5,000	4,000	400%	5,000	5,000	5,000	5,000					
01-400-000-344	Community Notice	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000					
01-400-000-350	Insurance - Bonding	2,881	2,881	4,500	2,636	4,255	4,200	(55)	-1%	4,200	4,200	4,200	4,200					
01-400-000-352	Insurance - Liability	21,401	26,475	24,378	12,870	15,569	18,650	3,081	20%	18,650	18,650	18,650	18,650					
01-400-000-420	Dues/Subscriptions/Memberships	1,608	2,769	5,000	3,949	2,769	4,000	1,231	44%	4,000	4,000	4,000	4,000					
01-400-000-460	Meetings & Conferences	2,105	3,964	6,000	4,755	6,000	6,000	-	0%	6,000	6,000	6,000	6,000					
01-400-000-461	Bank Fees	93	9,904	500	7,932	9,000	9,000	-	0%	9,000	9,000	9,000	9,000					
01-400-000-463	Misc. Expenses	6,535	5,727	2,000	4,704	2,000	2,000	-	0%	2,000	2,000	2,000	2,000					
01-400-000-464	Wallace Twp. Tax Agreement	-	-	-	32,463	-	3,800	3,800	#DIV/0!	3,800	3,800	3,800	3,800					
Total 400 - General Government		51,801	65,160	64,069	80,054	63,975	73,341	9,366	15%	73,341	73,341	73,341	73,341					
401 EXECUTIVE																		
01-401-000-100	Administration Wages	363,948	459,789	463,336	331,449	461,785	475,639	13,854	3%	489,908	504,605	519,743	535,335					
01-401-000-150	Payroll Tax Expense	28,268	35,587	35,445	24,479	35,327	36,386	1,060	3%	37,478	38,602	41,555	44,734					
01-401-000-151	PSATS Unemployment	1,140	1,170	1,170	551	567	504	(63)	-11%	528	528	532	536					
01-401-000-156	Employee Benefit Expense	91,046	99,118	152,289	68,200	127,351	99,030	(28,321)	-22%	101,011	103,031	105,092	107,194					
01-401-000-157	ACA Fees	154	172	340	-	243	225	(18)	-7%	276	298	319	340					
01-401-000-160	Non-Uniform Pension	28,583	32,608	35,774	41,106	41,078	40,677	(401)	-1%	41,898	43,155	44,449	45,783					
01-401-000-174	Tuition Reimbursement	-	-	4,000	-	4,000	6,300	2,300	58%	6,300	6,300	6,300	6,300					
01-401-000-181	Longevity Pay	5,100	4,950	5,100	2,100	5,700	6,150	450	8%	6,750	7,350	9,450	10,350					
01-401-000-183	Overtime Wages	7,075	5,095	5,000	4,688	5,000	5,000	-	0%	5,000	5,000	5,000	5,000					
01-401-000-200	Supplies	18,594	19,982	10,000	8,479	15,000	15,000	-	0%	15,000	15,000	15,000	15,000					
01-401-000-205	Meals and Meal Allowances	145	-	-	200	200	200	-	0%									
01-401-000-215	Postage	2,531	6,296	3,500	4,033	4,500	4,500	-	0%	3,500	3,500	3,500	3,500					
01-401-000-230	Gasoline & Oil	1,234	1,559	2,200	1,329	2,200	2,200	-	0%	2,200	2,200	2,200	2,200					
01-401-000-235	Vehicle Maintenance	754	755	500	403	500	1,000	500	100%	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	7,601	7,788	7,000	3,811	10,000	10,000	-	0%	10,000	10,000	10,000	10,000					
01-401-000-317	Parking & Travel	1,652	1,692	1,200	733	1,200	1,200	-	0%	200	200	200	200					
01-401-000-322	Ipad Expense	608	616	600	369	600	600	-	0%	600	600	600	600					
01-401-000-352	Insurance - Liability	317	-	-	-	424	424	#DIV/0!		424	424	424	424					
01-401-000-353	Insurance - Vehicle	214	150	154	136	186	349	163	88%	300	300	300	300					
01-401-000-354	Insurance - Workers Comp.	1,608	1,755	1,655	1,304	1,736	1,736	-	0%	1,000	1,000	1,000	1,000					
01-401-000-420	Dues/Subscriptions/Memberships	6,772	4,173	2,500	6,051	3,901	6,100	2,199	56%	6,100	6,100	6,100	6,100					
01-401-000-450	Contracted Services	7,767	14,143	6,685	7,395	7,410	7,410	-	0%	7,410	7,410	7,410	7,410					
Total 401 EXECUTIVE		575,111	697,398	740,449	506,616	730,485	722,631	(7,854)	-1%	738,382	758,102	781,674	804,806					
402 AUDIT																		
01-402-000-450	Contracted Services	24,200	26,350	24,950	25,800	27,100	27,300	200	1%	28,500	29,700	30,900	31,800					
Total 402 AUDIT		24,200	26,350	24,950	25,800	27,100	27,300	200	1%	28,500	29,700	30,900	31,800					

**Upper Uwchlan Township
2019 Budget**

		Actual - 9/30/18											
		Actual	Actual	Budget	9/30/18	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2016	2017	2017	2018	2018	2019	'18 Budget	Inc/(Dec)	2020	2021	2022	2023
403 TAX COLLECTION													
01-403-000-100	Tax Collector Wages	21,081	19,154	19,000	13,885	19,000	7,371	(11,629)	-61%	7,371	7,593	7,758	7,882
01-403-000-150	Payroll Tax Expense	1,613	1,460	1,454	1,006	1,454	564	(890)	-61%	564	581	594	603
01-403-000-200	Supplies	793	171	500	123	500	500	-	0%	500	500	500	500
01-403-000-215	Postage	1,640	1,694	2,000	1,591	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-403-000-350	Insurance - Bonding	525	525	600	525	600	600	-	0%	600	600	600	600
01-403-000-450	Contracted Services	3,355	3,991	3,000	2,870	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 403 TAX COLLECTION		29,007	26,995	26,554	20,000	26,554	14,034	(12,519)	-47%	14,034	14,274	14,452	14,585
404 LEGAL													
01-404-000-305	Legal Fees CU - Reimbursable	204	-	-	-	500	500	-	0%				
01-404-000-310	Legal Fees - Reimbursable	15,781	19,631	10,000	7,205	9,500	9,500	-	0%	9,500	9,500	9,500	9,500
01-404-000-311	Legal Fees - Non-Reimbursable	26,878	16,295	30,000	16,064	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-404-000-450	Contracted Services	8,711	-	5,000	-	5,000	5,000	-	0%	-	-	-	-
Total 404 LEGAL		51,574	35,926	45,000	23,269	45,000	45,000	-	0%	39,500	39,500	39,500	39,500
407 COMPUTER													
01-407-000-200	Supplies	32	248	2,000	21	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-407-000-220	Software	7,983	3,967	4,000	14,823	4,000	8,000	4,000	100%	8,000	8,000	8,000	8,000
01-407-000-222	Hardware	12,766	1,432	7,000	5,913	7,000	7,000	-	0%	3,500	3,500	3,500	3,500
01-407-000-240	Web Page	5	69,345	5,000	7,281	6,900	7,300	400	6%	7,300	7,300	7,300	7,300
01-407-000-450	Contracted Services	64,602	70,003	52,000	54,502	73,070	67,770	(5,300)	-7%	67,770	67,770	67,770	67,770
Total 407 COMPUTER		85,388	144,995	70,000	82,540	92,970	92,070	(900)	-1%	88,570	88,570	88,570	88,570
408 ENGINEERING													
01-408-000-305	Reimbursable Conditional Use	28,544	10,202	25,000	7,604	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-408-000-310	Engineering - Reimbursable	194,658	82,159	75,000	25,750	75,000	75,000	-	0%	100,000	100,000	100,000	100,000
01-408-000-311	Traffic Engineering	16,581	31,050	25,000	21,873	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-408-000-313	Engineering - Non-Reimbursable	18,077	10,843	20,000	46,012	20,000	30,000	10,000	50%	30,000	30,000	30,000	30,000
01-408-000-364	Water Resource Protection Fee	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-408-000-366	Ordinance Update	-	-	4,500	-	4,500	4,500	-	0%	4,500	4,500	4,500	4,500
01-408-000-367	General Planning	26,086	18,073	4,000	13,321	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-408-000-368	MS-4 Expenses	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-408-000-369	Reimbursable Traffic Signals	-	-	-	2,690	-	-	-	#DIV/0!	-	-	-	-
01-408-000-370	Reimbursable Advertising	-	-	-	288	-	-	-	#DIV/0!	-	-	-	-
Total 408 ENGINEERING		283,946	152,327	153,500	117,538	159,500	169,500	10,000	6%	194,500	194,500	194,500	194,500
409 TOWNSHIP PROPERTIES													
<i>PUBLIC WORKS BUILDING</i>													
01-409-001-200	Supplies	513	765	1,000	205	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-409-001-231	Propane & Heating	7,483	14,802	13,000	15,893	13,000	15,000	2,000	15%	15,000	15,000	15,000	15,000
01-409-001-250	Maintenance & Repairs	10,461	8,366	16,150	9,398	16,150	12,950	(3,200)	-20%	12,950	12,950	12,950	12,950
01-409-001-320	Telephone	1,600	4,564	1,700	3,569	1,700	4,000	2,300	135%	4,000	4,000	4,000	4,000
01-409-001-351	Insurance - Property	4,041	4,015	4,118	5,019	6,893	9,460	2,567	37%	9,460	9,460	9,460	9,460
01-409-001-360	Utilities	6,441	6,874	12,000	4,593	12,000	8,000	(4,000)	-33%	8,000	8,000	8,000	8,000
01-409-001-450	Contracted Services	3,546	9,861	5,820	4,845	4,370	5,000	630	14%	5,000	5,000	5,000	5,000
Total 409-001 PUBLIC WORKS BUILDING		34,085	49,247	53,788	43,522	55,113	55,410	297	1%	55,410	55,410	55,410	55,410
<i>TOWNSHIP BUILDING</i>													
01-409-003-101	Employee Cost Allocation	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-409-003-200	Supplies	1,984	1,649	2,000	701	2,000	2,000	-	0%	1,000	1,000	1,000	1,000
01-409-003-231	Propane & Heating Oil	-	-	-	5,000	201	5,000	5,000	-	0%	5,000	5,000	5,000

**Upper Uwchlan Township
2019 Budget**

		Actual - 9/30/18											
		Actual			Budget			Budget		\$ Inc/(Dec)		%	
		2016	2017	2018	2018	2018	2019	'18 Budget	Inc/(Dec)	Budget	Budget	Budget	Budget
01-409-003-250	Maintenance & Repairs	5,822	22,134	8,000	3,091	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-409-003-320	Telephone	9,934	11,066	7,000	6,739	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
01-409-003-351	Insurance - Property	4,041	4,015	4,118	5,019	6,893	11,036	4,144	60%	11,036	11,036	11,036	11,036
01-409-003-360	Utilities	17,048	22,174	15,000	14,203	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-409-003-380	Rent	-	-	-	-	-	55,000	55,000	#DIV/0!	18,333	-	-	-
01-409-003-450	Contracted Services	26,840	24,892	25,000	12,688	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
Total 409-003 TOWNSHIP BUILDING		65,669	85,930	66,118	42,642	68,893	128,036	59,144	86%	90,370	72,036	72,036	72,036
MILFORD ROAD BUILDING													
01-409-004-200	Supplies	-	-	500	-	500	500	-	0%	500	500	500	500
01-409-004-231	Propane & Heating Oil	-	1,104	1,500	691	1,500	2,000	500	33%	2,000	2,000	2,000	2,000
01-409-004-250	Maintenance & Repairs	-	448	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-409-004-320	Telephone	2,023	2,873	1,600	1,941	1,600	3,000	1,400	88%	3,000	3,000	3,000	3,000
01-409-004-351	Insurance - Property	101	803	824	1,004	1,379	1,577	198	14%	1,577	1,577	1,577	1,577
01-409-004-360	Utilities	914	1,097	2,000	533	2,000	4,000	2,000	100%	4,000	4,000	4,000	4,000
01-409-004-450	Contracted Services	323	228	1,100	228	1,100	21,100	20,000	1818%	1,100	1,100	1,100	1,100
Total 409-004 MILFORD ROAD		3,361	6,553	10,524	4,397	11,079	35,177	24,098	218%	14,077	14,077	14,077	14,077
Total 409 TOWNSHIP PROPERTIES TOTAL		103,115	141,730	130,430	90,561	135,084	218,623	83,539	62%	159,856	141,523	141,523	141,523
410 POLICE EXPENSES													
01-410-000-100	Police Wages	1,085,551	1,125,462	1,101,367	855,717	1,169,409	1,236,990	67,581	6%	1,274,100	1,312,323	1,351,693	1,392,244
01-410-000-110	Police Wages - WC reimbursement	-	-	-	-	-	-	-	0%	-	-	-	-
01-410-000-150	Payroll Tax Expense	87,973	91,178	84,255	66,911	89,460	93,953	4,493	5%	97,469	100,393	103,404	106,507
01-410-000-151	Unemployment Compensation	2,455	2,625	2,535	1,193	1,170	1,040	(130)	-11%	1,040	1,040	1,040	1,040
01-410-000-156	Employee Benefit Expense	358,272	321,191	345,027	240,172	319,082	329,526	10,444	3%	336,117	342,839	349,696	356,690
01-410-000-158	Medical Expense Reimbursement	8,390	7,781	7,500	5,917	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
01-410-000-160	Pension Expense	153,959	150,060	150,060	177,707	218,009	228,232	10,223	5%	232,797	237,453	242,202	247,046
01-410-000-174	Tuition Reimbursement	31,043	3,645	15,000	-	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-181	Longevity Pay	16,800	18,200	18,200	15,400	19,400	19,800	400	2%	21,200	21,800	22,200	22,600
01-410-000-182	Education Incentive	3,000	3,500	3,500	3,000	3,500	3,000	(500)	14%	3,000	3,000	3,000	3,000
01-410-000-183	Overtime Wages	39,045	39,851	42,000	28,624	42,000	46,000	4,000	10%	46,000	46,000	46,000	46,000
01-410-000-187	Court Time Wages	8,852	11,402	12,000	16,972	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-191	Uniform & Boot Allowances	10,700	10,150	10,700	11,550	11,250	11,950	700	6%	12,300	12,300	12,300	12,300
01-410-000-200	Supplies	6,004	8,805	12,000	6,169	12,000	14,000	2,000	17%	14,000	14,000	14,000	14,000
01-410-000-215	Postage	750	750	750	750	750	750	-	0%	750	750	750	750
01-410-000-230	Gasoline & Oil	19,763	26,143	25,000	19,892	25,000	30,000	5,000	20%	30,000	30,000	30,000	30,000
01-410-000-235	Vehicle Maintenance	27,449	25,000	30,000	17,648	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-410-000-238	Clothing/Uniforms	4,913	4,547	5,000	2,061	5,000	5,000	-	0%	5,500	5,500	5,500	5,500
01-410-000-250	Maintenance & Repairs	1,949	1,905	1,500	2,021	2,500	2,500	-	0%	6,500	6,500	6,500	6,500
01-410-000-260	Small Tools & Equipment	5,203	3,690	7,000	3,821	7,000	9,000	2,000	29%	9,000	9,000	9,000	9,000
01-410-000-311	Non-Reimbursable Legal	-	-	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-410-000-316	Training & Seminars	14,960	10,533	14,500	9,880	14,500	16,000	1,500	10%	16,000	16,000	16,000	16,000
01-410-000-317	Parking & Travel	(14)	461	400	6	500	500	-	0%	500	500	500	500
01-410-000-320	Telephone	3,511	6,635	8,000	1,896	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-410-000-322	Ipad Expense	719	486	600	299	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	5,037	6,625	7,000	6,254	10,000	12,000	2,000	20%	12,000	12,000	12,000	12,000
01-410-000-342	Police Accreditation	14,632	5,809	13,500	2,030	13,500	13,500	-	0%	3,000	3,000	3,000	3,000
01-410-000-352	Insurance - Liability	14,991	12,604	12,930	10,864	14,921	14,550	(371)	-2%	14,550	14,550	14,550	14,550
01-410-000-353	Insurance - Vehicles	893	4,710	4,832	3,307	4,541	2,429	(2,112)	-47%	2,429	2,429	2,429	2,429
01-410-000-354	Insurance - Workers Comp.	29,337	38,026	35,864	28,213	37,619	37,619	-	0%	38,747	39,910	41,107	42,340
01-410-000-420	Dues/Subscriptions/Memberships	735	475	750	116	750	1,000	250	33%	1,000	1,000	1,000	1,000

