

UPPER UWCHLAN TOWNSHIP
CHESTER COUNTY
COMMONWEALTH OF PENNSYLVANIA

2020 Budget



Budget Workshops – October 8 &
November 12, 2019

Advertised – November 13, 2019

Approved – Monday, December 16, 2019

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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, 2019

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.

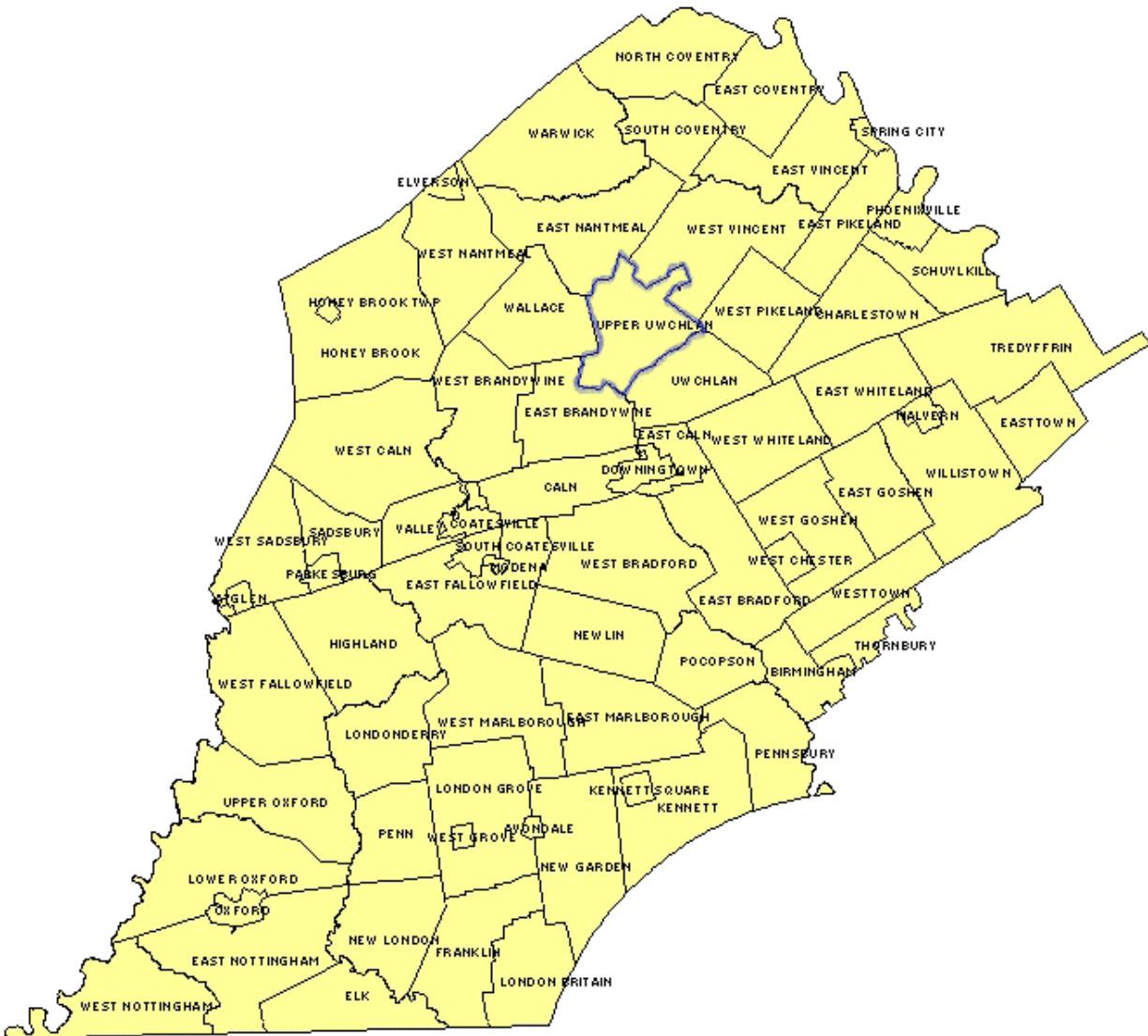
The Township owns over 90 acres of passive and active recreational land in four parks – Upland Farms (56 acres), Hickory Park (32 acres), Fellowship Fields (17 acres) and Larkins Field (7.2 acres). *Refer to the section on "Township Parks" for more information.*