**Upper Uwchlan Township
2019 Budget**

		Actual - 9/30/18											
		Actual			Budget			Budget			Budget		
		2016	2017	Budget	2018	2018	Budget	'18 Budget	Inc/(Dec)	%	Budget	Budget	Budget
01-410-000-450	Contracted Services	11,484	18,589	15,500	8,080	17,200	17,200	-	0%	17,200	17,200	17,200	17,200
01-410-000-740	Computer/Furniture	8,743	3,479	4,000	1,735	4,000	5,000	1,000	25%	2,000	2,000	2,000	2,000
Total 410 POLICE EXPENSES		1,977,099	1,964,317	1,995,268	1,548,202	2,118,661	2,227,140	108,479	5%	2,272,799	2,327,086	2,382,671	2,439,795
411 - FIRE													
01-411-000-316	Training & Seminars	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-354	Insurance - Workers Comp.	19,302	21,713	28,000	15,062	28,000	23,000	(5,000)	-18%	24,150	25,358	26,625	27,957
01-411-000-420	Dues/Subscriptions/Memberships	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-450	Contracted Services	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-451	Hydrant Expenses - Aqua	57,354	70,695	60,000	46,926	60,000	60,000	-	0%	60,000	60,000	60,000	60,000
01-411-001-001	Contributions - Ludwig's	74,160	74,160	74,160	74,160	74,160	74,160	-	0%	74,160	74,160	74,160	74,160
01-411-001-002	Contributions - Lionville	74,282	76,630	74,282	74,282	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	15,908	15,908	15,908	15,908	13,608	(2,300)	-14%	13,608	13,608	13,608	13,608
01-411-001-006	Reimbursement - Uwchlan Twp.	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.	-	560	200	-	200	200	-	0%	-	-	-	-
01-411-002-530	Contributions - Fire Relief Funds	103,584	95,002	112,000	86,679	112,000	112,000	-	0%	112,000	112,000	112,000	112,000
Total 411 FIRE		353,482	363,217	375,399	321,566	375,399	368,099	(7,300)	-2%	369,100	370,408	371,775	373,207
412 AMBULANCE													
01-412-000-540	Uwchlan Ambulance	27,038	27,038	27,038	27,038	27,038	27,038	-	0%	27,038	27,038	27,038	27,038
01-412-000-544	Minquas Ambulance	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 412 AMBULANCE		27,038	27,038	27,038	27,038	27,038	27,038	-	0%	27,038	27,038	27,038	27,038
Total 411-412 FIRE and AMBULANCE		380,520	390,255	402,437	348,604	402,437	395,137	(7,300)	-2%	396,138	397,446	398,813	400,245
413 CODES ADMINISTRATION													
01-413-000-100	Code Administrator Wages	226,960	234,759	229,144	176,368	236,017	243,098	7,080	3%	250,390	257,902	265,639	273,608
01-413-000-150	Payroll Tax Expense	17,754	18,374	17,530	13,105	18,055	18,597	542	3%	19,155	19,730	20,321	20,931
01-413-000-151	Unemployment Compensation	570	585	585	270	270	240	(30)	-11%	240	252	264	276
01-413-000-156	Employee Benefit Expense	78,435	73,637	79,781	55,057	73,618	73,835	217	0%	75,312	76,818	78,354	79,921
01-413-000-160	Pension Expense	19,648	20,188	17,692	24,445	24,445	23,468	(977)	-4%	24,172	24,897	25,644	26,414
01-413-000-181	Longevity Pay	6,300	6,600	6,600	4,950	6,900	7,200	300	4%	7,500	7,800	8,100	8,400
01-413-000-200	Supplies	2,719	5,240	1,000	1,607	1,000	2,000	1,000	100%	2,000	2,000	2,000	2,000
01-413-000-230	Gasoline & Oil	2,676	2,458	3,800	1,848	3,800	3,800	-	0%	3,800	3,800	3,800	3,800
01-413-000-235	Vehicle Maintenance	2,972	133	1,500	609	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-413-000-316	Training & Seminars	903	1,429	3,000	1,559	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-413-000-317	Parking & Travel	373	676	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-413-000-320	Telephone	2,225	1,702	2,000	1,020	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-413-000-322	Ipad Expense	449	486	600	299	600	600	-	0%	600	600	600	600
01-413-000-352	Insurance - Liability	317	-	-	-	-	424	424	100%	424	424	424	424
01-413-000-353	Insurance - Vehicles	244	300	308	271	373	349	(23)	-6%	349	349	349	349
01-413-000-354	Insurance - Workers Comp.	1,608	1,755	1,655	1,302	1,736	1,736	-	0%	1,700	1,800	1,900	2,000
01-413-000-420	Dues/Subscriptions/Memberships	4,740	1,440	7,500	2,072	7,000	5,000	(2,000)	-29%	5,000	5,000	5,000	5,000
01-413-000-450	Contracted Services	-	15,949	53,760	8,771	53,760	30,000	(23,760)	-44%	30,000	30,000	30,000	30,000
01-413-000-460	Meetings & Conferences	519	-	-	-	-	-	-	-	-	-	-	-
Total 413 CODES ADMINISTRATION		369,412	385,711	427,455	293,552	435,074	417,847	(17,227)	-4%	428,142	438,872	431,896	443,223

**Upper Uwchlan Township
2019 Budget**

	Actual 2016	Actual 2017	Budget 2017	Actual - 9/30/18			\$ Inc/(Dec) '18 Budget	%	Budget 2020	Budget 2021	Budget 2022	Budget 2023	
				Budget 2018	Budget 2019	Budget							
414 PLANNING & ZONING													
01-414-001-116	Compensation	-	-	-	-	-	-	#DIV/0!	-	-	-	-	
01-414-001-200	Supplies	-	-	500	-	500	500	0%	500	500	500	500	
01-414-001-301	Court Reporter	1,209	536	1,500	205	1,500	1,500	-	1,500	1,500	1,500	1,500	
01-414-001-315	Legal Fees	3,039	180	3,000	-	3,000	3,000	-	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	30,000	27,000	900%	3,000	3,000	3,000	
01-414-001-367	General Planning	1,095	376	3,000	-	3,000	3,000	-	3,000	3,000	3,000	3,000	
01-414-001-368	Advertising	3,581	650	500	717	500	500	-	500	500	500	500	
01-414-001-451	Act 209	20,011	-	-	-	-	-	#DIV/0!	1,000	1,000	1,000	1,000	
Total 414-001 Planning		29,819	1,742	11,500	922	11,500	38,500	27,000	235%	17,500	17,500	17,500	
01-414-002-367	<u>Village Concept</u>	-	180	8,000	-	1,000	1,000	-	0%	4,000	4,000	4,000	
Total 414-002 Village Concept		-	180	8,000	-	1,000	1,000	-	0%	4,000	4,000	4,000	
01-414-003-100	<u>Zoning</u>	-	-	800	-	800	800	-	0%	800	800	800	
01-414-003-301	Zoning Board Compensation	-	-	800	-	800	800	-	0%	800	800	800	
01-414-003-301	Court Reporter	1,890	183	2,000	296	2,000	2,000	-	0%	2,000	2,000	2,000	
01-414-003-315	Legal Fees	675	158	6,000	346	6,000	6,000	-	0%	2,000	2,000	2,000	
01-414-003-450	Contracted Services	-	365	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	
Total 414-003 Zoning		2,565	706	9,800	642	9,800	9,800	-	0%	5,800	5,800	5,800	
Total 414 PLANNING & ZONING		32,384	2,628	29,300	1,564	22,300	49,300	27,000	121%	27,300	27,300	27,300	
415 EMERGENCY OPERATIONS													
01-415-000-200	Supplies	355	1,804	2,000	110	2,000	2,000	-	0%	500	500	500	
01-415-000-260	Small Tools & Equipment	-	-	1,000	-	1,000	1,000	-	0%	500	500	500	
01-415-000-316	Training & Seminars	128	442	1,200	261	1,200	1,200	-	0%	3,000	3,000	3,000	
01-415-000-317	Parking & Travel	-	-	400	-	400	400	-	0%	100	100	100	
01-415-000-320	Telephone	1,682	1,838	1,200	1,339	1,200	1,200	-	0%	1,200	1,200	1,200	
01-415-000-330	Other Services/Charges	120	120	500	240	500	500	-	0%	500	500	500	
01-415-000-420	Dues/Subscriptions/Memberships	30	-	50	-	50	50	-	0%	50	50	50	
01-415-000-450	Contracted Services	-	-	500	-	500	500	-	0%	500	500	500	
01-415-000-740	Computer/Furniture	-	1,000	-	1,000	1,000	1,000	-	0%	1,000	1,000	1,000	
Total 415 EMERGENCY OPERATIONS		2,315	4,204	7,850	1,950	7,850	7,850	-	0%	7,350	7,350	7,350	
422 - 456 OTHER SERVICES													
01-422-000-530	SPCA Contract	2,700	2,258	4,120	2,264	4,244	4,371	127	3%	4,502	4,637	4,776	
01-422-000-601	DARC	12,640	14,640	15,280	15,987	15,987	20,943	4,956	31%	20,943	20,943	20,943	
01-456-000-530	Downingtown Senior Center	-	-	-	-	2,000	2,000	-	0%	2,000	2,000	2,000	
01-456-000-530	Contributions - Library	5,000	5,000	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	
		20,340	21,898	24,400	18,251	27,231	32,314	5,083	19%	32,445	32,580	32,719	
Total EMERGENCY & OTHER			22,655	26,102	32,250	20,201	35,081	40,164	5,083	14%	39,795	39,930	40,069
433 SIGNS													
01-433-000-200	Supplies	4,853	6,815	5,000	2,143	5,000	5,000	-	0%	5,000	5,000	5,000	
01-433-000-450	Contracted Services	-	-	1,000	210	1,000	1,000	-	0%	1,000	1,000	1,000	
		4,853	6,815	6,000	2,353	6,000	6,000	-	0%	6,000	6,000	6,000	

**Upper Uwchlan Township
2019 Budget**

		Actual - 9/30/18												
		Actual			Budget			Budget		\$ Inc/(Dec)		%		
		2016	2017	2017	2018	2018	2019	'18 Budget	Inc/(Dec)	2020	Budget	Budget	Budget	Budget
434 SIGNALS														
01-434-000-450	Contracted Services	8,759	19,405	12,700	28,569	183,300	26,632	(156,668)	-85%	12,700	12,700	12,700	12,700	12,700
		8,759	19,405	12,700	28,569	183,300	26,632	(156,668)	-85%	12,700	12,700	12,700	12,700	12,700
438 PUBLIC WORKS														
01-438-000-100	Public Works Wages	334,013	334,167	327,423	237,892	337,247	393,594	56,348	17%	405,402	417,564	430,091	442,994	
01-438-000-150	Payroll Tax Expense	30,102	26,807	25,048	18,289	25,799	30,110	4,311	17%	31,013	31,944	32,902	33,889	
01-438-000-151	Unemployment Compensation	2,355	1,377	1,360	620	646	560	(86)	-13%	588	616	644	672	
01-438-000-156	Employee Benefit Expense	141,095	145,206	134,109	106,623	133,912	150,538	16,625	12%	153,549	156,620	159,752	162,947	
01-438-000-160	Pension Expense	24,688	26,216	19,439	29,504	30,424	33,556	3,132	10%	34,563	35,600	36,668	37,768	
01-438-000-181	Longevity	5,100	5,700	5,700	2,850	7,050	6,150	(900)	-13%	6,750	8,100	8,850	9,600	
01-438-000-183	Overtime Wages	19,140	13,742	19,100	11,137	19,100	24,000	4,900	26%	24,000	24,000	24,000	24,000	
01-438-000-200	Supplies	22,811	38,496	46,700	40,022	49,600	49,600	-	0%	49,600	49,600	49,600	49,600	
01-438-000-205	Meals and Meal Allowances	420	-	500	-	500	500	-	0%	500	500	500	500	
01-438-000-230	Gasoline & Oil	29,686	41,516	28,600	32,015	29,100	29,200	100	0%	29,200	29,200	29,200	29,200	
01-438-000-235	Vehicle Maintenance	8,395	16,622	13,400	3,374	13,400	14,050	650	5%	14,050	14,050	14,050	14,050	
01-438-000-238	Uniforms	2,966	2,702	3,050	3,020	3,050	3,050	-	0%	3,050	3,050	3,050	3,050	
01-438-000-245	Highway Supplies	5,988	6,563	10,200	2,873	10,200	9,900	(300)	-3%	9,900	9,900	9,900	9,900	
01-438-000-260	Small Tools & Equipment	10,822	9,426	12,820	6,800	12,750	12,400	(350)	-3%	12,400	12,400	12,400	12,400	
01-438-000-316	Training & Seminars	2,526	2,919	4,600	4,254	4,575	6,075	1,500	33%	6,075	6,075	6,075	6,075	
01-438-000-317	Parking and Travel	1,933	134	600	478	600	600	-	0%	600	600	600	600	
01-438-000-320	Telephone	2,838	2,669	3,000	1,596	3,000	3,000	-	0%	3,000	3,000	3,000	3,000	
01-438-000-322	Ipad Expense	969	616	1,200	412	1,200	1,200	-	0%	1,200	1,200	1,200	1,200	
01-438-000-341	Advertising	3,463	887	-	3,328	-	-	-	#DIV/0!	-	-	-	-	
01-438-000-342	Accreditation	-	-	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000	
01-438-000-352	Insurance - Liability	1,904	-	-	-	1,764	1,764	1,764	#DIV/0!	1,764	1,764	1,764	1,764	
01-438-000-353	Insurance - Vehicles	857	5,520	5,663	3,817	5,242	1,397	(3,845)	-73%	1,397	1,397	1,397	1,397	
01-438-000-354	Insurance - Workers Comp.	18,559	9,360	8,601	6,945	8,958	8,884	(74)	-1%	9,328	9,795	10,285	10,799	
01-438-000-360	Electric & Heating Oil	-	-	3,000	-	-	-	-	#DIV/0!	-	-	-	-	
01-438-000-420	Dues/Subscriptions/Memberships	718	165	400	665	400	400	-	0%	400	400	400	400	
01-438-000-450	Contracted Services	61,182	35,488	74,840	26,549	54,880	52,730	(2,150)	-4%	52,730	52,730	52,730	52,730	
01-438-000-463	Miscellaneous	-	3,149	-	-	-	-	-	#DIV/0!	-	-	-	-	
01-438-000-720	Road Resurfacing	206,067	190,359	206,067	244,222	244,222	244,222	-	0%	244,222	244,222	244,222	244,222	
		938,597	919,806	960,420	787,283	1,000,855	1,082,481	81,626	8%	1,100,282	1,119,327	1,138,280	1,157,757	

**Upper Uwchlan Township
2019 Budget**

	Actual - 9/30/18												
	Actual			Budget			Budget		Budget				
	2016	2017	2017	2018	2018	2019	'18 Budget	Inc/(Dec)	%	2020	2021	2022	2023
<u>Public Works - Facilities Division</u>													
01-438-001-100	Public Works Wages-Facilities Div.	105,638	152,357	176,654	116,162	185,694	221,770	36,076	19%	228,423	235,276	242,334	249,604
01-438-001-101	PW Facilities Costs Allocated	(93,356)	(156,184)	(170,063)	(133,235)	(183,815)	(207,991)	(24,176)	13%	(207,991)	(207,991)	(207,991)	(207,991)
01-438-001-150	Payroll Tax Expense	5,470	12,197	13,514	8,955	14,206	16,965	2,760	19%	17,474	17,999	18,539	19,095
01-438-001-151	Unemployment Compensation	441	1,151	1,360	454	630	560	(70)	-11%	588	616	644	672
01-438-001-156	Employee Benefit Expense	44,612	47,969	50,831	44,526	50,721	70,955	20,234	40%	72,374	73,822	75,298	76,804
01-438-001-160	Pension Expense	6,244	7,118	7,308	9,540	8,646	10,711	2,065	24%	11,032	11,363	11,704	12,055
01-438-001-181	Longevity	1,350	1,500	1,500	1,650	1,650	1,800	150	9%	1,950	2,850	3,150	4,200
01-438-001-183	Overtime Wages	1,041	3,687	8,000	4,896	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-438-001-230	Gasoline & Oil	792	1,987	-	6,244	1,000	8,000	7,000	700%	8,000	8,000	8,000	8,000
01-438-001-235	Vehicle Maintenance	620	-	-	-	4,500	6,500	2,000	44%	6,500	6,500	6,500	6,500
01-438-001-238	Uniforms	80	74	900	-	900	950	50	6%	950	950	950	950
01-438-001-316	Training & Seminars	-	1,777	3,600	271	3,600	2,000	(1,600)	-44%	2,000	2,000	2,000	2,000
01-438-001-352	Insurance - Liability	-	-	-	-	-	1,764	1,764	#DIV/0!	1,764	1,764	1,764	1,764
01-438-001-353	Insurance - Vehicles	-	1,790	1,836	1,227	1,685	1,397	(288)	-17%	1,397	1,397	1,397	1,397
01-438-001-354	Insurance - Workers Comp.	669	4,677	4,641	3,472	4,932	5,006	74	1%	5,006	5,006	5,006	5,006
01-438-001-450	Contracted Services	60	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		73,661	80,100	100,082	64,163	102,351	148,389	46,038	45%	157,469	167,552	177,296	188,057
Total 438 PUBLIC WORKS		1,012,258	999,906	1,060,502	851,446	1,103,206	1,230,870	127,664	12%	1,257,751	1,286,879	1,315,576	1,345,814
439 ROAD CONSTRUCTION													
01-439-000-752	East West Link	38,600	-	-	-	-	-	-	0%	-	-	-	-
		38,600	-	-	-	-	-	-	0%	-	-	-	-
454 PARK & RECREATION													
<i><u>Parks - General</u></i>													
01-454-000-150	Scholarships for Youth Groups	-	-	-	2,000	-	6,000	6,000	#DIV/0!	6,000	6,000	6,000	6,000
01-454-001-101	Park Wage Allocation	93,356	156,184	170,063	133,235	183,815	207,991	24,176	13%	207,991	207,991	207,991	207,991
01-454-001-200	Supplies	4,183	6,426	2,500	10,639	8,000	10,000	2,000	25%	10,000	10,000	10,000	10,000
01-454-001-201	Park & Rec Special Events	5,709	4,964	5,000	1,922	5,000	6,000	1,000	20%	6,000	6,000	6,000	6,000
01-454-001-202	Block Party	20,973	23,362	21,000	28,032	26,000	28,000	2,000	8%	28,000	28,000	28,000	28,000
01-454-001-230	Gasoline & Oil	356	-	-	388	-	-	-	#DIV/0!	-	-	-	-
01-454-001-235	Vehicle Maintenance	6,932	8,360	2,500	2,992	2,500	6,000	3,500	140%	6,000	6,000	6,000	6,000
01-454-001-250	Maintenance & Repairs	1,730	3,742	500	332	500	500	-	0%	500	500	500	500
01-454-001-260	Small Tools & Equipment	567	1,053	2,700	115	2,700	2,700	-	0%	2,700	2,700	2,700	2,700
01-454-001-316	Training & Seminars	-	160	5,000	-	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	-	160	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-354	Insurance - Workers Comp.	2,007	2,925	2,759	2,170	2,894	2,894	-	0%	2,894	2,894	2,894	2,894
01-454-001-420	Dues/Subscriptions/Memberships	10	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-450	Contracted Services	659	291	500	376	500	500	-	0%	500	500	500	500
		136,482	207,627	212,522	182,201	236,908	275,585	38,676	16%	275,585	275,585	275,585	275,585
<i><u>Hickory Park</u></i>													
01-454-002-200	Supplies - Hickory Park	4,516	2,409	1,500	2,601	2,500	3,000	500	20%	3,000	3,000	3,000	3,000
01-454-002-231	Propane	-	1,120	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-454-002-250	Maintenance & Repairs	7,858	8,877	7,000	2,594	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
01-454-002-351	Insurance - Property	808	1,606	1,647	2,007	2,757	3,153	396	14%	3,153	3,153	3,153	3,153
01-454-002-360	Utilities	3,143	3,490	5,000	2,152	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-454-002-450	Contracted Services	25,885	29,314	20,000	11,279	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
		42,210	46,816	37,147	20,633	39,257	40,153	896	2%	40,153	40,153	40,153	40,153

**Upper Uwchlan Township
2019 Budget**

		Actual - 9/30/18											
		Actual			Budget		Budget		Budget				
		2016	2017	2017	2018	2018	2019	'18 Budget	Inc/(Dec)	%	2020	2021	2022
<u>Fellowship Fields</u>													
01-454-003-200	Supplies	1,984	964	1,000	4,869	1,000	3,000	2,000	200%	3,000	3,000	3,000	3,000
01-454-003-250	Maintenance & Repairs	3,545	14,468	10,000	6,082	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-454-003-312	Engineering Fees	552	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-454-003-320	Telephone	1,787	1,582	2,500	1,125	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-454-003-351	Insurance - Property	808	3,212	3,295	4,015	5,514	3,153	(2,361)	-43%	3,153	3,153	3,153	3,153
01-454-003-360	Utilities	11,915	16,586	9,000	8,335	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-454-003-450	Contracted Services	21,441	22,689	13,000	6,590	16,000	16,000	-	0%	16,000	16,000	16,000	16,000
		42,032	59,501	40,795	31,016	49,014	48,653	(361)	-1%	48,653	48,653	48,653	48,653
<u>Larkins Field</u>													
01-454-004-200	Supplies	-	-	1,000	344	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-454-004-250	Maintenance & Repairs	257	-	5,000	322	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	4,443	3,570	3,000	1,480	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
		4,700	3,570	9,000	2,146	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
<u>Upland Farms</u>													
01-454-005-200	Supplies	1,789	11,977	5,000	2,564	5,000	5,000	-	0%	1,000	1,000	1,000	1,000
01-454-005-231	Propane & Heating Oil	-	529	4,500	90	4,500	4,500	-	0%	4,500	4,500	4,500	4,500
01-454-005-250	Maintenance & Repairs	4,423	5,783	10,000	4,114	10,000	50,000	40,000	400%	10,000	10,000	10,000	10,000
01-454-005-351	Insurance - Property	303	2,409	2,471	3,011	4,136	3,153	(982)	-24%	3,153	3,153	3,153	3,153
01-454-005-360	Utilities	1,472	7,664	4,000	1,116	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-454-005-450	Contracted Services	2,885	6,363	5,000	2,385	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-454-005-513	Engineering Fees	3,072	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		13,944	34,725	30,971	13,280	32,636	71,653	39,018	120%	27,653	27,653	27,653	27,653
Total Individual Parks		102,886	144,612	117,913	67,075	129,907	169,460	39,553	30%	125,460	125,460	125,460	125,460
Total 454 PARK & RECREATION		239,368	352,239	330,434	249,276	366,815	445,045	78,230	21%	401,045	401,045	401,045	401,045
459 HISTORICAL COMMISSIONS													
01-459-000-200	Supplies	-	148	1,000	1,040	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	-	-	500	220	500	500	-	0%	500	500	500	500
		-	148	2,500	1,260	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
TOTAL EXPENSES BEFORE OPERATING TRANSFERS		5,290,050	5,438,407	5,553,798	4,291,405	5,956,041	6,203,132	247,091	4%	6,180,853	6,279,267	6,383,030	6,507,459
NET INCOME BEFORE TRANSFERS		1,063,488	1,322,590	693,819	1,203,189	1,082,622	486,568	(596,054)	-55%	670,549	768,310	699,977	545,511

**Upper Uwchlan Township
2019 Budget**

	Actual 2016	Actual 2017	Budget 2017	Actual - 9/30/18		Budget 2019	\$ Inc/(Dec) '18 Budget	% Inc/(Dec)	Budget 2020	Budget 2021	Budget 2022	Budget 2023
				Budget 2018	Budget 2018							
492 OPERATING TRANSFERS												
01-492-000-030	Transfer to Capital Acquisition Fund:											
	For Retirement of Debt	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	200,000	-100%	-	-	-	-
	Other	(200,000)	(750,000)	(750,000)	(400,000)	(400,000)	(150,000)	250,000	-63%	(200,000)	(200,000)	(200,000)
01-492-000-036	Transfer to Water Resource Protection Fu	-	-	(250,000)	(100,000)	(250,000)	(330,000)	(80,000)	32%	(225,000)	(90,000)	(85,000)
01-492-000-050	Transfer to Solid Waste Fund	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Transfer to Developer's Escrow Fund	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Transfer to Act 209 Fund	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		(400,000)	(950,000)	(1,200,000)	(700,000)	(850,000)	(480,000)	370,000	-44%	(425,000)	(290,000)	(285,000)
	Total Expenditures	5,690,050	6,388,407	6,753,798	4,991,405	6,806,041	6,683,132	(122,909)	-2%	6,605,853	6,569,267	6,668,030
	Net Ordinary Income	663,488	372,590	(506,181)	503,189	232,622	6,568	(226,054)	-97%	245,549	478,310	414,977
	<u>Solid Waste Fund</u>											
	Revenue	1,132,572	1,055,567	1,187,000	1,012,133	1,077,130	1,061,124	(16,006)	-1%	1,127,886	1,159,980	1,177,899
	Expenses	(807,294)	(835,438)	(834,679)	(610,892)	(871,590)	(956,278)	(84,688)	10%	(1,001,206)	(1,038,720)	(1,076,794)
	Operating transfers	(100,000)	(350,000)	(350,000)	(375,000)	(375,000)	-	375,000	-100%	(100,000)	(50,000)	(50,000)
	NET INCOME	225,278	(129,871)	2,321	26,241	(169,460)	104,846	274,306	-162%	26,680	71,260	51,105
	Net Ordinary Income (Loss)	888,766	242,719	(503,860)	529,430	63,162	111,413	48,252	76%	272,229	549,570	466,082
												249,323

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	Jamie W. Goncharoff	12/31/22
Vice-Chairman	Guy A. Donatelli	12/31/19
Member	Sandra M. D'Amico	12/31/23

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 Association of Township Officials (CCATO)
- Pennsylvania State Association of Township Supervisors (PSATS)
- YMCA

ACCOMPLISHMENTS IN 2018

- No tax increase (since 2006)
- Reviewed and Adopted the following ordinances and/or amendments:
 - Senior Living Facility as a Permitted Use in the PRD
 - Flood Hazard District – Definitions
 - Park and Recreation Board - Roles & Responsibilities
 - Roadways – Speed Limits, Stop Signs, No Parking
 - Group Homes
 - Fireworks
 - Conditional Use / Special Exception Approval extension
 - Subdivision/Land Development Plan Submission and Distribution
- Reviewed nine (9) and approved seven (7) sub-division/land development plans
 - Struble Trail Trailhead Improvements and Northern Extension
 - 122 Oscar Way
 - Eagle Village Parking
 - Byers Station Parcel 5C Commercial Lot
 - Jankowski Tract
 - Downingtown School District / Township Land Transfer
 - Eagleview Corporate Center Lot 1B
 - Eagleview Corporate Center Lot 1C
 - Byers Station Parcel 6C Vantage Point Retirement Living
- Reviewed two (2) conditional use applications
- Approved seven (7) land development escrow release requests
- Approved the 2019 Minimum Municipal Pension Obligation (MMO) for the Police and Non-Uniformed Pension Plans
- Approved the submission of five (5) Sewage Facilities Planning Modules to the PADEP
- Awarded the construction contract for the Eagle Village Park
- Approved the following specific to the Park Road Reconstruction and Trail Project
 - Utility Relocation Agreement
 - Congestion Mitigation and Air Quality (CMAQ) Reimbursement Agreement
 - Awarded a contract for construction management/inspection services
- Authorized the acceptance of approximately 0.9 acres of land from the Downingtown Area School District (DASD) to facilitate the Township Building Expansion/Renovation project
- Awarded a professional services contract for architectural services
- Awarded a professional services contract for construction administration/project management for the Township building expansion/renovation project

- Authorized the following contracts:
 - 2018 Milling and Paving
 - 2018 Roadway Materials
 - 2018 Pavement Marking
 - 2018/2019 Snow Removal
- Approved a Resolution in favor of Fair Re-Districting
- Authorized and funded the Access to Youth Sports Scholarship Program
- Authorized a one (1) year extension of the Solid Waste & Recycling Collection Contract
- Authorized the Processing & Marketing Contract for recyclable materials through the Chester County Solid Waste Authority
- Authorized the sale of Township equipment as a result of replacement
- Approved an amendment to a forbearance agreement with the Hankin Group re: transportation impact fees and entered into a public/private partnership to improve Pennsylvania Drive with center roadway islands, landscaping, and an asphalt overlay

GOALS FOR 2019

- 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

	2019	2018	2017
Chairman	1	1	1
Vice-Chairman	1	1	1
Member	1	1	1
Total	3	3	3

2019 Budget Summary – General Government

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$2,691	\$3,364	\$5,383	\$(2,691)	-50.0%
Liability and Public Officials Bond	23,199	15,642	20,010	3,189	15.9%
All other	47,451	61,048	38,583	8,868	23.0%
Total	\$73,341	\$80,054	\$63,975	\$9,366	14.6%

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

Personnel costs decreased by 50% from the 2018 Budget – at the time the 2018 Budget was finalized it was not known whether the newly elected Supervisor would elect to receive the \$2,500 annual salary to which she was entitled. She waived the salary in 2018 and will do the same in 2019.

All other

During 2018, the Township reimbursed Wallace Township for real estate and earned income taxes that were received in prior years from Upper Uwchlan residents whose properties are surrounded by Wallace Township. Wallace Township provides municipal services to those homes in lieu of Upper Uwchlan. Upper Uwchlan has agreed to continue to pay taxes received from those residents to Wallace Township and \$3,800 has been included in the 2019 Budget.

STATISTICS

	2019	2018*	2017
Township meetings attended	75	44	69
Members attending PSATS	3	3	3
Ordinances passed	2	9	4
Resolutions passed	10	10	22
Land development hearings	3		
Conditional Use hearings (separate from regular mtgs)	1	3	-
Conditional Use approvals	2	2	5

*As of 9/30/18

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 2018

- 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
- Project management – continued improvements, maintenance, and repair to the Upland Farms Barn
- Finalized and closed design, engineering, and permitting requirements for the Park Road Reconstruction and Trail Installation project
- Assisted with the drafting, review and adoption of the following ordinance amendments:
 - Senior Living Facility as a Permitted Use in the PRD
 - Flood Hazard District – Definitions
 - Park and Recreation Board - Roles & Responsibilities
 - Roadways – Speed Limits & Stop Signs
 - Group Homes
 - Fireworks
- Coordinated the following specific to the Park Road Reconstruction and Trail Project
 - Utility Relocation Agreement
 - Congestion Mitigation and Air Quality (CMAQ) Reimbursement Agreement
 - Construction management/inspection services
- Coordinated the transfer of approximately 0.9 acres of land from the Downingtown Area School District (DASD) to facilitate the Township Building Expansion/Renovation project
- Coordinated architectural design and engineering of the planned Township building expansion and renovation project

- Coordinated and presented the following contracts to the BOS for consideration:
 - 2018 Milling and Paving
 - 2018 Roadway Materials
 - 2018 Pavement Marking
 - 2018/2019 Snow Removal
- Implemented the Access to Youth Sports Scholarship Program
- Researched, coordinated, and implemented a Processing & Marketing Contract through the Chester County Solid Waste Authority
- Transitioned the Township's asset/parcel management system from MuniLogic to the Traisr system
- In cooperation with the Township's Tax Collector, completed an audit of the tax collector's records and procedures (fifth year)
- Received our fifth consecutive GFOA Distinguished Budget Presentation Award for the 2018 Budget
- Prepared our third Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2017
- Collection efforts resulted in the collection of \$48,390 aged solid waste and \$187,924 aged sewer receivables for the Township and Municipal Authority, respectively

GOALS FOR 2019

Administration

- Actively participate and coordinate with the project team responsible for the Township Building Expansion/Renovation Project
- Actively participate and coordinate with the project team responsible for the Park Road Reconstruction and Trail Installation Project
- Coordinate with Pennsylvania Turnpike personnel on the Milford Road Bridge replacement project (2019-2020)
- Project Management responsibilities for continued capital improvements at the Upland Farms Barn (bathrooms serving the barn and the park)
- Evaluate the continued development of the Water Resource Protection Program

Finance

- Continue to decrease the amount of time between utility payment receipt and deposit/recording in the accounting records
- Continue to obtain additional training as warranted
- Revise the Non-Uniformed Employee Personnel manual
- Continue to prepare a Comprehensive Annual Financial Report (CAFR) each year
- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the December 31, 2018 CAFR
- Receive the GFOA Distinguished Budget Award for the 2019 Budget
- Review and improve the Accounting Policies and Procedure Manual

Upper Uwchlan Township Budget - 2019

Staffing Statistics – as of the end of each year presented

	2019	2018	2017
Full time:			
Township Manager	1	1	1
Assistant Twp. Manager	1	1	1
Township Secretary	1	1	1
Treasurer	1	1	1
A/R and HR Associate	1	1	1
A/P Associate	1	1	1
Part time:			
Finance/Admin	-	-	-
Total	6.0	6.0	6.0

2019 Budget Summary – Executive

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$671,648	\$473,877	\$682,788	\$(11,140)	-1.6%
All other	50,983	32,739	47,697	3,286	6.9%
Total	\$722,631	\$506,616	\$730,485	\$ (7,854)	-1.1%

Explanation of Major Changes

Personnel and related expenses

All non-uniformed personnel are budgeted for a 3% salary increase in 2019. The decrease in overall costs is due to lower health insurance costs due to several staff members with a change in family status for insurance purposes.

All other

All other consists mainly of training, and various dues and subscriptions. The Township joined a few new trade groups that increased the cost for membership dues.

STATISTICS

	2019	2018*	2017
Township meetings attended	90	55	88
Meeting packages prepared	45	39	54
Conditional Use Applications processed	5	4	5
Subdivision and land development applications processed	2	9	7
Ordinance amendments:			
Discussed	4	9	5
Adopted	4	9	4
Right to Know Requests	50	71	87
Bid packages prepared	7	11	4
Certifications issued for settlements (re-sale and refinancing)	250	219	230
Number of utility bills mailed – solid waste (<i>includes reminders</i>)	4,000	3,957	3,949
Number of solid waste bills paid through the on-line WIPP	400	361	377
Number of liens collected – solid waste	10	11	14
Number of utility bills mailed - sewer	11,000	10,832	10,411
Number of sewer bills paid through the on-line WIPP	1,500	1,455	1,634
Number of liens collected - sewer	22	26	17
Utility payment processing - date of receipt to date processed <i>Peak time</i>	1-2 days	2 days	2 days
Utility payment processing – date of receipt to date processed <i>Off peak</i>	1 day	1 day	1 day
Notary services provided	60	64	64

*As of 9/30/18

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. The Township submitted its 2014 Budget to GFOA and received the award that year and each subsequent year.

	2019	2018	2017
Number of consecutive years receiving the GFOA Budget Presentation Award	6	5	4

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)

	2019	2018	2017
Audit year end:	12/31/18	12/31/17	12/31/16
Number of audits performed	5	5	5
Total cost	\$40,650	\$38,700	\$39,700
% change from prior year	5.0%	-2.5%	5.3%

Annual Audited Financial Statements

The Township set a goal of improving its annual financial statements by moving from the state-mandated DCED format to full GAAP statements and finally to the highest level of financial reporting, a CAFR. The Township files the DCED report with the Commonwealth of Pennsylvania and beginning with the year ended December 31, 2016, it also prepares a Comprehensive Annual Financial Report (CAFR).

	2019	2018	2017
<i>Audit year end:</i>	12/31/18	12/31/17	12/31/16
DCED report	1	1	1
CAFR	1	1	1
Receive GFOA award for CAFR	3rd year	2 nd year	YES – 1 st 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 2018

- Audited the Township's financial statements for the year ended December 31, 2017 and assisted the Township in preparing and filing its Comprehensive Annual Financial Report ("CAFR") resulting in the Township receiving their third consecutive "Certificate for Excellence in Reporting" award from the GFOA
- Audited the Township's Police and Non-Uniform Pension Plans for the year ended December 31, 2017
- Performed an audit of the Tax Collector's records and procedures for the year ended December 31, 2017

GOALS FOR 2019

- 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

2019 Budget Summary - Audit

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Audits	\$27,300	\$25,800	\$27,100	\$200	0.7%
Total	\$27,300	\$25,800	\$27,100	\$200	0.7%

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

None

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 2018

- 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 2019

- 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

	2019	2018	2017
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.

2019 Budget Summary – Tax Collector

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Personnel related expenses	\$7,934	\$14,891	\$20,454	(\$12,519)	(61.2%)
Bonding	600	525	600	-	0%
All other	5,500	4,584	5,500	-	0%
Total	\$14,034	\$20,000	\$26,554	(\$12,519)	(47.1%)

Explanation of Major Changes

Personnel related expenses

The large decrease in Personnel expenses is due to a change in the method of Tax Collector compensation. The Township received several quotes to perform the services of the Tax Collector from firms that are in the business of collecting taxes for other municipalities, as well as the Chester County Treasurer's Office. All of the quotes resulted in a lower cost to the Township than the current method of 2% of collections.

After discussing our various options with the Tax Collector, he was willing to accept a reduction in his compensation effective January 1, 2019. He was re-elected for a four year term in November of 2017.

STATISTICS

	2019	2018*	2017
Tax bills mailed	4,050	4,007	3,919
Tax bills processed	4,000	3,917	3,767
Certifications issued	250	222	262
Liens filed at year end	25	75	20

*As of 9/30/18

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 2018

- Not applicable

GOALS FOR 2019

- Not applicable

Staffing Statistics – as of the end of each year presented

	2019	2018	2017
None			
Total			

2019 Budget Summary – Legal

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Legal - reimbursable	\$10,000	\$7,205	\$10,000	\$0	0.0%
Legal – non reimbursable	30,000	16,064	30,000	0	0.0%
Contracted services	5,000	-	5,000	0	0.0%
Total	\$45,000	\$23,269	\$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 2018

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

GOALS FOR 2019

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

2019 Budget Summary – Computer

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Software & supplies	\$10,000	\$14,844	\$6,000	\$4,000	66.7%
Hardware	7,000	5,913	7,000	-	0.0%
Website	7,300	7,281	6,900	400	5.8%
Contracted services	97,770	54,502	73,070	(5,300)	(7.3%)
Total	\$92,070	\$82,540	\$92,970	\$ (900)	(1.0%)

Explanation of Major Changes

Software and supplies

The budget was increased in 2019 to better match actual expenses for various software programs.