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 2020 – 2024

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

TO: Board of Supervisors

FROM: Shanna Lodge, Acting Township Manager
Jill Bukata, Township Treasurer

RE: 2020 Budget Message

DATE: December 16, 2019

2020 Budget Message

Introduction

We are pleased to present the Township's 2020 budget. As is our practice, the budget has been prepared based on conservative revenue projections and more aggressive expense estimates while balancing the need to deliver core services to the community such as police, public works, building/codes, solid waste and recycling services, fire/emergency medical services, storm water management, traffic management, parks and recreation and planning and zoning.

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

Numerous factors were considered in the preparation of the Budget – both short-term and long-term considerations were addressed. The resignation of Cary Vargo, our Township Manager since 2009, effective November 3, 2019 has left the position open at the present time, with an executive search currently under way. Once a new individual is hired to fill that position there will be more certainty not only on their salary and benefits (family vs. individual healthcare), but perhaps also new perspectives on priorities for 2020 and beyond. We also expect a vacancy due to retirement in the Codes Department.

From a short-term perspective, two major contracts were negotiated in 2019 that will affect 2020 and the following two years. The Township and the Upper Uwchlan Township Police Association negotiated

a three-year contract that runs from January 1, 2020 to December 31, 2022. That contract established the salary and some benefit costs for the twelve-man force for the next three years. Also, the Solid Waste and Recycling contract went into effect August 1, 2018 for a three-year period, determining costs that will be incurred during that period. We continue to be able to use credits (earned through prudent usage of healthcare services) to offset increases in healthcare premiums. Using these credits, we have maintained our healthcare costs at the same level as three years ago.

Land approvals granted during 2019 mean that we expect to see more new homes built and occupied during 2020. The increase in homes was considered in estimating real estate and earned income tax revenues, transfer taxes, building permit fee and sold waste revenues. Accordingly, expenses for solid waste were increased to accommodate the increase in homes that will be served.

All short-term considerations were also included in long-term projections. As a relatively small municipality, the Township plans about 3-5 years into the future. Most of the Township's long-term goals rely on the availability, and success in being awarded, state or federal grant money to offset the costs of major capital projects. There is very little land left to be developed once current projects are completed. Other than needed improvements to our parks or other facilities, our projects tend to be those mandated by federal or state regulations. The Township began work on a far-ranging plan for Storm Water Management about 5 years ago. A separate Water Resource Protection Fund was funded in 2014 and consultants were hired to assist us in developing a plan to address this issue which is an unfunded mandate from the federal government to the Pennsylvania DEP. Our Public Works department has been spending increasing amounts of time working on inlet repair and other related projects. In 2020 as other capital projects are completed, the Township will focus more attention on planning for storm water management into the future. This is the most significant issue affecting the Township now and in the future.

The Year 2019 in Review

At the end of fiscal 2019, it is expected that the Township's General Fund will have an excess of revenues over expenditures of an estimated \$600,000 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 that delivery. As an example, the contract for trash and recycling services was due for renewal in the summer of 2019. We received bids that indicated we could save taxpayer money by awarding the solid waste (trash) contract to one vendor and the recycling contract to a different vendor. Consideration was given to whether this would be confusing for our residents and ultimately it has worked out very well.

Our capital improvement projects were a large focus in 2019 as we began renovating and expanding the Township's Administration Building at 140 Pottstown Pike. This is a multi-year project which began in 2017 with a study to determine our needs in terms of space; in 2018, architects were engaged and plans were produced, reviewed, and approved by staff and the Board of Supervisors. The building was vacated in mid-April 2019 and the administrative staff relocated to temporary office space in Eagleview, Uwchlan Township. Unfortunately, we were unable to find office space within the Township that was suitable for our needs. The Police Department rented a work trailer, which is located at the Township's Milford Road property. As of this writing, the site work has been completed, the buildout to the new

footprint is done and the building is under roof. Interior construction will continue this winter and it is expected that the building will be ready for occupancy by May 1, 2020.