GENERAL FUND

ENGINEERING

DESCRIPTION OF SERVICES PROVIDED

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

ACCOMPLISHMENTS IN 2018

- 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
- Finalized design, engineering, and permitting of Phase IV of the Park Road Reconstruction and Pedestrian Trail Installation project (Hickory Park to the Marsh Creek State Park)
- Designed and engineered the plan for the Eagle Village Pocket Park, 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 (wastewater infrastructure) completed at Byers Station – Ewing
- Reviewed nine (9) sub-division and/or land development plans
- Reviewed two (2) conditional use applications
- Ongoing assistance regarding the Sunoco Mariner II/III gas pipeline expansion and/or upgrade projects
- Updated Townships GIS data
- Coordinated MS4 Stormwater Permit renewal

GOALS FOR 2019

- Monitor and assist with ongoing gas pipeline expansion or repair projects
 - Sunoco Mariner II and III
- Construction management and inspection activities for the Park Road Reconstruction and Trail Installation Project
- Ongoing construction inspections at new residential construction sites

Staffing Statistics – as of the end of each year presented

	2019	2018	2017
None			
Total			

None – outside consultants provide engineering services to the Township

2019 Budget Summary – Engineering

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Engineering - reimbursable	\$75,000	\$25,750	\$75,000	-	0.0%
Reimbursable Conditional Use	25,000	7,604	25,000	-	0.0%
Engineering – non reimbursable	30,000	46,012	20,000	\$10,000	50.0%
Traffic engineering	25,000	21,873	25,000	-	0.0%
All other	14,500	13,321	14,500	-	0.0%
Total	\$169,500	\$117,538	\$159,500	\$10,000	6.3%

Explanation of Major Changes

Non-reimbursable engineering

This expense has been increased to better match actual expenses.

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 2018

- Continued repairs and maintenance activity at the Upland Farms Barn allowing the facility to open to the public
- Parking lot lights installed at Upland Farms
- Developed and issued a request for professional architectural services for the Township building expansion/renovation project
- Developed, designed and engineered building and site plans for the Township building/renovation project
- Awarded a construction administration/project management contract: pre-construction, construction and post construction activities
- Action plan developed for the relocation of uniformed and non-uniformed personnel during construction and renovation of the Township building

GOALS FOR 2019

- Receive bids and award contracts for the Township building expansion/renovation project
- Manage construction and renovation activities with minimal change orders
- Maintain all operational activities and service delivery to the community during construction/renovation of the Township building
- Continued capital improvement at the Upland Farms Barn to include the construction of bathroom facilities

Staffing Statistics – as of the end of each year presented

	2019	2018	2017
None			
Total			

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

2019 Budget Summary – Township Properties

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Public Works building	\$55,410	\$43,522	\$55,113	\$297	0.5%
Township building	128,036	42,642	68,893	59,144	85.8%
Milford Road building	35,177	4,397	11,079	24,098	217.5 %
Total	\$218,623	\$90,561	\$135,084	\$83,539	61.8%

Explanation of Major Changes

Township Building

As noted more fully in the Capital section, the Township Building will be undergoing a major expansion and renovation during 2019 – 2020. It will be necessary for Township staff to relocate to an office building for approximately a year. The 2019 Budget includes \$55,000 for estimated rent at this location.

Milford Road Building

This property will be used by the Police Department during the renovation project at the Township building in 2019. Expenses for utilities were increased and \$20,000 was included for rentals of trailers.

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 2018

- 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 - Over 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
- Facilities program design
- Emergency Services (Fire, EMS) Partnership
- Community Public Safety Classes
- Chaplain program expanded
- Humane officer position created





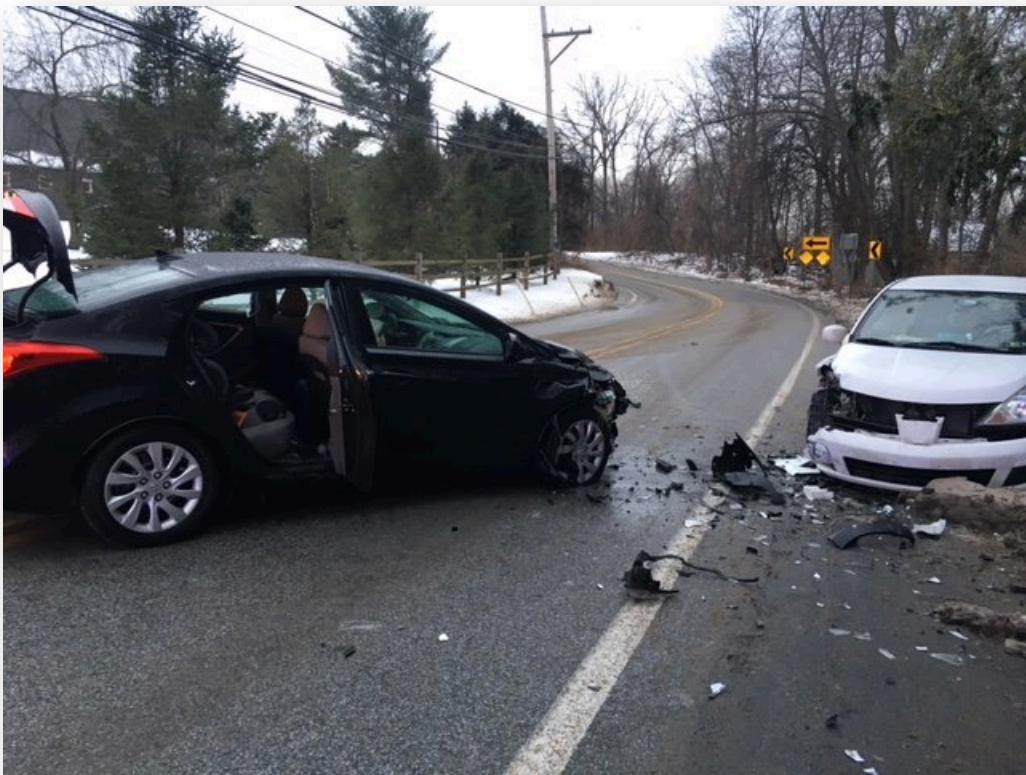
GOALS FOR 2019

- 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
- Expand Chaplain Program
- Vehicle Accident Analysis

Staffing Statistics – as of the end of each year presented

	2019	2018	2017
Full time:			
Police Chief	1	1	1
Sergeant	0	0	0
Corporal	2	2	2
Detective	1	1	1
Officers	8	8	7
Part time:			
Officers	-	-	1
Admin Assistant	1	1	1
Total FTE's	12.25	12.25	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.



2019 Budget Summary – Police Department

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$2,041,111	\$1,451,375	\$1,943,899	\$97,213	5.0%
Vehicle costs	60,000	37,540	55,000	5,000	9.1%
Insurance – liability & property	16,979	14,171	19,462	(2,483)	(12.8%)
All other	109,050	45,117	100,300	8,750	8.7%
Total	\$2,227,140	\$1,548,202	\$2,118,661	\$108,479	5.1%

Explanation of Major Changes

Personnel and related expenses – includes a 3% contractual increase for the police officers. A part-time officer was promoted to full time effective July 1, 2018, increasing total personnel costs. The Township used rate stabilization credits to maintain medical insurance at 2018 levels.





STATISTICS

	2019	2018*	2017
Police incidents		8,541	12,354
Radio	NOT PERMITTED	1,375	2,400
Sight	COULD BE	708**	2,342
Person	DEEMED TO BE	155	200
Headquarters	QUOTAS	5,670	7,412

*As of 8/31/18

** Changed reporting system



Sworn Full Time Equivalent (FTE) Employees

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

	2019	2018	2017
Sworn FTE's	1.00	1.00	1.00

Population 11,540

Reported Crimes and Arrests

	2019	2018*	2017
Reported Crimes Part 1 & 2	Unknown	104	207
Arrests	Unknown	52	88
Crimes per 1,000 residents	Unknown	9.0	18

*As of 8/31/18

Traffic Safety
Police Traffic Enforcement

	2019	2018*	2017
Traffic stops	Unknown	1,142	2,386
Verbal & Written Warnings	Unknown	815	1,171
Citations	Unknown	757	1,215

*As of 8/31/18

Traffic Crashes
Highway traffic accidents

	2018	2018*	2017
Vehicle accidents	Unknown	116	196

*As of 8/31/18



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

	2019	2018	2017
<i>Number of years that the Police Department has been accredited by the Pennsylvania Police Chief's Association</i>	4	3	2
<i>Number of years that the Police Department has used Facebook to share information with residents and others</i>	6	5	4





2018 Junior Police Academy Graduates

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 2018

- Maintained Stormwater Management Standards on new projects
- Implemented a Flood Plain ordinance
- Implemented Noise, Chicken and Fireworks ordinances
- Initiated Traisr, a web based infrastructure and asset management application
- Worked with Eagle Scouts and community service individuals involving improvements in the Township

GOALS FOR 2019

- 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

	2019	2018	2017
Full time:			
Codes Department			
Administrator	1	1	1
Building Inspector	1	1	1
Administrative Assistant	1	1	1
Part time:			
Consultant	-	-	.33
Total	3.00	3.00	3.33

*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 was paid a flat fee.

2019 Budget Summary - Codes

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$398,174	\$275,496	\$391,041	\$7,133	1.8%
All other	19,673	18,056	44,033	(39,360)	-55.3%
Total	\$417,847	\$293,552	\$435,074	\$(32,227)	-4.0%

Explanation of Major Changes

Personnel and related expenses

All non-uniform personnel are budgeted for a 3% salary increase in 2019. There is a slight decrease in pension expense in 2019 and the Township is using its rate stabilization credits to maintain medical insurance at 2018 levels.

All other

The Township budgeted for consulting services to assist the Codes Department in 2018 and those services are not included in the 2019 Budget.

STATISTICS

	2019	2018*	2017
Building permits issued - residential	400	350	527
Building inspections - residential	2,000	1,925	1,972
Building permits issued - commercial	50	38	182
Building inspections - commercial	300	266	756
Re-sale Use & Occupancy permits issued	175	162	180
Re-sale Use & Occupancy inspections	175	186	221
Number of Zoning Hearings attended	3	3	5

*As of 9/30/18

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)

	2019	2018*	2017
Number of permits issued	1,000	512	889
Average inspections per workday**	18	13	16
Permits issued per 1,000 residents	87	44	77

*As of 9/30/18

** 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)

	2019	2018*	2017
Codes Department direct costs	\$291,584	\$214,050	\$291,886
Cost per parcel	\$64.34	\$47.23	\$67.72

*As of 9/30/18

Code Enforcement: Contribution to offset Department Costs

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

	2019	2018*	2017
Building Codes fees received	\$402,000	\$335,616	\$433,561
Average contribution per permit	\$402.00	\$482.21	\$487.70

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 2018

- Amended the Subdivision/Land Development ordinance regarding the methods, quantity and procedures for submission of plans
- The following ordinances or ordinance amendments were reviewed and adopted:
 - Senior Living Facility as a Permitted Use in the PRD
 - Flood Hazard District – Definitions
 - Group Homes
 - Conditional Use / Special Exception Approval extension
 - Subdivision/Land Development Plan Submission and Distribution
- Three (3) Zoning hearings conducted

GOALS FOR 2019

- Seek Chester County Vision Partnership Program (VPP) grant funding to facilitate a review of Zoning and SALDO with the following goals:
 - Ensure retail, commercial and adjoining residential uses are synchronous
 - Encourage retail and commercial uses within Upper Uwchlan Township as appropriate
 - Evaluate permitted uses in all Zoning Districts against up to date technologies used in various retail, commercial, and industrial sectors

Statistics – as of the end of each year presented

	2019	2018	2017
None			
Total			

2019 Budget Summary – Planning and Zoning

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
General Planning	\$38,500	\$922	\$11,500	\$27,000	234.8%
Village Concept	1,000	-	1,000	-	0.0%
Zoning	9,800	642	9,800	-	0.0%
Total	\$49,300	\$1,564	\$22,300	\$27,000	121.1%

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 2018

- Performed over 100 road and base repairs and in house asphalt repairs, using 417 tons of asphalt.
- Repaired or rebuilt 1 inlet.
- Repaired and resurfaced 3.03 miles of roadway.
- Responded to 712 PA One call tickets (*as of mid-September*).
- 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 17 times for snow or ice removal and other storm related issues.
- Performed street sweeping on approximately 140 lane miles. This includes street sweeping during the winter months to collect excess cinders to recycle and reuse during future storm

events. At the completion of the winter season, street sweeping was performed for approximately 6 weeks between the months of April and May to collect salt, cinders and debris. Street sweeping was also performed at various times throughout the year to clean out storm drains and to collect leaves and other miscellaneous debris.

- 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 64 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 28 State inspections and 110 repair and maintenance services on Township owned vehicles and equipment



Milling and paving was conducted on roads throughout the Township.

GOALS FOR 2019

- 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.

Upper Uwchlan Township Budget - 2019

- 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

	2019	2018	2017
Full time:			
Director	1	1	1
Road foreman	1	1	1
Skilled road worker	4	4	4
Facilities - Wastewater	1	1	1
Facilities - Parks	2	2	2
Seasonal *	5	4	4
Part-time:			
Administrative assistant	1	1	1
Total FTE's	11.2	11.2	11.2

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

2019 Budget Summary – Public Works Department (including Facilities Division)

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$983,161	\$603,514	\$837,676	145,544	17.4%
Vehicle costs	59,147	42,861	49,685	9,462	19.0%
Insurance – liability & property	4,926	3,817	5,242	(316)	-6.0%
Road resurfacing	244,222	244,222	244,222	-	0.0%
Signs	6,000	2,353	6,000	-	0.0%
Signals	26,632	28,569	183,300	(156,668)	-85.5%
All other	147,405	90,268	150,255	(2,850)	-1.9%
Allocations of Labor to Parks	(207,991)	(133,235)	(183,815)	(24,176)	13.2%
Total	\$1,263,501	\$882,368	\$1,292,506	\$(29,005)	-2.2%

Explanation of Major Changes

Personnel and related

During 2018, the Township encountered difficulties filling an open position in the Public Works Department. Upon further research and after consulting salary surveys for similar positions in Chester and Montgomery Counties it was determined that salaries for this department were below the average in our area and were impeding efforts to hire qualified candidates. All employees within the department were given pay increases during the fourth quarter, except for the Public Works Director and the one part time administrative position. All employees are budgeted for a 3% salary increase in 2019. Medical insurance costs are being maintained at 2018 levels due to the use of "rate stabilization credits".

Signals

The budgeted expenses for Signals decreased in the 2019 Budget from 2018 because the Township applied for a grant in 2018 which was not received. The grant revenue and expenses were included in the 2018 Budget.

Allocations of labor to the parks

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



Repairs to a stormwater inlet.

STATISTICS

	2019	2018	2017
Roadways	59.53 miles	58.93 miles	58.43 miles
Storm water mains	34.12 miles +	34.12 miles +	34.12 miles
Storm water inlets	1,713	1,713	1,713
Storm water basins	5 (township owned)	5 (township owned)	5 (township owned)
Traffic signals	12	12	12
Parks	5	5	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	24
Acres of drip/spray fields	107.33 acres	107.33 acres	107.33 acres
Treatment plants	8	8	8
Pump stations	15	15	15
Sanitary main	41.42 miles +	41.42 miles +	41.42 miles
Spray heads	1,452	1,452	1,400
Miles of roadway paved	3.03 miles	3.03 miles	2.75 miles
Roadway signs replaced	64	64	136
Arrows & legends repainted	30	30	31
<i>Roadway painting:</i>			
White line freshened	28.71 miles	28.71 miles	28.71 miles
Double yellow lines freshened	19.44 miles	19.44 miles	19.44 miles
Acres of grass to mow	166.45	166.45	166.45
<i>Inspections conducted:</i>			
Wastewater treatment facilities	390	390	390
Township parks	60	60	48
In-depth roadway	10	10	10



Public Works staff visited the local Bright Lights Early Learning Center to participate in “Community Helper Day,” and show off some of the department’s equipment.

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)

	2019	2018	2017
Total lane miles	3.03	3.03	2.67
Total cost	\$468,222	\$595,657	\$386,157
Cost per lane mile	\$154,529	\$196,586	\$123,373

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).

	2019	2018	2017
Total FTE's	7	7	7
Road maintenance FTE's per 1,000 residents	0.58	0.58	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.

	2019	2018	2017
Total snow/ice events	Unknown	17	7
Total lane miles	118.0	118.0	118.0
Total cost	Unknown	\$122,425	\$65,598
Tons of snow/ice removal product	Unknown	1,526.97	477.00
Cost per lane mile	Unknown	\$1,037.49	\$555.92

GENERAL FUND

TOWNSHIP PARKS and TRAILS



DESCRIPTION OF SERVICES PROVIDED

Upper Uwchlan Township currently operates and maintains three active recreational parks: Hickory Park, Fellowship Fields, and Larkins Field with a total of ten 10 active recreational fields. Upland Farms, a 56-acre park just north of the Village of Eagle, provides space for passive recreation and both paved and natural trails. In 2018, the Barn at Upland Farm was utilized for community events and opened to the public for rent. The Township also maintains paved trails throughout that Township that connect many residential areas to Eagle Village and to recreational facilities. 2018 also saw the opening of the newest park in Upper Uwchlan Township. A trailhead and so-called “pocket park,” the plaza just north of the Township building serves as a connection between trails and a spot for peaceful recreation.

In 2016, the Township established a Facilities Division within the Public Works Department. The Facilities Division is staffed with three full time employees and supplemented by seasonal employees. The Assistant Township Manager, assisted by administrative staff, is responsible for the scheduling of the sports facilities and associated systems, such as the lighting at Fellowship Fields.

2018 HIGHLIGHTS

Establishment of a New Online Reservation System

In 2018, Upper Uwchlan Township began utilizing an online reservation system through the company MyRec. The new system is designed specifically for facility reservations and improves the experience for the user. Credit card processing, easier invoicing, and user security are some of the many benefits this new system offers. The Township will continue using the system in 2019.

Sports Scholarship

The Access to Youth Sports Scholarship Program was established in the summer of 2018. The program is designed to provide funds to our local not-for-profit youth groups to aid regional families who may not otherwise be able to participate in youth athletics such as baseball, soccer, or rugby. The Township plans to continue this program in 2019.

Pocket Park in Eagle Village

The newest addition to the roster of parks in Upper Uwchlan Township, the “pocket park” in Eagle was constructed in 2018. The vision for the park, as developed by the Upper Uwchlan Township Village Concept Committee, is that of a community gathering space and public plaza. Keeping with the quaint aesthetic of the Village of Eagle, the park features shade trees and other landscaping, along with

benches and chess tables for peaceful recreation. The park will also serve as a connecting space between the trail systems within the Township.