We are pleased to announce that the Park Road Reconstruction and Trail Installation project has been completed! The project, which connected the village of Eagle with Marsh Creek State Park, involved extensive stormwater reconstruction, relocation of utility poles, and the repaving of Park Road from Moore Road to the State Park. This project, which began its initial planning some years ago, met with many obstacles along the way. Our elected officials and staff persevered, and we are happy to report that our residents are enjoying the trail.

The Township's debt service increased in 2019 with two new debt issues. In January 2019, General Obligation Bonds, Series of 2019 were issued in the amount of \$10,750,000. Of that amount, \$5,280,000 is self-liquidating debt 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 provide households with failing onsite septic systems with public sewer. The remaining \$5,470,000 is being used for the Township Administration building expansion and for the Upland Farms Community Center and smaller projects at the Township parks.

In September, the Township issued \$5,105,000 General Obligation Bonds, Series A of 2019 in a current refunding of the general obligation bonds that were issued in 2014. The general obligation bonds, Series A of 2019 are completely self-liquidating. The 2014 bonds were refunded on December 1, 2019 and are no longer an obligation of the Township. The Township realized a net present value savings of \$567,000 (or 11.14% of refunded principal) by refunding the 2014 bonds. All debt related to sewer infrastructure is completely self-liquidating with the debt service being funded by user fees paid to the Upper Uwchlan Township Sewer Authority.

Total Township debt increased from \$5,432,507 at December 31, 2018 to \$15,796,443 as of December 31, 2019. Of that total, \$10,335,000 is self-liquidating debt

The 2020 Budget

Revenue

The major sources of revenue to the Township are the earned income tax (54.5%) and real estate property taxes. Earned income tax revenues in 2019 exceeded the 2019 budget and were increased only 3% in the 2020 budget. We believe that we will meet or surpass this increase; a small increase is in keeping with our practice of budgeting revenues conservatively.

Property tax revenues have been increased slightly due to the increase in assessed valuation based upon increasing home values and the addition of new residential and commercial properties. The real estate property tax makes up approximately 15.2% of the Township's annual revenue. Other regular revenue sources include the real estate transfer tax (7.8%), cable franchise fees (3.2%), and permit fees (5.7%). Revenue from the real estate transfer tax continues to trend upward on the strength of both re-sales and new residential/commercial development within the Township. Strong re-sale figures and new development in the Township are a testament to the easily recognizable high quality of life in the community – our advantageous geography, proximity to employment centers, and the excellent Downingtown Area School District.

Operating Budget

The Township's 2020 General Fund operating budget totals **\$6,143,108** before operating transfers used to fund capital projects in the community. This budget includes all operational costs for Township Administration, the Police Department, Public Works Department, Building/Codes Department, Park and Recreation, Fire and Emergency Services, General Planning and Zoning, and the operation of our various Boards and Commissions. The decrease of 1% from 2019 is related to how we will pay for road resurfacing projects in 2020. In 2019, the General Fund spent approximately \$223,000 on road repaving. The Liquid Fuels Fund may *only* be used for projects that affect and improve Township roads. Although the Township has spent the same amount for several years to improve the roads, the cash balance in the Liquid Fuels Fund has been steadily increasing and has adequate funds available to pay for the entire portion of resurfacing in 2020.

Liquid Fuels Budget

The 2020 budget totals **\$621,254**. This budget is used for snow/ice control and roadway repair and paving. The Public Works Department has set a goal to repair and re-pave Township roads every 18 years or approximately 2.7 miles of roadway annually. Revenue in the Liquid Fuels Fund is received from the Commonwealth of Pennsylvania based upon the Township's population and roadway miles. Revenues are expected to increase annually based on increases in population, added roadway miles through dedication and increased revenue from the 2014 transportation funding bill. The Township will spend \$513,444 on road resurfacing – the same amount as in 2019 but will fund it completely through the Liquid Fuels Fund instead of partially from the General Fund.

Capital Fund Budget

The 2020 Capital Fund budget is **\$3,918,539**. The most significant portion is the cost to complete the Township's Administration building which is currently under construction. This project is funded through the offering of the General Obligation Bonds, Series of 2019. The interest and principal payments for the portion of that bond offering retained by the Township (the other portion is being used for the Municipal Authority projects) are included as expenses of the Capital Fund. Also, work is planned to begin on the Upland Farms Community Center during 2020. This will be a multi-year project with work progressing as funds are available. We also plan to purchase a new police car and additional equipment for the Public Works Department.

Closing

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

2020 Budget – All Funds

Fund	2020 Budget	2019 Budget	+/- (%)
General Fund	\$6,143,108	\$6,203,132	(1.0%)
Capital Reserve Fund	3,918,539	5,190,756	(25.0%)
Solid Waste Fund	914,796	956,278	(4.3%)
Water Resource Protection Fund	560,351	610,880	(8.2%)
Liquid Fuels Fund	621,254	354,000	75.5%
ACT 209 Traffic Impact Fee Fund	0	0	-
Sewer Fund	328,064	365,980	(10.4%)
Total All Budgets	\$12,486,112	\$13,681,026	(8.7%)

Upper Uwchlan Township
Budget - 2020

Budget Summary for 2020 - All Funds

	General Fund	Solid Waste Fund	Capital Fund	Act 209 Fund	Liquid Fuels Fund	Water Resource Protection Fund	Sewer Fund	Total
Budgeted Revenues:								
Property taxes	\$ 1,602,350							\$ 1,602,350
Earned income taxes	3,804,545							3,804,545
Licenses and permits	395,100							395,100
Interest, dividends and rents	74,000	\$ 10,000	\$ 20,000	\$ 12,000	\$ 14,000	\$ 600	\$ 3,000	133,600
Intergovernmental revenues	593,229	25,000	5,800	-	409,318	282,432	-	1,315,779
Charges for services/fees	224,550	1,061,444	-	478,470	-	-	572,794	2,337,258
Miscellaneous revenue/other	283,500	-	5,000	-	-	-	-	288,500
Total Revenues	6,977,274	1,096,444	30,800	490,470	423,318	283,032	575,794	9,877,132
Budgeted Expenditures:								
Current:								
General government	1,367,846	-	2,352,592	-	-	-	-	3,720,438
Public Safety	3,180,271	-	51,100	-	-	-	-	3,231,371
Health and welfare	29,408	-	-	-	-	-	-	29,408
Public works - highways and streets	1,112,669	-	339,051	-	621,254	560,351	-	2,633,325
Public works - sanitation	-	914,796	-	-	-	-	-	914,796
Culture and recreation	443,598	-	925,208	-	-	-	-	1,368,806
Other	9,316	-	(12,355)	-	-	-	(9,729)	(12,769)
Debt service:								-
Principal	-	-	52,489	-	-	-	-	52,489
Interest	-	-	210,455	-	-	-	337,794	548,249
Total Expenditures	6,143,108	914,796	3,918,539	-	621,254	560,351	328,064	12,486,112
Excess (Deficiency) of Revenues over (under) Expenditures	834,167	181,648	(3,887,739)	490,470	(197,936)	(277,319)	247,729	(2,608,980)
Other Financing Sources (Uses)								
Transfers in	-	-	668,000	-	-	300,000	-	968,000
Transfers out	818,000	150,000	-	-	-	-	-	968,000
Total Other Financing Sources (Uses)	(818,000)	(150,000)	668,000	-	-	300,000	-	-
Net Change in Fund Balances	16,167	31,648	(3,219,739)	490,470	(197,936)	22,681	247,729	(2,608,980)
Fund Balances, Beginning of year (1/1/2020)	5,396,379	598,422	5,327,158	686,071	650,431	73,797	17,313,780	30,046,038
Fund Balances, End of Year (12/31/2020)	\$ 5,412,545	\$ 630,070	\$ 2,107,419	\$ 1,176,541	\$ 452,495	\$ 96,478	\$ 17,561,510	\$ 27,437,058

Upper Uwchlan Township
Budget - 2020

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, 2018	\$ 4,446,379	\$ 414,421	\$ 1,106,915	\$ 533,143	\$ 440,076	\$ 98,701	\$ 17,354,730	\$ 24,394,365
Net income through Sept. 30, 2019 (excludes transfers in/out)	1,265,476	363,317	4,110,243	9,579	235,715	(22,994)	(41,600)	5,919,736
<u>Planned transfers through Dec. 31, 2019</u>								
To Capital Fund	(150,000)	-	150,000	-	-	-	-	-
To Capital Fund - debt reduction	-	-	-	-	-	-	-	-
To Water Resource Protection Fund	-	-	-	-	-	-	-	-
To Municipal Authority	-	-	-	-	-	-	-	-
Projected net income (loss) - 4Q 2019	(165,476)	(179,316)	(40,000)	143,349	(25,360)	(1,910)	650	(268,063)
Projected Fund Balance, December 31, 2019	\$ 5,396,379	\$ 598,422	\$ 5,327,158	\$ 686,071	\$ 650,431	\$ 73,797	\$ 17,313,780	\$ 30,046,038