Playground Renovation

Demolition of the playground at Hickory Park commenced in October, 2018 making way for brand new equipment. The new equipment replaces pieces that, after over a decade since their installation, were nearing the end of their safe and useful life. The new design features equipment from the Kompan Playground Company's Robinia organic hardwood line, and includes a climbing wall, spinners, new swings, a double tower, as well as springers and boats for the youngest playground users. The Park and Recreation Board selected Kompan from among designs presented by three manufacturers. A grand opening celebration for the new playground is slated for spring 2019.



The design for the new playground at Hickory Park includes boats, lily pad stepping stones, and fish springers, a water theme inspired by nearby Marsh Creek Lake.

Park and Recreation Board Accomplishments

The Park and Recreation Board added a spring event to their schedule of community activities in 2018: an Easter Egg Hunt! The event attracted more than 400 attendees. Youngsters enjoyed a hunt for candy filled eggs, a visit with the Easter Bunny, and holiday themed crafts. In addition, the event served as a food drive for the Chester County Food Bank with 362 pounds of food collected.

In May, the Park and Recreation Board sponsored refreshments at a Flag Retirement Ceremony at Upland Farms. The Patriotic Order of Sons of America, the scouts and leadership of BSA Troop 83 – Lionville, and Upper Uwchlan Township Board Chair Jamie Goncharoff organized the ceremony.

The Board is currently planning the Township's Second Annual Tree Lighting, scheduled for November 24, 2018. Building upon the success of the 2017 event, which drew a crowd of over 600, the Board plans to provide residents with an exciting community event featuring music and refreshments, and culminating with the lighting of an evergreen tree at Upland Farms Park and a visit from Santa Claus.



A new logo was commissioned by the Park and Recreation Board in 2018.

At the request of the Park and Recreation Board, staff commissioned an update to the Trails on the Ground map. The updated map, which is posted on the Township website, now includes the trails within Upland Farms Park and the trails within the Village of Eagle which were added in 2017. The Park and Recreation Board displayed laminated maps of both the trails on the ground and the master plan for trails at the 2018 Block Party, allowing residents to see the vision for trails throughout the Township and the progress toward that goal.

Eager to best serve the needs and wants of Township residents, the Park and Recreation Board distributed an online survey, soliciting input from residents about their recreation habits and needs. Results of the survey will be considered during 2019 event and program planning.



Park and Recreation Board Chair Cathy Tomlinson and young residents enjoy Easter Egg Hunt at Upland Farms.

ACCOMPLISHMENTS IN 2018

(Performed by Public Works – Facilities Division)

- Continued Turf Management Program at the three (3) active recreational parks – Ten (10) fields
- Conducted 48 safety inspections at all Township parks
- Conducted improvements at Upland Farms Barn in preparation for rentals:
 - Lighting installation
 - Rebuilt the ramp
 - Dug footers for new steps
- Replaced the 6x6" posts and sheet metal on the lean-to at Upland Farms.
- Cleaned up debris, dug out burnt asphalt and repaved area damaged by trash fire at Upland Farms.
- Completed erosion repair on Hickory Park trail and bridges.
- Installed AED cabinet in the Fellowship Field House.
- Built dog shaped deterrents to keep geese off of Fellowship Fields.
- Built benches for Upland Farms.
- New fence and padding installed at Fellowship Fields.
- New backstop fence installed at Hickory Park.
- Installed a landing with stairs and railing at Upland Farms Barn
- Designed and built wood cut outs for Easter egg hunt at Upland Farms.
- Installed heat pipe and insulated pipes in Hickory Park restroom.
- Replaced broken fence rails and posts at Upland Farms.
- Dug out area for stone in preparation for Eagle Scout picnic grove project at Upland Farms.
- Sanded and stained the benches at Hickory Park.
- Installed a new sign at Fellowship Fields.
- Installed 2 new windows in Upland Farms Barn.
- Removed old play structures and mulch from Hickory Park in preparation of new structures.
- Installed new drainage system at Hickory Park playground.
- Rerouted and updated all electrical services at Hickory Park.
- Filled in and repaired ruts at Fellowship Fields using approximately 11 yards of topsoil.

GOALS FOR 2019

- Continue the online scheduling of park facilities by local leagues and private residents.
- Continue turf management on the Township's ten (10) fields.
- Ongoing maintenance at all park facilities.
- Plant new shrubs and perennials at Hickory Park.
- Clean up the walking trails and make any necessary repairs to the bridges at Hickory Park.
- Install new bleachers at both Fellowship Fields and Hickory Park.
- Install security cameras at Larkins Field and Hickory Park.
- Repair or replace the stone wall at Fellowship Fields.
- Install railings along the stone steps at Fellowship Fields.
- Pave the upper parking lot at Fellowship Fields.
- Install court lighting at the basketball and tennis courts at Hickory Park.
- Install fencing along the parking lot side of the new playground.

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

	2019	2018	2017
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 the financial statements.

2019 Budget Summary - Parks

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
General Park expenses	\$275,585	\$182,201	\$236,908	\$38,676	16.3%
Hickory Park	40,153	20,633	39,257	896	2.3%
Fellowship Fields	48,653	31,016	49,014	(361)	(0.7%)
Larkins Field	9,000	2,146	9,000	-	0.0%
Upland Farms	71,653	13,280	32,636	39,018	119.6%
Total	\$445,045	\$249,276	\$366,815	\$78,230	21.3%

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. It includes four seasonal employees for six months. The increased cost in 2019 reflects increases to salaries to Public Works department employees effective late October, 2018 to bring the department's wages in line with similar departments in Chester County.

Annual Block Party

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Donations	\$10,000	\$12,285	\$10,000	-	0.0%
Expenses	28,000	28,032	26,000	\$ 2,000	7.7%
Net cost to the Township	\$18,000	\$15,747	\$16,000	\$2,000	12.5%

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



At the 2018 Block Party, residents had the chance to explore the new pocket park in Eagle for the first time.

FACILITY USE STATISTICS

	2019	2018	2017
Number of organizations using the parks on a regular basis	17	17	17
Annual hours that the Township fields are scheduled	6,000	5,294*	6,080

*Actual through 10/8/18; Projected through year's end.

	Fellowship Fields	Hickory Park	Larkins Field	Upland Farms
Reserved Hours in 2018*	2,691.6	2,369.8	209.0	24

*Actual through 10/8/18; Projected through year's end.

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 2018

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

GOALS FOR 2019

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

2019 Budget Summary – Fire and Ambulance

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Township contributions to Fire & Ambulance Co.	\$197,637	\$199,937	\$199,937	(\$2,300)	(1.2%)
State Aid received and paid to fire companies	112,000	86,679	112,000	-	0.0%
Reimbursements to other municipalities	2,500	-	2,500	-	0.0%
Hydrant expenses	60,000	46,926	60,000	-	0.0%
Workers compensation insurance	25,000	15,062	28,000	(5,000)	(17.9%)
Total	\$395,137	\$348,604	\$402,437	(\$7,300)	(1.8%)

Explanation of Major Changes

None

STATISTICS*

	2019	2018**	2017 **
Total calls:			
Ludwig's Corner	130	135	128
Lionville	75	78	71
Glenmoore	15	7	16
East Brandywine	18	15	21
Uwchlan Ambulance	290	311	290

*The measurement period runs October to September

** For the one year period ended September 30

GENERAL FUND

OTHER SERVICES

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

The Brandywine Valley SPCA contracts with the municipalities within the County to provide care to stray animals that are found in, or brought to the SPCA, from Upper Uwchlan Township. Without a contract, the SPCA will not accept animals coming from our Township. The contract is for a five year term, from January 1, 2019 to December 31, 2023. The basic contract fee for the 2019 calendar year is **\$1,639**. Annual increases are capped at no more than 3%. 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 total amount budgeted for 2019 is **\$4,371**.

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 2019, that amount is **\$20,943** 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 22.5% in 2018.

The Downingtown Area Senior Center has requested a donation of **\$2,000** from the Township in 2019. 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 2019. 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 2019 is **\$2,500**.

ACCOMPLISHMENTS IN 2018

- Residents participating in DARC programs – 22.5% 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 2019

- Increased resident participation in DARC and the Henrietta Hankin library

2019 Budget Summary – Other Services

	2019 Budget	Actual 2018 (9/30/18)	2018 Budget	2019 Increase (Decrease)	Percentage Change
Emergency Services (EMPC)	\$7,850	\$1,950	\$7,850	\$0	0.0%
Brandywine Valley SPCA	4,371	2,264	4,244	127	3.0%
DARC	20,943	15,987	15,987	4,956	31.0%
DASC	2,000	-	2,000	-	0.0%
Henrietta Hankin Library	5,000	-	5,000	-	0.0%
Historical commission	2,500	1,260	2,500	-	0.0%
Total	\$42,664	\$21,461	\$37,581	\$5,083	13.5%

Explanation of Major Changes

DARC

The annual contribution has increased due to the usage percentage by Upper Uwchlan Township residents compared to the other six member municipalities of DARC.

Downingtown Area Senior Center ("DASC")

DASC first requested a contribution from the Township for 2018. The Supervisors plan to adopt a formal policy on contributions prior to making this contribution; thus although it was included in the 2018 Budget, no contributions have been made during 2018.

LONG TERM DEBT

2018 Highlights

With respect to its long term debt, the Township has three major events to report:

- On November 27, 2018, Moody's Investor Service upgraded Upper Uwchlan Township's debt rating from Aa2 to Aa1 on its existing \$5,275,000 of General Obligation Bonds, Series of 2014. Their press release stated the following, "The Aa1 general obligation (GO) rating reflects the Township's consistently strong financial position that is expected to persist, robust wealth levels, and moderate debt burden. The rating furthermore reflects the township's moderately sized but growing tax base, history of conservative budgeting, and formalized fund balance policy."
- On December 11, 2018, the Township sold \$10,750,000 General Obligation Bonds, Series of 2019. The General Obligation Bonds, Series of 2019 were also assigned an Aa1 rating by Moody's Investor Services.
- Finally, the Township's bank loan with BB&T was paid in full during July, 2018. The balance on this loan at December 31, 2017 was \$219,683.

Current Debt Outstanding

As of December 31, 2018, the Township has the following long-term debt outstanding, in order of issuance, which is more fully explained below:

General Obligation Bonds, Series of 2014	\$ 5,275,000
Fulton Bank loan – Street Sweeper	<u>157,507</u>
Total	\$5,432,507

Bank Loans

In July 2018 the Township re-paid the balance on its loan with BB&T which was due to mature June 1, 2026. The balance on January 1, 2018 was \$219,683; the Board of Supervisors authorized extinguishing this debt in the 2018 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 until the Fulton Bank loan is scheduled to be re-paid.

Schedule of Bank Loans Outstanding

	2018	2019	2020	2021
Balance, January 1	\$426,868	\$157,507	\$106,443	\$53,954
<i>Principal paid:</i>				
Board resolution	194,200	-	-	-
Regular principal	75,161	51,064	52,489	53,954
Total payments	269,361	51,064	52,489	53,954
Balance, Dec. 31	\$157,507	\$106,443	\$53,954	-
<i>Scheduled interest</i>	\$9,781	\$4,394	\$2,970	\$1,505

Please refer to the pages that follow for a detailed description of the principal and interest payments on the Township's debt.

GENERAL OBLIGATION BONDS, SERIES OF 2019 and SERIES OF 2014

Series of 2019

On December 11, 2018, the Township issued \$10,750,000 of General Obligation Bonds – Series of 2019. RBC Capital Markets is underwriting the sale of the Bonds and anticipates that closing will occur in early January, 2019. The bonds are general obligations of Upper Uwchlan Township and are payable from general revenues. A portion of the bonds will be self-liquidating, with interest and principal payments paid to the Township from the operations of the Upper Uwchlan Municipal Authority. As stated in the “2018 Highlights” to this section, on November 27, 2018 Moody’s Investor Services assigned a rating of Aa1 to the Bonds and also upgraded the rating on the Series of 2014 to Aa1.

The Capital Program

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

The project fund deposits are anticipated to be as follows: \$5,470,000 in connection with the expansion of the Township’s administration building and other capital improvements and \$5,280,000 in connection with the sewer system projects.

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 were 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.

The Capital Program

The Township financed 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 and was completed in 2016. The project added 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. As part of this financing, the Township purchased additional capacity from the constructing developers.

Debt Limits

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

Under the Debt Act as presently in effect, there is no limit on the amount of electoral debt which may be incurred or outstanding, but (i) the Township may not incur new non-electoral debt if the total amount of such new non-electoral debt plus all other non-electoral debt to remain outstanding upon issuance of such new non-electoral debt, net of the amount of any non-electoral debt that constitutes subsidized debt or self-liquidating debt, will exceed 250% of the borrowing base and (ii) the Township may not incur new lease rental debt if the total amount of such new lease rental debt plus all other non-electoral debt and lease rental debt to remain outstanding upon issuance of such new lease rental debt, net of the amount of any non-electoral or lease rental debt that constitutes subsidized debt or self-liquidating debt, will exceed 350% of the Borrowing Base.

The borrowing base of the Township is calculated to be \$10,002,618. The gross borrowing capacity of the Township is \$19,536,545 and \$29,539,163, under the net non-electoral debt and net non-electoral and lease rental debt, respectively.

Sources and Uses of Bond Proceeds

<u>Sources of Funds</u>	<u>2019 Bonds</u>	<u>2014 Bonds</u>
Par amount of Bonds	\$10,750,000	\$5,955,000
Original Issue Premium	230,516	127,843
Total Sources	\$10,980,516	\$6,082,843

Uses of Funds

Deposit to Project Construction Fund	\$10,850,000	\$5,997,439
Costs of Issuance	130,516	80,707
Miscellaneous	-	4,697
Total Uses	\$10,980,516	\$6,082,843

Interest on the bonds will be payable semi-annually on June 1 and December 1 of each year commencing December 1, 2014 (Series of 2014) and December 1, 2019 (Series of 2019) until the principal amount is paid. Please refer to subsequent pages for maturity dates, principal amounts, interest rates, yields and prices on both Series of bonds.

Current Balance - Series of 2014

Original Issue	\$5,955,000
Principal payments:	
December 1, 2015	(165,000)
December 1, 2016	(170,000)
December 1, 2017	(170,000)
December 1, 2018	(175,000)
Amount outstanding, December 31, 2018	\$5,275,000

The pages that follow show the Township's debt separated by the obligations of the Municipal Authority and the Township, as well as combining them with the 2014 Bonds and the bank loan for a total picture of the debt burden:

Aggregate debt – 2014 and 2019 Bonds and bank loan	page 103
Total debt from the 2019 bond offering only	page 104
Township portion of debt from the 2019 bond offering	page 105
Municipal Authority portion of debt from the 2019 Bonds	page 106
Debt from the 2014 Bond offering only	page 107

AGGREGATE DEBT SERVICE

UPPER UWCHLAN TOWNSHIP GO Bonds, Series of 2019 FINAL NUMBERS

Period Ending	General Fund	Sewer	Fulton Bank Loan	2014 Bonds	Aggregate Debt Service
12/01/2019	314,850.42	190,681.08	55,458.41	369,213	930,202.91
12/01/2020	353,375.00	237,493.76	55,458.41	366,812	1,013,139.17
12/01/2021	354,500.00	236,743.76	55,458.41	368,013	1,014,715.17
12/01/2022	410,500.00	235,993.76		369,112	1,015,605.76
12/01/2023	410,000.00	235,243.76		364,863	1,010,106.76
12/01/2024	413,250.00	239,343.76		365,262	1,017,855.76
12/01/2025	411,200.00	238,293.76		365,240	1,014,733.76
12/01/2026	409,000.00	237,243.76		364,885	1,011,128.76
12/01/2027	409,200.00	235,843.76		369,188	1,014,231.76
12/01/2028	409,000.00	234,443.76		368,000	1,011,443.76
12/01/2029	413,400.00	233,043.76		368,800	1,015,243.76
12/01/2030	412,200.00	231,643.76		369,200	1,013,043.76
12/01/2031	410,600.00	235,243.76		369,200	1,015,043.76
12/01/2032	408,600.00	233,643.76		368,800	1,011,043.76
12/01/2033	411,200.00	237,043.76		368,000	1,016,243.76
12/01/2034	413,200.00	235,243.76		366,800	1,015,243.76
12/01/2035	409,600.00	238,443.76		365,200	1,013,243.76
12/01/2036	410,600.00	236,443.76		368,200	1,015,243.76
12/01/2037	411,000.00	234,443.76		365,600	1,011,043.76
12/01/2038	410,800.00	232,443.76		367,600	1,010,843.76
12/01/2039		240,443.76		364,000	604,443.76
12/01/2040		603,118.76			603,118.76
12/01/2041		601,650.00			601,650.00
12/01/2042		604,600.00			604,600.00
12/01/2043		601,200.00			601,200.00
12/01/2044		602,200.00			602,200.00
12/01/2045		602,400.00			602,400.00
12/01/2046		601,800.00			601,800.00
12/01/2047		600,400.00			600,400.00
12/01/2048		603,200.00			603,200.00
	8,006,075.42	10,329,975.04	166,375.23	7,711,988	26,214,413.69

BOND DEBT SERVICE

UPPER UWCHLAN TOWNSHIP
GO Bonds, Series of 2019
FINAL NUMBERS

Period Ending	Principal	Coupon	Interest	Debt Service
12/01/2019	140,000	2.000%	365,531.50	505,531.50
12/01/2020	185,000	2.500%	405,868.76	590,868.76
12/01/2021	190,000	2.500%	401,243.76	591,243.76
12/01/2022	250,000	2.500%	396,493.76	646,493.76
12/01/2023	255,000	3.000%	390,243.76	645,243.76
12/01/2024	270,000	3.000%	382,593.76	652,593.76
12/01/2025	275,000	3.000%	374,493.76	649,493.76
12/01/2026	280,000	4.000%	366,243.76	646,243.76
12/01/2027	290,000	4.000%	355,043.76	645,043.76
12/01/2028	300,000	4.000%	343,443.76	643,443.76
12/01/2029	315,000	4.000%	331,443.76	646,443.76
12/01/2030	325,000	4.000%	318,843.76	643,843.76
12/01/2031	340,000	4.000%	305,843.76	645,843.76
12/01/2032	350,000	4.000%	292,243.76	642,243.76
12/01/2033	370,000	4.000%	278,243.76	648,243.76
12/01/2034	385,000	4.000%	263,443.76	648,443.76
12/01/2035	400,000	4.000%	248,043.76	648,043.76
12/01/2036	415,000	4.000%	232,043.76	647,043.76
12/01/2037	430,000	4.000%	215,443.76	645,443.76
12/01/2038	445,000	4.000%	198,243.76	643,243.76
12/01/2039	60,000	3.875%	180,443.76	240,443.76
12/01/2040	425,000	3.875%	178,118.76	603,118.76
12/01/2041	440,000	3.875%	161,650.00	601,650.00
12/01/2042	460,000	4.000%	144,600.00	604,600.00
12/01/2043	475,000	4.000%	126,200.00	601,200.00
12/01/2044	495,000	4.000%	107,200.00	602,200.00
12/01/2045	515,000	4.000%	87,400.00	602,400.00
12/01/2046	535,000	4.000%	66,800.00	601,800.00
12/01/2047	555,000	4.000%	45,400.00	600,400.00
12/01/2048	580,000	4.000%	23,200.00	603,200.00
	10,750,000		7,586,050.46	18,336,050.46