Fund Balance, December 31, 2019	5,396,379	598,422	5,327,158	686,071	650,431	73,797	17,313,780	30,046,038
Budgeted net income	834,167	181,648	(3,887,739)	490,470	(197,936)	(277,319)	247,729	(2,608,980)
<u>Transfers budgeted:</u>								
To Capital Fund	(518,000)	(150,000)	668,000	-	-	-	-	-
To Capital Fund - debt reduction	-	-	-	-	-	-	-	-
To Water Resource Protection Fund	(300,000)	-	-	-	-	300,000	-	-
To Municipal Authority - construction	-	-	-	-	-	-	-	-
Municipal Authority - transfer of new construction	-	-	-	-	-	-	-	-
To Act 209 Fund	-	-	-	-	-	-	-	-
Projected Fund Balance, December 31, 2020	\$ 5,412,545	\$ 630,070	\$ 2,107,419	\$ 1,176,541	\$ 452,495	\$ 96,478	\$ 17,561,510	\$ 27,437,058

Projected Change in Fund Balance	\$ 16,167	\$ 31,648	\$ (3,219,739)	\$ 490,470	\$ (197,936)	\$ 22,681	\$ 247,729	\$ (2,608,980)
Percentage change in Fund Balance	0.30%	5.29%	-60.44%	71.49%	-30.43%	30.73%	1.43%	-8.68%

Fund Balance Retention:

General operating expenditures (budgeted) in 2020 (not including transfers)	6,143,108
Fund balance retention - per policy at 35%	\$ 2,150,088

**UPPER UWCHLAN TOWNSHIP
2020 BUDGET
CASH FLOW PROJECTION**

	Actual 2018	Actual 9/30/2019*	Projected 12/31/2019 (3 months)	2020	2021	2022	2023	2024
General Fund								
Beginning General Fund	\$ 3,603,648	\$ 4,126,997	\$ 5,525,695	\$ 5,210,219	\$ 5,226,385	\$ 5,372,452	\$ 5,553,487	\$ 5,815,594
Accrual adjustment	7,230	133,222	-	-	-	-	-	-
Revenue	6,803,481	5,905,643	594,357	6,977,274	7,311,115	7,255,478	7,092,643	7,073,641
Expense	(5,587,362)	(4,640,167)	(759,833)	(6,143,108)	(6,290,049)	(6,334,442)	(6,545,536)	(6,665,771)
Transfer to Water Resource Protection	-	-	-	(300,000)	(225,000)	(90,000)	(85,000)	(90,000)
Reduction of long term debt (4Q)	-	-	-	-	-	-	-	-
Transfer to Capital	(700,000)	-	(150,000)	(518,000)	(650,000)	(650,000)	(200,000)	(100,000)
Ending General Fund Cash	4,126,997	5,525,695	5,210,219	5,226,385	5,372,452	5,553,487	5,815,594	6,033,464
Solid Waste Fund								
Beginning Solid Waste Cash:	537,842	394,880	824,643	635,595	667,243	705,091	750,320	786,439
Accrual adjustment	2,993	66,446	-	-	-	-	-	-
Revenue	1,074,477	1,025,268	25,000	1,096,444	1,161,206	1,193,300	1,211,219	1,223,231
Expense	(870,432)	(661,952)	(214,048)	(914,796)	(923,358)	(948,071)	(975,100)	(1,009,511)
Reduction of long term debt (4Q)	-	-	-	-	-	-	-	-
Transfer to Capital	(350,000)	-	-	(150,000)	(200,000)	(200,000)	(200,000)	(180,000)
Ending Solid Waste Fund Cash	394,880	824,643	635,595	667,243	705,091	750,320	786,439	820,159
Liquid Fuels								
Beginning Liquid Fuels Cash:	435,835	439,480	831,989	806,629	608,693	577,567	441,441	390,315
Accrual adjustment	(18,667)	156,794	-	-	-	-	-	-
Revenue	425,051	439,405	950	423,318	433,318	443,318	453,318	463,318
Expense	(402,739)	(203,690)	(26,310)	(621,254)	(464,444)	(579,444)	(504,444)	(504,444)
Transfer from General Fund	-	-	-	-	-	-	-	-
Ending Liquid Fuels Fund Cash	439,480	831,989	806,629	608,693	577,567	441,441	390,315	349,189
Act 209 Fund								
Beginning Act 209 Fund Cash:	449,040	533,143	542,722	686,071	1,176,541	1,188,541	1,200,541	1,212,541
Accrual adjustment	-	-	-	-	-	-	-	-
Revenue	84,103	9,579	143,349	490,470	12,000	12,000	12,000	12,000
Transfer from Capital Fund	-	-	-	-	-	-	-	-
Expense	-	-	-	-	-	-	-	-
Ending Act 209 Fund Balance Cash	533,143	542,722	686,071	1,176,541	1,188,541	1,200,541	1,212,541	1,224,541
Water Resource Protection Fund								
Beginning Storm Water Mgt Fund Cas	61,350	98,701	75,707	73,797	396,478	938,298	1,721,438	2,499,578
Accrual adjustment	(3,393)	-	-	-	-	-	-	-
Revenue	1,025	1,624	90	583,032	377,820	754,140	754,140	754,140
Expense	(60,281)	(24,618)	(2,000)	(560,351)	(61,000)	(61,000)	(61,000)	(61,000)
Transfer from General Fund	100,000	-	-	300,000	225,000	90,000	85,000	90,000
Transfer from Municipal Authority	-	-	-	-	-	-	-	-
Ending Water Resource Protection Fu	98,701	75,707	73,797	396,478	938,298	1,721,438	2,499,578	3,282,718
Sewer Fund								
Beginning Sewer Fund Cash:	103,446	104,556	106,453	108,353	110,153	111,953	113,753	115,553
Accrual adjustment	(6,776)	46,053	-	-	-	-	-	-
Purchase of capital assets	-	-	-	-	-	-	-	-
Principal pay'ts Bonds-Series of 2014	(175,000)	-	(185,000)	-	-	-	-	-
Principal pay'ts Bonds-Series of 2019	-	-	(5,000)	(30,000)	(30,000)	(30,000)	(30,000)	(35,000)
Principal pay'ts Bonds-Series A of 2011	-	-	(25,000)	(205,000)	(210,000)	(215,000)	(215,000)	(220,000)
Interest income	7,572	2,072	2,100	2,000	2,000	2,000	2,000	2,000
Interest expense	(189,025)	(138,159)	(138,690)	(337,794)	(332,944)	(327,994)	(322,944)	(318,819)
Revenue - from Municipal Authority	364,339	91,931	353,690	572,794	572,944	572,994	567,944	573,819
Other cash receipts	-	-	-	-	-	-	-	-
Expense	-	-	(200)	(200)	(200)	(200)	(200)	(200)
Transfer from General Fund	-	-	-	-	-	-	-	-
Transfer (to)/from Municipal Authority	-	-	-	-	-	-	-	-
Ending Sewer Fund Balance Cash	104,556	106,453	108,353	110,153	111,953	113,753	115,553	117,353