BOND DEBT SERVICE

**UPPER UWCHLAN TOWNSHIP
General Fund
GO Bonds, Series of 2019
FINAL NUMBERS**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
06/01/2019			79,312.92	79,312.92	
12/01/2019	135,000	2.000%	100,537.50	235,537.50	314,850.42
06/01/2020			99,187.50	99,187.50	
12/01/2020	155,000	2.500%	99,187.50	254,187.50	353,375.00
06/01/2021			97,250.00	97,250.00	
12/01/2021	160,000	2.500%	97,250.00	257,250.00	354,500.00
06/01/2022			95,250.00	95,250.00	
12/01/2022	220,000	2.500%	95,250.00	315,250.00	410,500.00
06/01/2023			92,500.00	92,500.00	
12/01/2023	225,000	3.000%	92,500.00	317,500.00	410,000.00
06/01/2024			89,125.00	89,125.00	
12/01/2024	235,000	3.000%	89,125.00	324,125.00	413,250.00
06/01/2025			85,600.00	85,600.00	
12/01/2025	240,000	3.000%	85,600.00	325,600.00	411,200.00
06/01/2026			82,000.00	82,000.00	
12/01/2026	245,000	4.000%	82,000.00	327,000.00	409,000.00
06/01/2027			77,100.00	77,100.00	
12/01/2027	255,000	4.000%	77,100.00	332,100.00	409,200.00
06/01/2028			72,000.00	72,000.00	
12/01/2028	265,000	4.000%	72,000.00	337,000.00	409,000.00
06/01/2029			66,700.00	66,700.00	
12/01/2029	280,000	4.000%	66,700.00	346,700.00	413,400.00
06/01/2030			61,100.00	61,100.00	
12/01/2030	290,000	4.000%	61,100.00	351,100.00	412,200.00
06/01/2031			55,300.00	55,300.00	
12/01/2031	300,000	4.000%	55,300.00	355,300.00	410,600.00
06/01/2032			49,300.00	49,300.00	
12/01/2032	310,000	4.000%	49,300.00	359,300.00	408,600.00
06/01/2033			43,100.00	43,100.00	
12/01/2033	325,000	4.000%	43,100.00	368,100.00	411,200.00
06/01/2034			36,600.00	36,600.00	
12/01/2034	340,000	4.000%	36,600.00	376,600.00	413,200.00
06/01/2035			29,800.00	29,800.00	
12/01/2035	350,000	4.000%	29,800.00	379,800.00	409,600.00
06/01/2036			22,800.00	22,800.00	
12/01/2036	365,000	4.000%	22,800.00	387,800.00	410,600.00
06/01/2037			15,500.00	15,500.00	
12/01/2037	380,000	4.000%	15,500.00	395,500.00	411,000.00
06/01/2038			7,900.00	7,900.00	
12/01/2038	395,000	4.000%	7,900.00	402,900.00	410,800.00
	5,470,000		2,536,075.42	8,006,075.42	8,006,075.42

BOND DEBT SERVICE

 UPPER UWCHLAN TOWNSHIP
 Sewer
 GO Bonds, Series of 2019
 FINAL NUMBERS

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
06/01/2019			81,884.20	81,884.20	
12/01/2019	5,000	2.000%	103,796.88	108,796.88	190,681.08
06/01/2020			103,746.88	103,746.88	
12/01/2020	30,000	2.500%	103,746.88	133,746.88	237,493.76
06/01/2021			103,371.88	103,371.88	
12/01/2021	30,000	2.500%	103,371.88	133,371.88	236,743.76
06/01/2022			102,996.88	102,996.88	
12/01/2022	30,000	2.500%	102,996.88	132,996.88	235,993.76
06/01/2023			102,621.88	102,621.88	
12/01/2023	30,000	3.000%	102,621.88	132,621.88	235,243.76
06/01/2024			102,171.88	102,171.88	
12/01/2024	35,000	3.000%	102,171.88	137,171.88	239,343.76
06/01/2025			101,646.88	101,646.88	
12/01/2025	35,000	3.000%	101,646.88	136,646.88	238,293.76
06/01/2026			101,121.88	101,121.88	
12/01/2026	35,000	4.000%	101,121.88	136,121.88	237,243.76
06/01/2027			100,421.88	100,421.88	
12/01/2027	35,000	4.000%	100,421.88	135,421.88	235,843.76
06/01/2028			99,721.88	99,721.88	
12/01/2028	35,000	4.000%	99,721.88	134,721.88	234,443.76
06/01/2029			99,021.88	99,021.88	
12/01/2029	35,000	4.000%	99,021.88	134,021.88	233,043.76
06/01/2030			98,321.88	98,321.88	
12/01/2030	35,000	4.000%	98,321.88	133,321.88	231,643.76
06/01/2031			97,621.88	97,621.88	
12/01/2031	40,000	4.000%	97,621.88	137,621.88	235,243.76
06/01/2032			96,821.88	96,821.88	
12/01/2032	40,000	4.000%	96,821.88	136,821.88	233,643.76
06/01/2033			96,021.88	96,021.88	
12/01/2033	45,000	4.000%	96,021.88	141,021.88	237,043.76
06/01/2034			95,121.88	95,121.88	
12/01/2034	45,000	4.000%	95,121.88	140,121.88	235,243.76
06/01/2035			94,221.88	94,221.88	
12/01/2035	50,000	4.000%	94,221.88	144,221.88	238,443.76
06/01/2036			93,221.88	93,221.88	
12/01/2036	50,000	4.000%	93,221.88	143,221.88	236,443.76
06/01/2037			92,221.88	92,221.88	
12/01/2037	50,000	4.000%	92,221.88	142,221.88	234,443.76
06/01/2038			91,221.88	91,221.88	
12/01/2038	50,000	4.000%	91,221.88	141,221.88	232,443.76
06/01/2039			90,221.88	90,221.88	
12/01/2039	60,000	3.875%	90,221.88	150,221.88	240,443.76
06/01/2040			89,059.38	89,059.38	
12/01/2040	425,000	3.875%	89,059.38	514,059.38	603,118.76
06/01/2041			80,825.00	80,825.00	
12/01/2041	440,000	3.875%	80,825.00	520,825.00	601,650.00
06/01/2042			72,300.00	72,300.00	
12/01/2042	460,000	4.000%	72,300.00	532,300.00	604,600.00
06/01/2043			63,100.00	63,100.00	
12/01/2043	475,000	4.000%	63,100.00	538,100.00	601,200.00
06/01/2044			53,600.00	53,600.00	
12/01/2044	495,000	4.000%	53,600.00	548,600.00	602,200.00
06/01/2045			43,700.00	43,700.00	
12/01/2045	515,000	4.000%	43,700.00	558,700.00	602,400.00
06/01/2046			33,400.00	33,400.00	
12/01/2046	535,000	4.000%	33,400.00	568,400.00	601,800.00
06/01/2047			22,700.00	22,700.00	
12/01/2047	555,000	4.000%	22,700.00	577,700.00	600,400.00
06/01/2048			11,600.00	11,600.00	
12/01/2048	580,000	4.000%	11,600.00	591,600.00	603,200.00
	5,280,000		5,049,975.04	10,329,975.04	10,329,975.04

TOWNSHIP OF UPPER UWCHLAN
 Chester County, Pennsylvania
 General Obligation Bonds, Series of 2014

Debt Service Schedule

Dated: Date of Delivery
Due: December 1, as shown

Interest Payable: June 1 and December 1
Commencing: December 1, 2014

Date	Principal	Coupon	Interest	Total P+I	Total P+
12/01/2014	-	-	37,704.58	37,704.58	37,704.58
06/01/2015	-	-	99,806.25	99,806.25	
12/01/2015	165,000.00	1.000%	99,806.25	264,806.25	364,612.50
06/01/2016	-	-	98,981.25	98,981.25	
12/01/2016	170,000.00	2.000%	98,981.25	268,981.25	367,962.50
06/01/2017	-	-	97,281.25	97,281.25	
12/01/2017	170,000.00	3.000%	97,281.25	267,281.25	364,562.50
06/01/2018	-	-	94,731.25	94,731.25	
12/01/2018	175,000.00	3.000%	94,731.25	269,731.25	364,462.50
06/01/2019	-	-	92,106.25	92,106.25	
12/01/2019	185,000.00	4.000%	92,106.25	277,106.25	369,212.50
06/01/2020	-	-	88,406.25	88,406.25	
12/01/2020	190,000.00	2.000%	88,406.25	278,406.25	366,812.50
06/01/2021	-	-	86,506.25	86,506.25	
12/01/2021	195,000.00	2.000%	86,506.25	281,506.25	368,012.50
06/01/2022	-	-	84,556.25	84,556.25	
12/01/2022	200,000.00	2.125%	84,556.25	284,556.25	369,112.50
06/01/2023	-	-	82,431.25	82,431.25	
12/01/2023	200,000.00	2.300%	82,431.25	282,431.25	364,862.50
06/01/2024	-	-	80,131.25	80,131.25	
12/01/2024	205,000.00	2.450%	80,131.25	285,131.25	365,262.50
06/01/2025	-	-	77,620.00	77,620.00	
12/01/2025	210,000.00	2.550%	77,620.00	287,620.00	365,240.00
06/01/2026	-	-	74,942.50	74,942.50	
12/01/2026	215,000.00	2.650%	74,942.50	289,942.50	364,885.00
06/01/2027	-	-	72,093.75	72,093.75	
12/01/2027	225,000.00	2.750%	72,093.75	297,093.75	369,187.50
06/01/2028	-	-	69,000.00	69,000.00	
12/01/2028	230,000.00 *	4.000%	69,000.00	299,000.00	368,000.00
06/01/2029	-	-	64,400.00	64,400.00	
12/01/2029	240,000.00 *	4.000%	64,400.00	304,400.00	368,800.00
06/01/2030	-	-	59,600.00	59,600.00	
12/01/2030	250,000.00	4.000%	59,600.00	309,600.00	369,200.00
06/01/2031	-	-	54,600.00	54,600.00	
12/01/2031	260,000.00 *	4.000%	54,600.00	314,600.00	369,200.00
06/01/2032	-	-	49,400.00	49,400.00	
12/01/2032	270,000.00 *	4.000%	49,400.00	319,400.00	368,800.00
06/01/2033	-	-	44,000.00	44,000.00	
12/01/2033	280,000.00	4.000%	44,000.00	324,000.00	368,000.00
06/01/2034	-	-	38,400.00	38,400.00	
12/01/2034	290,000.00 *	4.000%	38,400.00	328,400.00	366,800.00
06/01/2035	-	-	32,600.00	32,600.00	
12/01/2035	300,000.00 *	4.000%	32,600.00	332,600.00	365,200.00
06/01/2036	-	-	26,600.00	26,600.00	
12/01/2036	315,000.00	4.000%	26,600.00	341,600.00	368,200.00
06/01/2037	-	-	20,300.00	20,300.00	
12/01/2037	325,000.00 *	4.000%	20,300.00	345,300.00	365,600.00
06/01/2038	-	-	13,800.00	13,800.00	
12/01/2038	340,000.00 *	4.000%	13,800.00	353,800.00	367,600.00
06/01/2039	-	-	7,000.00	7,000.00	
12/01/2039	350,000.00	4.000%	7,000.00	357,000.00	364,000.00
Total	\$5,955,000.00	-	\$3,256,292.08	\$9,211,292.08	\$9,211,292.08

*Mandatory Redemption.

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 3,200 residential households using a "Toter" system. Each household has been issued one solid waste and one recycling container (or "Toter") 64 or 96 gallons in capacity. Chapter 148 limits residential solid waste collection to no more than 96 gallons/week. There is NO limit on the amount of recyclable materials collected. One bulk item pick-up per month is provided. The Township's program also 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, grass clippings, tree branches, Christmas trees, etc.

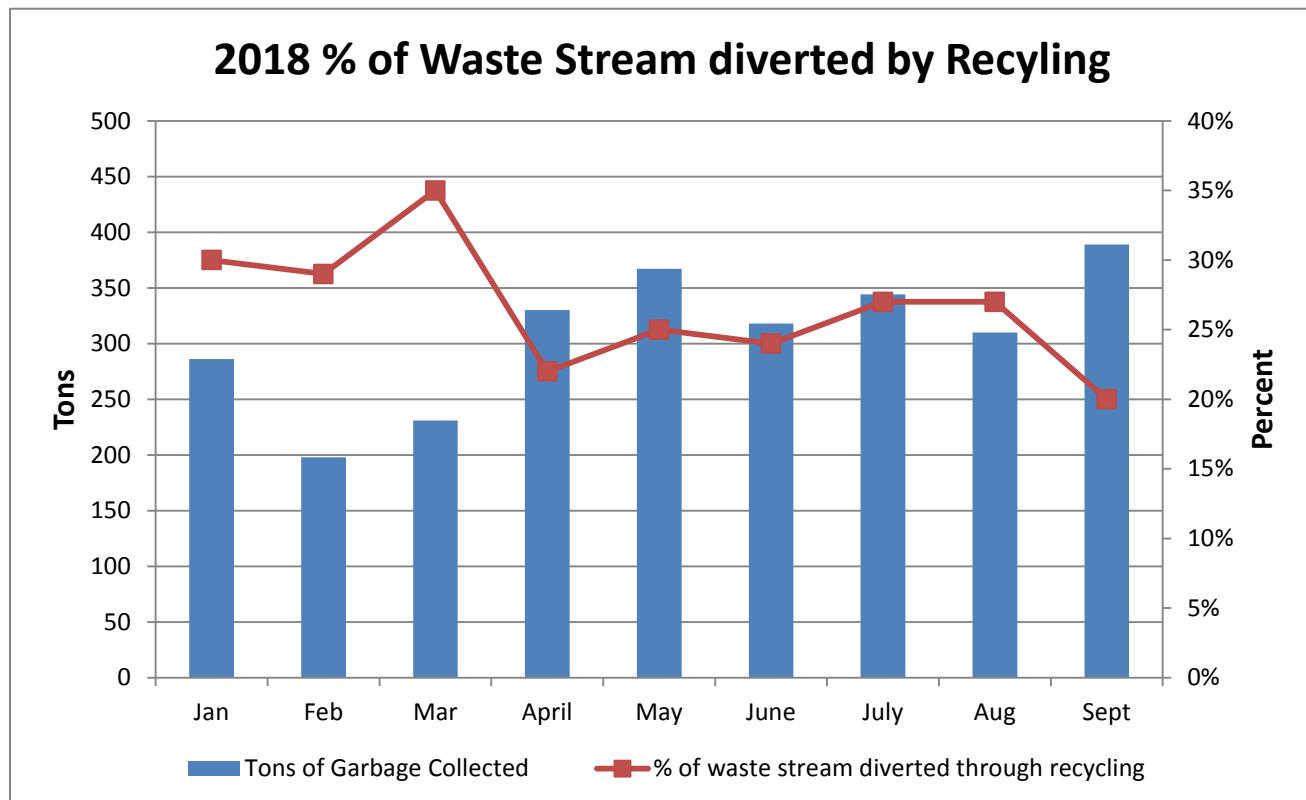
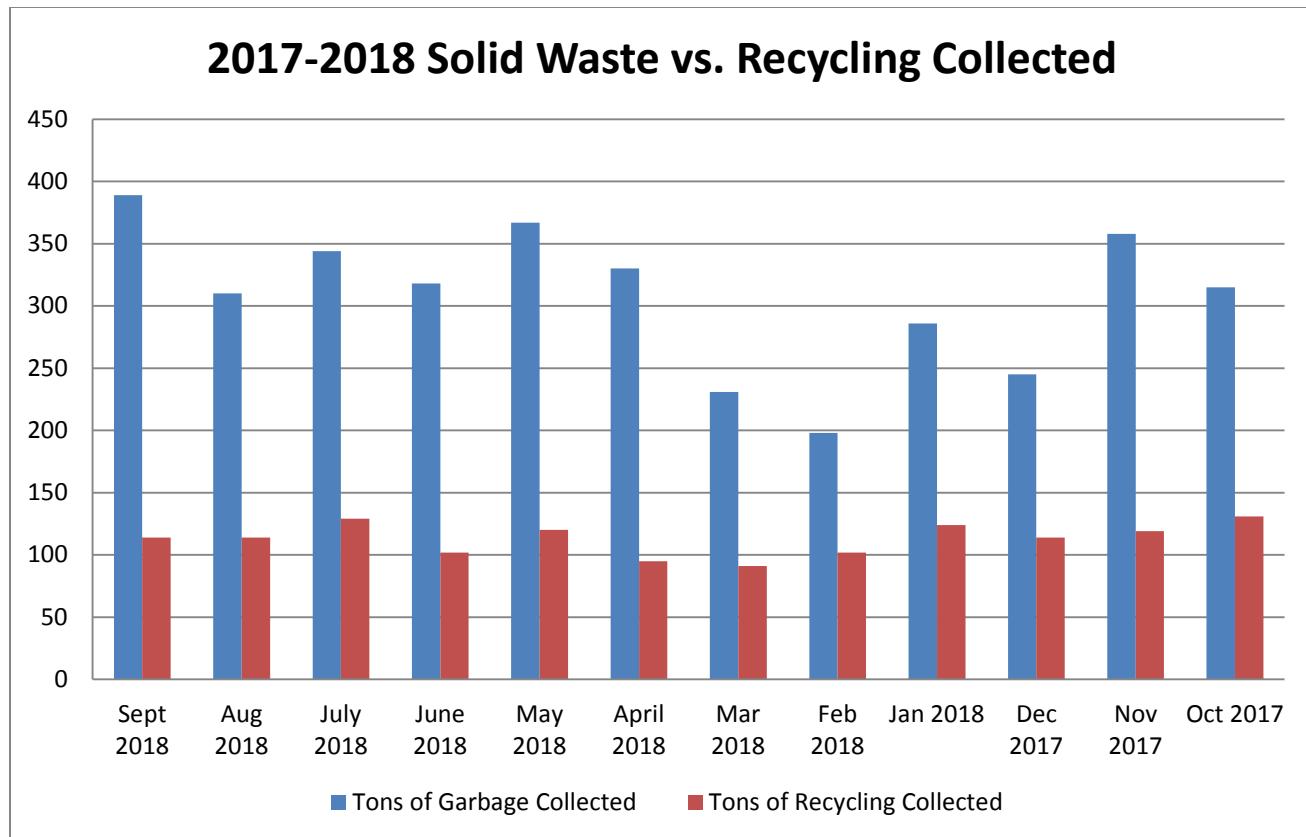
Throughout 2018, the Township continued their efforts to increase recycling and decrease the tons of municipal solid waste (MSW) being sent to the Chester County Solid Waste Authority Landfill. Costs for disposing solid waste include contracted hauler costs as well as tipping fees at \$63/ton. Due to nationwide and worldwide market changes and a decreased demand for recycled material, tipping fees for processing and marketing of recyclables has increased. In 2017 and prior, the Township received a rebate for recycled materials. In 2018, a tipping fee of \$12/ton was instituted. The Process and Marketing contract for 2019 increased this to a \$30/ton tipping fee for recyclables. Nonetheless, recycling still provides a savings in terms of disposal fees at \$33/ton. Considering this, as well as the difference in volume of 1 ton of recyclables versus 1 ton of MSW, recycling still offers a significant savings. The Township will aim to increase education of residents on the importance of the recycling program in 2019.