**UPPER UWCHLAN TOWNSHIP
2020 BUDGET
CASH FLOW PROJECTION**

	Actual 2018	Actual 9/30/2019*	Projected 12/31/2019 (3 months)	2020	2021	2022	2023	2024
Capital Fund								
Beginning Capital Fund Cash:	1,332,202	1,118,283	5,180,580	4,594,232	1,576,812	1,548,464	1,660,494	1,985,494
Accrual adjustment	(77,164)	(47,947)	-	-	-	-	-	-
Proceeds of GO Bonds - Series of 201	-	5,656,037	-	-	-	-	-	-
Grant - Commonwealth of Pa (Park Rd Trail)	-	1,080,337	1,249,452	-	-	-	-	-
Transfers from/(to):								
General Fund	600,000	-	150,000	518,000	650,000	650,000	200,000	100,000
Solid Waste	375,000	-	-	150,000	200,000	200,000	200,000	180,000
Act 209 Fund	-	-	-	-	-	-	-	-
Sale of fixed assets	10,100	-	-	5,000	5,000	5,000	5,000	5,000
Interest	23,405	109,386	30,000	20,000	20,000	20,000	20,000	20,000
Other income	342,283	-	-	5,800	-	-	-	-
Township properties:	-	-	-	-	-	-	-	-
Township building	(157,795)	(891,194)	(500,000)	(2,318,092)	(5,000)	(5,000)	(5,000)	(5,000)
Public Works building	(27,296)	(59,163)	-	(34,500)	-	-	-	-
Milford Road property	-	-	-	-	-	-	-	-
Township - general items	-	-	-	-	(5,000)	(5,000)	(5,000)	(5,000)
Police Vehicles	(52,548)	(131,088)	-	(51,100)	(50,000)	(50,000)	(40,000)	(40,000)
Police - Other Capital Purchases	-	-	-	-	-	-	-	-
Purchase Codes Dept. vehicle	-	-	-	-	-	-	-	-
Public Works Equipment/truck	(93,200)	(19,327)	-	(271,952)	-	-	-	-
Parks:								
General	(20,494)	(26,842)	-	-	(15,000)	(15,000)	(15,000)	(15,000)
Hickory Park	(172,863)	-	-	(158,358)	(5,000)	(5,000)	(5,000)	(5,000)
Fellowship Fields	-	(7,998)	-	-	(100,000)	(15,000)	(15,000)	(15,000)
Upland Farms	(44,452)	(53,277)	-	(753,000)	(665,000)	(665,000)	(15,000)	(15,000)
Larkins Field	-	-	-	-	-	-	-	-
Eagle Crossroads	(446,111)	(17,161)	(40,000)	-	-	-	-	-
Park Road Trail - Phase IV	(193,965)	(1,314,337)	(1,475,800)	(3,850)	-	-	-	-
Eagle Village Trail Extension	(234)	-	-	-	-	-	-	-
Lyndell Road Bridge	-	-	-	(8,585)	-	-	-	-
Traffic Signals	-	(13,932)	-	(58,514)	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-
Expenses-Principal & Interest	(278,585)	(201,199)	-	(58,269)	(58,348)	(2,970)	-	-
Principal on GO Bonds-Series of 2019	-	-	(140,000)	(165,000)	(170,000)	(230,000)	(235,000)	(235,000)
Interest on GO Bonds-Series of 2019	-	-	(184,999)	(204,675)	(200,550)	(195,450)	(188,550)	(188,550)
Ending Capital Fund Cash	1,118,283	5,180,580	4,594,232	1,576,812	1,548,464	1,660,494	1,985,494	2,190,494

Beginning Cash UUT	6,816,040	13,087,787	12,114,894	9,762,304	10,442,365	11,441,473	12,805,513
Ending Cash UUT	13,087,787	12,114,894	9,762,304	10,442,365	11,441,473	12,805,513	14,017,918

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.