The Township will continue to track, on a monthly basis, 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 yard waste collected. This data will allow the Township to identify monthly and annual trends and gauge the success of program changes, education, and communication.

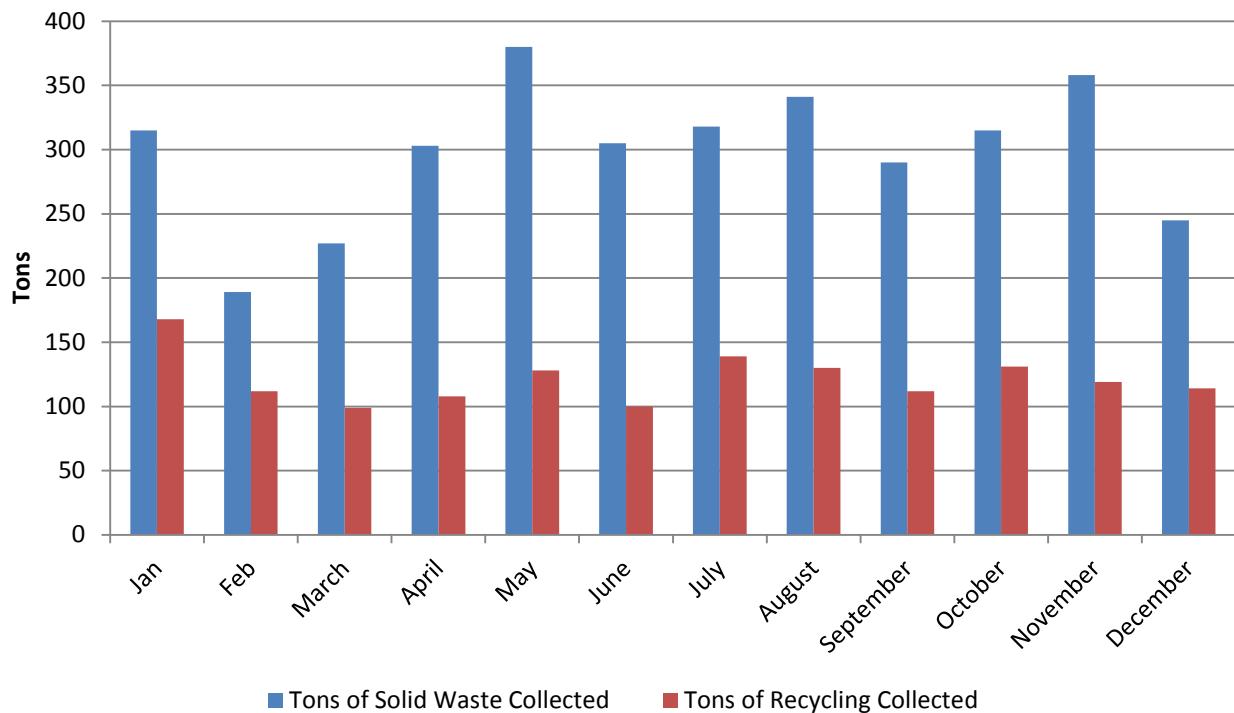
PERFORMANCE MEASURES

	2019 (projected)	2018*	2017
Percentage of the waste stream diverted through recycling	30%	27%	29%
Percentage of the waste stream diverted through yard waste collection	1%	1%	1%

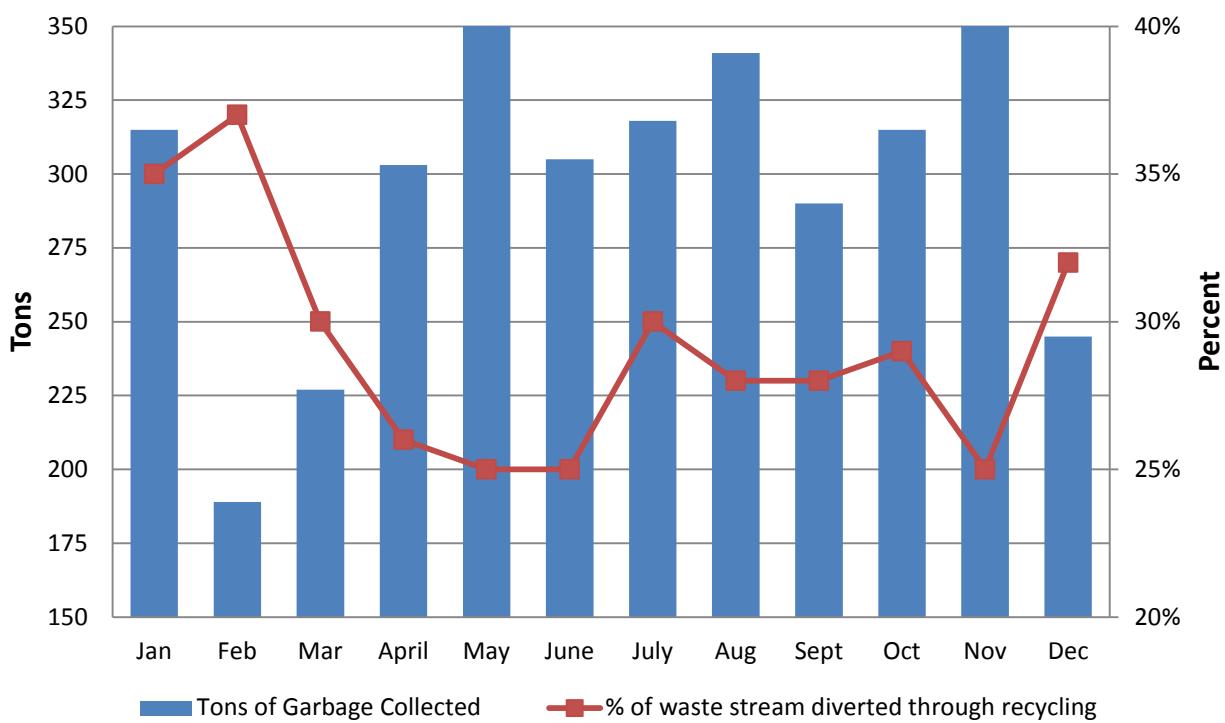
*As of 9/30/18



2017 Solid Waste Collected vs. Recycling Collected



2017 % of Waste Stream diverted by Recycling



**Upper Uwchlan Township
Solid Waste Fund
2019 Budget**

		Actual		Actual		Budget	Actual - 9/30		Budget	Budget		\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget	
		2016	2017	2017	2018	2018	2019	'18 Bud	Inc/(Dec)	2020	2021	2022	2023					
INCOME																		
	341 INTEREST																	
05-341-000-000	Interest Income	2,410	6,780	3,000	8,260	6,000	10,000	4,000	67%	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
		2,410	6,780	3,000	8,260	6,000	10,000	4,000	67%	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
	364 SOLID WASTE REVENUE																	
05-364-000-010	Solid Waste Income	980,775	1,006,414	980,000	978,287	1,012,130	1,025,124	12,994	1%	1,065,286	1,097,180	1,114,899	1,126,711					
05-364-000-020	Recycling Income	3,607	7,701	8,000	425	8,000	-	(8,000)	-100%	-	-	-	-					
05-364-000-025	Hazardous Waste Event	-	-	2,000	-	2,000	-	(2,000)	-100%	1,600	1,800	2,000	2,200					
05-364-000-030	Leaf Bags Sold	278	115	500	65	500	500	-	0%	500	500	500	500					
05-364-000-035	Scrap Metal Sold	149	95	500	-	500	500	-	0%	500	500	500	500					
05-364-000-040	Equipment Purchase Grant (State)	-	-	145,000	-	-	-	-	#DIV/0!	-	-	-	-					
	Performance Grant	145,354	34,462	48,000	25,095	48,000	25,000	(23,000)	-48%	50,000	50,000	50,000	50,000					
	Total 364 SOLID WASTE	1,130,163	1,048,787	1,184,000	1,003,873	1,071,130	1,051,124	(20,006)	-2%	1,117,886	1,149,980	1,167,899	1,179,911					
	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		1,132,573	1,055,567	1,187,000	1,012,133	1,077,130	1,061,124	(16,006)	(0)	1,127,886	1,159,980	1,177,899	1,189,911					
	Total Income	1,132,573	1,055,567	1,187,000	1,012,133	1,077,130	1,061,124	(16,006)	-1%	1,127,886	1,159,980	1,177,899	1,189,911					
EXPENSES																		
	427 SOLID WASTE EXPENSES																	
05-427-000-150	Bank Fees	45	15	200	80	200	200	-	0%	200	200	200	200					
05-427-000-200	Supplies	-	1,724	11,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000					
05-427-000-210	Utility Billing Expenses	552	-	2,000	1,540	2,000	2,000	-	0%	2,000	2,000	2,000	2,000					
05-427-000-220	Postage	372	1,449	2,500	1,487	2,500	2,500	-	0%	2,500	2,500	2,500	2,500					
05-427-000-230	Toters	6,129	24,818	1,000	996	12,000	12,000	-	0%	12,000	12,000	12,000	12,000					
05-427-000-314	Legal Expense	1,096	12,745	8,000	5,769	9,000	9,000	-	0%	9,000	9,000	9,000	9,000					
05-427-000-316	Training & Seminars	-	-	500	-	500	500	-	0%	500	500	500	500					
05-427-000-420	Dues/Subscriptions/Memberships	125	-	125	-	125	125	-	0%	125	125	125	125					
05-427-000-450	Contracted Services	574,214	569,462	573,854	441,279	603,175	657,863	54,688	9%	692,110	721,848	752,051	783,387					
05-427-000-700	Tipping Fees - Solid Waste	224,699	222,473	229,500	152,034	234,090	234,090	-	0%	238,772	243,547	248,418	253,387					
05-427-000-725	Tipping Fees - Recycling	-	-	-	-	-	36,000	36,000	100%	42,000	45,000	48,000	51,000					
05-427-000-800	Recycling Disposal	63	2,752	6,000	7,707	6,000	-	(6,000)	-100%	-	-	-	-					
	TOTAL EXPENSES	807,295	835,438	834,679	610,892	871,590	956,278	84,688	10%	1,001,206	1,038,720	1,076,794	1,116,099					
	NET INCOME BEFORE OPERATING TRANSFERS	325,278	220,129	352,321	401,241	205,540	104,846	(100,694)	-49%	126,680	121,260	101,105	73,813					
	492 OPERATING TRANSFERS																	
05-492-000-030	Transfer to Capital Fund	100,000	350,000	350,000	375,000	375,000	-	(375,000)	-100%	100,000	50,000	50,000	80,000					
	Transfer to Water Resource Protection Fund	-	-	-	-	-	-	-	-	-	-	-	-					
	Total 492 OPERATING TRANSFERS	100,000	350,000	350,000	375,000	375,000	-	(375,000)	-100%	100,000	50,000	50,000	80,000					
	Total Expenditures	907,295	1,185,438	1,184,679	985,892	1,246,590	956,278	(290,312)	-23%	1,101,206	1,088,720	1,126,794	1,196,099					
	Net Ordinary Income	225,278	(129,871)	2,321	26,241	(169,460)	104,846	274,306	-162%	26,680	71,260	51,105	(6,187)					

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.

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.

Township Building Expansion and Renovation Project – Current operations have outgrown the Township building, located at 140 Pottstown Pike in the Village of Eagle, Chester Springs, Pennsylvania. Staff has been sharing office space for several years which hampers efficiency. There is also no room for any future growth. Consultants were engaged in 2016 to review future space requirements and presented their report to the Board. In anticipation of this project, the Township acquired a small section of land immediately behind the current building from the Downingtown Area School District which would allow for expansion at the current location. The land was deeded at no cost to the Township. The 2018 Budget included \$170,000 for architects to design a renovated building that will meet the needs of current and future Township staff and residents.

As of November 9, 2018 the Township received an estimate of \$3,750,000 from the architects for all remaining aspects of the project: construction, permits, inspections, construction management, information technology, security systems, furnishings and landscaping. The Township is financing this project through the issuance of General Obligation Bonds, Series of 2019. The bonds were sold on December 11, 2018 with closing scheduled for early January, 2019. The total amount of the bond offering is \$10,750,000 with \$5,280,000 being used by the Upper Uwchlan Township Municipal Authority for further expansion of the sewer system. The balance of the proceeds will be used for other capital improvements as noted below.

Construction is expected to start in April of 2019 and should last for approximately one year. Township staff and the Police Department will move to temporary, rented space nearby. At this time, the Township has not entered into a lease for office space, but \$55,000 has been included in the General Fund budget for rental expense in 2019.

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 took longer than expected. However, as of November 9, 2019 the project is out for bid and funding through a reimbursable CMAQ Grant has been finalized. The total cost of the project is expected to be \$2,926,277 with the majority of it reimbursed by the grant. The Township is responsible for \$654,313 of the cost. Construction is expected to begin in spring of 2019.

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.

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 and was the site of the first annual Christmas tree lighting in November of 2017.

The General Obligation Bond offering of 2019 includes \$1,500,000 for the Upland Farms Community Center, although it is expected that approximately \$500,000 will be spent during 2019 with the remainder \$1 million incurred in 2020.

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 Lighting – 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 proceeds of the General Obligation Bonds includes \$400,000 towards lighting at Hickory Park. The Township will fund \$50,000 of the total cost of \$450,000.

On-going operating costs – Once completed, it is expected that utility costs will increase by approximately \$3,000.

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 2019 General Fund budget is \$207,991.

**Upper Uwchlan Township
Capital Fund
Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2016	2017	2017	2018	2018	2019	'18 Bud	Inc/(Dec)	2020	2021	2022	2023
		(9/30/18)											
INCOME													
30-341-000-000	Interest Earnings	4,334	13,020	3,000	15,561	12,000	20,000	8,000	51%	20,000	20,000	20,000	20,000
30-341-000-010	Grant revenue - County	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-341-000-020	Grant revenue - State	-	345,653	-	86,283	-	-	-	0%	-	-	-	-
30-354-000-030	Grant revenue - Federal	-	-	560,000	-	-	-	-	#DIV/0!	-	-	-	-
30-354-000-040	Grant revenue - other	-	-	-	-	5,800	5,800	-	#DIV/0!	-	-	-	-
30-391-000-100	Sale of Fixed Assets	2,970	4,983	5,000	10,100	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
30-393-000-000	Capital income	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-393-000-020	Proceeds from New Debt	-	-	-	-	-	5,587,295	5,587,295	#DIV/0!	-	-	-	-
30-393-000-400	Other financing sources (Developer - Eagle Park)	103,950	-	-	206,000	206,000	-	(206,000)	-100%	-	-	-	-
Total Income before Operating Transfers		111,254	363,656	568,000	317,944	228,800	5,618,095	5,389,295	1695%	25,000	25,000	25,000	25,000
INTERFUND OPERATING TRANSFERS													
30-392-000-001	Transfer From General Fund	400,000	950,000	950,000	600,000	600,000	150,000	(450,000)	-75%	200,000	200,000	200,000	200,000
30-392-000-005	Transfer From Solid Waste Fund	100,000	350,000	350,000	375,000	375,000	-	(375,000)	-100%	100,000	50,000	50,000	80,000
30-392-000-030	Transfer From Municipal Authority	-	11,450	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Operating Transfers		500,000	1,311,450	1,300,000	975,000	975,000	150,000	(825,000)	-85%	300,000	250,000	250,000	280,000
TOTAL INCOME		611,254	1,675,106	1,868,000	1,292,944	1,203,800	5,768,095	4,564,295	353%	325,000	275,000	275,000	305,000
EXPENSES													
Township Properties													
30-409-000-700	Capital Purchases - General	14,740	20,053	206,200	32,434	204,374	-	(204,374)	-630%	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	8,325	-	-	10,401	-	3,000,000	3,000,000	28843%	750,000	-	-	-
30-409-002-700	Capital Purchases - Township Building	12,745	-	-	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
30-409-003-600	Capital Construction - PW Building	-	-	-	-	87,800	93,400	5,600	#DIV/0!	-	-	-	-
30-409-003-700	Capital Purchases - PW Building	12,115	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-004-600	Capital Construction - Milford Road	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-004-700	Capital Purchases - Milford Road	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		47,925	20,053	206,200	42,835	292,174	3,093,400	2,801,226	6540%	760,000	10,000	10,000	10,000
Police													
30-410-000-700	Capital Purchases	65,362	68,058	68,156	47,573	52,356	73,000	20,644	43%	40,000	40,000	40,000	40,000
Future Purchase		-	-	-	-	10,000	-	(10,000)	#DIV/0!	-	-	-	-
		65,362	68,058	68,156	47,573	62,356	73,000	10,644	22%	40,000	40,000	40,000	40,000
30-413-000-700 Codes													
Codes													
Capital Purchases		24,902	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		24,902	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Public Works													
30-438-000-700	Capital Purchases - Vehicles	438	232,869	-	46,228	-	-	-	0%	-	-	-	-
30-438-000-701	Capital Purchases - Equipment	52,114	28,000	240,401	46,972	107,600	16,200	(91,400)	-195%	-	-	-	-
		52,552	260,869	240,401	93,200	107,600	16,200	(91,400)	-98%	-	-	-	-
Parks													
All Parks													
30-454-000-700	Capital Purchases - All Parks	47,560	14,955	89,782	20,494	-	-	-	0%	15,000	15,000	15,000	15,000
Hickory Park													
30-454-001-600	Capital Construction	41,305	26,582	55,000	(1,510)	209,300	457,400	248,100	-16430%	5,000	5,000	5,000	5,000
30-454-001-700	Capital Purchases	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-

Upper Uwchlan Township Capital Fund Budget

	Capital Fund Amount	Costs Allocated to Municipal Authority	Total Cost
<u>Township Building</u>			
<i><u>Township Building Expansion</u></i>			
Architects, construction, construction management et al	3,750,000	-	3,750,000
	-	-	-
Total Township Building	3,750,000	-	3,750,000

Police Department

Patrol vehicle	43,000	-	43,000
Motorcycle (budgeted \$10k in 2018 towards purchase)	30,000	-	30,000
Total Police	73,000	-	73,000

Public Works Department

<i><u>General Equipment</u></i>			
Plow for utility body	5,900	-	5,900
Equipment trailer	7,600	-	7,600
Replace tracks on mini-excavator	2,700	-	2,700
Total General Equipment	16,200	-	16,200

<i><u>Building improvements</u></i>			
Pole building (from 2018)	80,000	-	80,000
Floor for new pole building	5,600	-	5,600
Heat and electrical for new building and replacement of lights in old bldg	7,800	-	7,800
Total Building Improvements	93,400	-	93,400

Total Public Works	109,600	-	109,600
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Parks

<i><u>Hickory Park</u></i>			
Lighting	450,000	-	450,000
Playground fencing	3,800	-	3,800
Bleachers	3,600	-	3,600
	457,400	-	457,400

<i><u>Upland Farms - capital purchases</u></i>			
Trail signage & map kiosk	5,000	-	5,000
Additional trash cans	2,000	-	2,000
	7,000	-	7,000

<i><u>Upland Farms - construction</u></i>			
Community Center Construction (portion of total cost expected to be spent in 2019)	500,000	-	500,000
	500,000	-	500,000

<i><u>Fellowship Fields</u></i>			
Bleachers	3,600	-	3,600
Railing for Fields 3 & 4, steps	4,000	-	4,000
	7,600	-	7,600

Total Parks	972,000	-	972,000
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Trails

	Capital Fund Amount	Costs Allocated to Municipal Authority	Total Cost
<u>Park Road Reconstruction and Trail Project - Phase IV</u>			
Construction (bid cost)	2,397,777	-	2,397,777
CMAQ incurred costs	25,300	-	25,300
Utility relocation	320,000	-	320,000
Inspection	100,000	-	100,000
Admin & inspection	83,200	-	83,200
Other non-reimbursable costs	-	-	-
<i>Total project cost</i>	<u>2,926,277</u>	<u>-</u>	<u>2,926,277</u>
Expected reimbursement	(2,271,964)	-	(2,271,964)
Township contribution towards project	<u>654,313</u>	<u>-</u>	<u>654,313</u>
Total Trails and Bridges	654,313	-	654,313
TOTAL CAPITAL PURCHASES	\$ 5,558,913	\$ -	\$ 5,558,913

CAPITAL INVESTMENT PROGRAM

Township Building Expansion

Project Location: Township Building
 Estimated Completion Date: 2020

Description: Expand and renovate the Township's administrative offices and Police Department to accommodate current and future staff needs.

Cost Summary:

	Previous Actual	Projected 2018	2019	2020	2021	Project Total
Costs:	\$8,325	\$170,000	\$3,000,000	\$750,000		\$3,928,325
Resources:						
Bond financing			3,750,000			3,750,000
Capital Fund	8,325	170,000				178,325
Total	\$8,325	\$170,000	\$3,000,000	\$750,000	-	\$3,928,325

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 2018	2019	2020	2021	Project Total
Costs:	\$425,543	\$157,621	\$2,926,277			\$3,509,441
Resources:						
Capital Fund	425,543	157,621	654,313			1,237,477
Other – CMAQ grant			2,271,964			2,271,964
Total	\$425,543	\$157,621	\$2,926,677			\$3,509,441

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 2018	2019	2020	2021	Project Total
Costs:	\$295,460		\$500,000	\$1,000,000		\$1,795,460
Resources:						
Bond financing			1,500,000			1,500,000
Capital Fund	295,460					295,460
Total	\$295,460	-	\$500,000	\$1,000,000	-	\$1,795,460

Total future costs are estimated at \$1.5 million for renovation of the barn.

Hickory Park Lighting

Project Location: Hickory Park
 Estimated Completion Date: 2020

Description: Hickory Park is an active recreational facility with four fields. The Township plans to install lighting for some of those fields.

Cost Summary:

	Previous Actual	Projected 2018	2019	2020	2021	Project Total
Costs:			\$450,000			\$450,000
Resources:						
Bond financing			400,000			400,000
Capital Fund			50,000			50,000
Total	-	-	\$450,000	-	-	\$450,000

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, snow and ice removal and for the repair and re-paving of public roadways.

Budget Year	Population (Census - 2010)	Roadway Mileage	Liquid Fuels Allocation
2019	11,227	59.53	\$398,817 (expected)
2018	11,227	58.93	\$397,925 (actual)
2017	11,227	58.43	\$381,158 (actual)
2016	11,227	54.24	\$362,258 (actual)
2015	11,227	54.24	\$310,714 (actual)

ACCOMPLISHMENTS IN 2018

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

GOALS FOR 2019

- Continue the road resurfacing program

Upper Uwchlan Township
Liquid Fuels
Budget

	Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2016	2017	2017	2018	2018	2019	'18 Bud	Inc/(Dec)	2020	2021	2022	2023
	(9/30/18)											
Beginning Cash Balance:						439,752			503,304	559,631	615,958	662,285
INCOME												
04-341-000-000 Interest Earnings	432	4,955	450	8,507	3,500	3,500	-	0%	450	450	450	450
04-389-000-001 Snow Agreement	494	573	475	-	475	475	-	100%	475	475	475	475
04-389-000-002 Turnback Maintenance	14,760	14,760	14,760	14,520	14,760	14,760	-	0%	14,760	14,760	14,760	14,760
04-355-000-002 Motor Fuel Vehicle Taxes	362,258	381,158	371,642	397,925	392,831	398,817	5,986	2%	386,642	401,642	416,642	431,642
Total Income	377,944	401,446	387,327	420,952	411,566	417,552	5,986	102%	402,327	417,327	432,327	447,327
EXPENSES												
04-400-000-074 Equipment Purchase	679	-	-	-	-	-	-	100%	-	-	-	-
 Expenses												
04-432-000-239 Snow & Ice Supplies	43,252	34,281	75,000	49,096	75,000	75,000	-	0%	30,000	30,000	30,000	30,000
04-432-000-250 Vehicle Maintenance & Repair	2,342	1,570	4,000	-	4,000	4,000	-	100%	4,000	4,000	4,000	4,000
04-432-000-450 Snow & Ice Contracted Services	45,161	34,568	60,000	32,930	45,000	45,000	-	0%	50,000	50,000	50,000	50,000
04-438-000-239 Road Project Supplies	77,138	4,158	6,000	-	6,000	6,000	-	#DIV/0!	6,000	6,000	6,000	6,000
04-439-001-250 Resurfacing	170,396	195,798	224,000	305,737	224,000	224,000	-	0%	250,000	265,000	290,000	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	6,000
04-438-000-450 Road Project Contracted Service	592	309	-	-	-	-	-	100%	-	-	-	-
Total Expenses	338,881	270,684	369,000	387,763	552,462	354,000	(198,462)	#DIV/0!	346,000	361,000	386,000	386,000
Total Expenses & Equip Purchases	339,560	270,684	369,000	387,763	552,462	354,000	(198,462)	#DIV/0!	346,000	361,000	386,000	386,000
04-472-000-003 Operating Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Net Income	38,384	130,762	18,327	33,190	(140,896)	63,552	204,448	#DIV/0!	56,327	56,327	46,327	61,327
Cash Balance:												
Resurfacing invoice for 2018 paid in October (incl in Sept activity above)						755,489	-	-	0%	-	-	-
Less: 4Q expenses (estimated)						(305,737)	-	-	0%	-	-	-
Ending Cash Balance:						(10,000)	-	-	0%	-	-	-
						439,752	503,304	204,448	559,631	615,958	662,285	723,612

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. Funding has not yet been allocated for 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.

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 2018

- The Public Works Department performed the following tasks on the Township's Water Protection infrastructure:
 - Repaired or rebuilt 21 inlets
 - Installed one (1) 60' storm water pipe on St. Andrews Lane
- Flushed 6 cross pipes
- Mowed the Township's five basins 30 times
- Street sweeping – 147.5 lane miles of roadway
- Cleaned 1,809 inlets

GOALS FOR 2019

- Continue maintenance and repair of existing stormwater infrastructure
- Retrofit two (2) Township owned stormwater detention basins transitioned them to naturalized wetland areas (Partial PADEP Grant)
- Construct naturalized stormwater detention area at Upland Farms (Partial PADEP Grant)
- Streambank restoration of approximately 700' of an unnamed tributary to the Marsh Creek – Upland Farms (Partial PADEP Grant) – Water Quality Project

Staffing Statistics – as of the end of each year presented

	2019	2018	2017
<u>Full time:</u>			
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

	2019	2018	2017
Storm water basins – privately owned	82	82	82
Storm water basins – Township owned	5	5	5
Storm water inlets	1,809	1,809	1,809
Outlet structures	200	200	200
End-walls	175	175	175
Head-walls	81	81	81

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

	2019	2018	2017
Form a Technical Advisory Committee to address federal mandates concerning water quality and flooding	Fifth year	Fourth year	Third year

**Upper Uwchlan Township
Water Resource Protection Fund
2019 Budget**

			Actual		Actual		Budget		Actual YTD		Budget		Budget		\$ Inc/(Dec)		%		Budget		Budget		Budget	
			2016	2017	2017	2018	2018	2019	'18 Bud	Inc/(Dec)	2020	2021	2022	2023					2020	2021	2022	2023		
			(9/30/18)																					
INCOME																								
08-341-000-010	Interest Earnings	102	819	100	376	600	600	-	-	0%	500	500	500	500					500	500	500	500		
08-361-000-100	Usage Fees	-	-	-	-	-	-	-	#DIV/0!	376,320	752,640	752,640	752,640	752,640										
08-354-000-010	County Grants - VPP	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-					-	-	-	-		
08-354-000-020	State Grants	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-					-	-	-	-		
08-392-000-010	Transfer from General Fund	-	-	-	100,000	-	330,000	330,000	#DIV/0!	225,000	90,000	85,000	90,000	90,000										
	Transfer from Capital Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-					-	-	-	-		
08-392-000-020	Transfer from Municipal Authority	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-					-	-	-	-		
	Miscellaneous Revenue	-	50	-	-	-	282,432	282,432	#DIV/0!	-	-	-	-	-					-	-	-	-		
Total Income		102	869	100	100,376	600	613,032	612,432	#DIV/0!	601,820	843,140	838,140	843,140	843,140										
Expenses																								
08-404-000-311	Legal Expense	-	813	10,000	-	10,000	5,000	(5,000)	-50%	5,000	5,000	5,000	5,000	5,000										
08-406-000-010	Grant Application Fees	-	-	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000	5,000										
08-408-000-010	Engineering	10,261	23,706	5,000	48,080	5,000	5,000	-	0%	10,000	10,000	10,000	10,000	10,000										
08-408-000-020	Feasibility Studies	115,544	-	125,020	-	125,020	-	(125,020)	-100%	-	-	-	-	-					-	-	-	-		
08-408-000-035	Permits	-	3,000	-	374	-	-	-	#DIV/0!	2,500	2,500	2,500	2,500	2,500										
08-420-000-260	Small Tools & Equipment	6,264	-	1,000	805	1,000	1,000	-	0%	4,000	4,000	4,000	4,000	4,000										
08-446-000-101	Allocated Wages	-	-	-	-	-	-	-	#DIV/0!	49,268	264,638	271,834	279,211	279,211										
08-446-000-200	Supplies	8,586	6,145	25,007	3,366	25,007	5,000	(20,007)	-80%	25,000	25,000	25,000	25,000	25,000										
08-446-000-230	Gas & Oil	-	-	1,600	-	1,600	1,600	-	0%	2,000	2,000	2,000	2,000	2,000										
08-446-000-235	Vehicle Maintenance	-	-	3,990	-	3,990	3,990	-	0%	4,000	4,000	4,000	4,000	4,000										
08-446-000-250	Maintenance & Repair	1,619	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000	2,000										
08-446-000-316	Training & Seminars	200	-	2,000	-	2,000	2,000	-	0%	3,000	3,000	3,000	3,000	3,000										
08-446-000-450	Contracted Services	2,428	4,710	60,000	300	60,000	5,000	(55,000)	-92%	728,503	513,133	505,937	498,560	498,560										
08-446-001-250	Maintenance & Repair- MA	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-										
08-446-000-400	Construction	167	-	-	-	-	575,290	575,290	#DIV/0!	-	-	-	-	-										
Total Expenses		145,069	38,374	240,617	52,924	240,617	610,880	370,263	#DIV/0!	840,271	840,271	840,271	840,271	840,271										
Total Expenses		145,069	38,374	240,617	52,924	240,617	610,880	370,263	#DIV/0!	840,271	840,271	840,271	840,271	840,271										
Net Income		(144,967)	(37,505)	(240,517)	47,452	(240,017)	2,152	242,169	#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.

The Township issued \$10,750,000 of General Obligation Bonds, Series of 2019 on December 11, 2018 and which will close in January, 2019. The bond proceeds will be used for both Township purposes and to expand the sewer system operated by the Upper Uwchlan Township Municipal Authority. The portion of the debt service that is attributable to the Municipal Authority will be recorded in the Sewer Fund. Under the Operations Agreement with the Municipal Authority, the Authority has agreed to reimburse the Township for the debt service on the bonds. Please refer to the sections on the Capital Fund and Long Term Debt for more detailed information.

Completion of Construction of Phase II of the Route 100 Wastewater Treatment Plant and Collection System (to be revised)

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 2019**

		Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2016	2017	2017	2018	2018	2019	'18 Bud	Inc/(Dec)	2020	2021	2022	2023
		(9/30/18)											
INCOME													
15-341-000-000	Interest Earnings	3,050	2,487	200	1,341	200	3,000	2,800	1400%	3,000	3,000	3,000	3,000
15-342-000-100	Operation/Management Agreement Fee	367,963	364,563	364,563	94,731	364,563	569,287	204,724	100%	615,488	615,938	616,138	615,988
15-387-000-000	Contributions from Private Sector	347,302	-	-	-	-	-	-	-	-	-	-	-
15-387-000-001	Asset Contribution from Private Sector	4,212,543	-	-	-	-	-	-	-	-	-	-	-
15-392-000-000	Transfer from Municipal Authority	6,827,278	-	-	-	-	-	-	-	-	-	-	-
Total Income		11,758,136	367,050	364,763	96,072	364,763	572,287	207,524	#DIV/0!	618,488	618,938	619,138	618,988
Expenses													
15-400-000-461	Bank Fees	868	853	200	-	200	200	-	0%	200	200	200	200
15-400-000-463	Misc. Expenses	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
15-404-000-100	Legal Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
15-472-000-100	Bond Interest Expense	197,679	194,138	194,563	142,097	194,563	379,287	184,724	100%	395,488	390,938	386,138	380,988
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	363,124	503,233	250,000	-	250,000	-	(250,000)	-100%	-	-	-	-
	Loss on Disposal of Asset	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Expenses		556,557	693,110	440,649	139,540	440,649	375,373	(65,276)	#DIV/0!	391,574	387,024	382,224	377,074
Transfers													
15-492-000-010	Transfer to Municipal Authority	1,073,959	385,000	200,000	-	200,000	-	(200,000)	0%	-	-	-	-
		1,073,959	385,000	200,000	-	200,000	-	(200,000)	0%	-	-	-	-
Total Expenses and Transfers Out		1,630,516	1,078,110	640,649	139,540	640,649	375,373	(65,276)	#DIV/0!	391,574	387,024	382,224	377,074
Net Income		10,127,620	(711,060)	(275,886)	(43,468)	(275,886)	196,914	272,800	#DIV/0!	226,914	231,914	236,914	241,914

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 2018

- 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.
- Integrated (limited functionality) with the traffic signal at Pottstown Pike (S. R. 100) and Conestoga Road (S. R. 401) into the Upper Uwchlan Adaptive Traffic Control System.
- Design and coordination efforts for a traffic signal to be located at Little Conestoga Road and Milford Road

GOALS FOR 2019

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

Upper Uwchlan Township
ACT 209
Budget

	Actual - 9/30/18												
	Actual	Actual	Budget	2016	2017	2018	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget
	2016	2017	2017	2018	2018	2019	'18 Bud	Inc/(Dec)	2020	2021	2022	2023	
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	355	4,252	300	6,426	2,700	7,000	4,300	159%	7,000	7,000	7,000	
09-395-000-000	Transportation Impact Fees	175,251	47,226	45,597	74,688	74,688	-	(74,688)	-100%	-	-	-	
09-380-000-000	Misc Revenue	-	485	-	-	-	-	-	#DIV/0!	-	-	-	
09-395-000-200	Transfer from Capital Fund	270,000	-	-	-	-	-	-	#DIV/0!	-	-	-	
Total Income		445,606	51,963	45,897	81,114	77,388	7,000	(70,388)	#DIV/0!	7,000	7,000	7,000	
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	-	-	-	-	-	-	#DIV/0!	-	-	-	
Total Expenses		572,074	-	-	-	-	-	-	#DIV/0!	-	-	-	
Net Income		(126,468)	51,963	45,897	81,114	77,388	7,000	(70,388)	#DIV/0!	7,000	7,000	7,000	

GLOSSARY

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

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

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

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

Balanced Budget – A budget is considered 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

Electoral Debt - Debt incurred with the approval of the voters

Enterprise Funds – Proprietary fund type used to report an activity for which a fee is 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.

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

NPDES permit – National Pollutant Discharge Elimination System permit. Permits are 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.

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

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

WWTF – Waste Water Treatment Facility