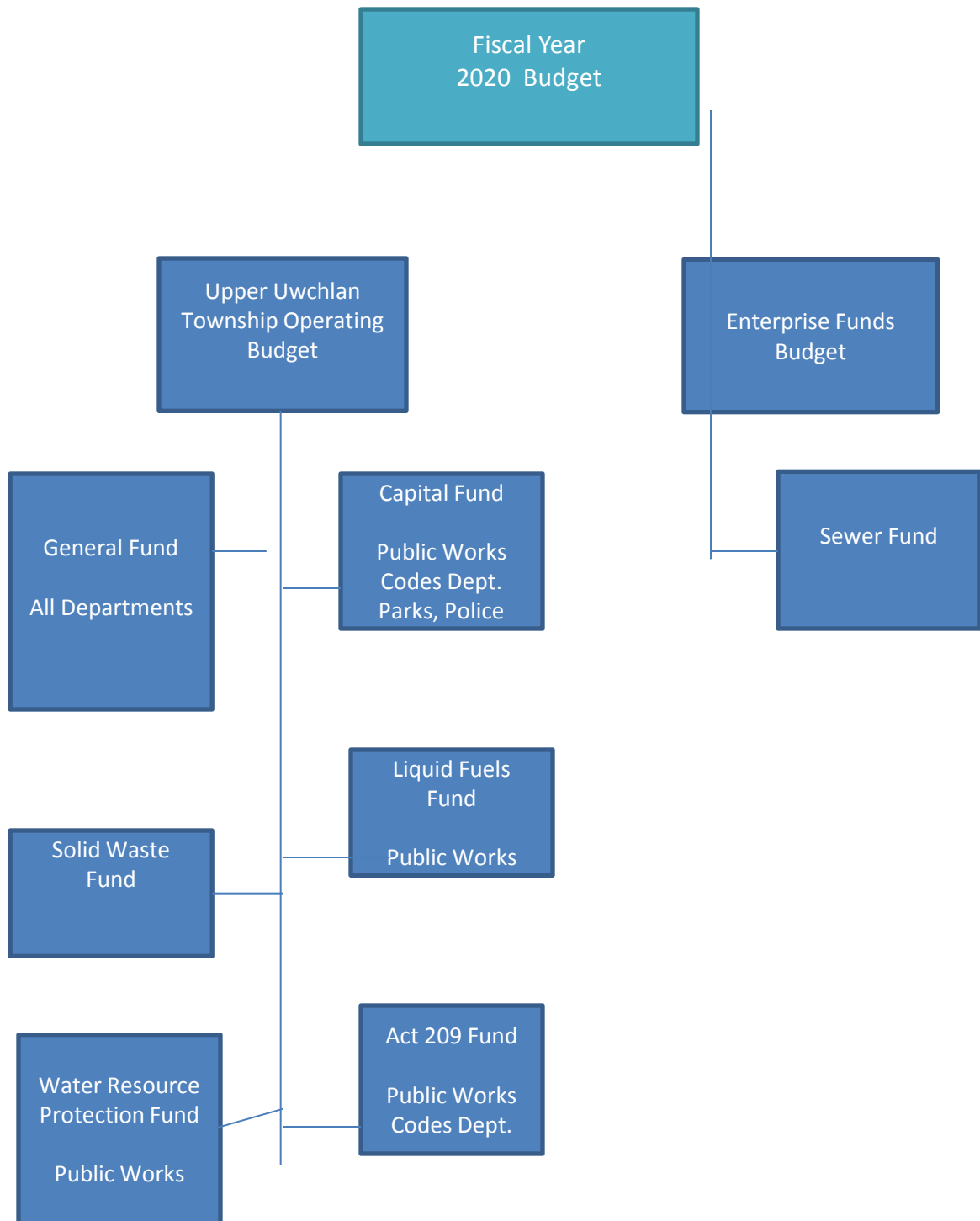
FIDUCIARY FUNDS

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 2019 actuals in preparation for 2020 budget meetings	August 23, 2019	
Department heads notify Treasurer and Township Manager of any large increases they are submitting in the 2020 Budget (ie – personnel, capital)	August 30, 2019	
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 30, 2019	
Department heads submit data for 2019/2018 actual performance measures	September 6, 2019	
Department heads meet with Township Manager and Treasurer to review goals for 2020	September 23, 2019	
Treasurer incorporates requests from department heads into budget and updates minor expense line items	September 27, 2019	
Capital budget items are reviewed	October 2, 2019	
Treasurer prepares and delivers the initial 2020 Budget package to the Board of Supervisors for their review	October 8, 2019	
Initial presentation of the 2020 Budget to the Board of Supervisors for the following departments: <i>Police</i> <i>Codes</i> <i>Public Works</i> <i>Solid Waste Fund</i> <i>Liquid Fuels Fund</i> <i>Act 209 Fund</i>	October 8, 2019 (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>Water Resource Protection Fund</i> <i>Sewer Fund</i>	November 12, 2019	
Township Manager requests Supervisors to authorize advertising the budget	November 12, 2019 (Tuesday workshop)	
Budget is advertised in the Daily Local News as required by Pa. Statute (20 business days prior)	November 14, 2019	November 26, 2019
Supervisors discuss budget, request any final changes	December 10, 2019	
Township Manager presents the final budget to the Supervisors and recommends voting to accept it	December 16, 2019	December 31, 2019

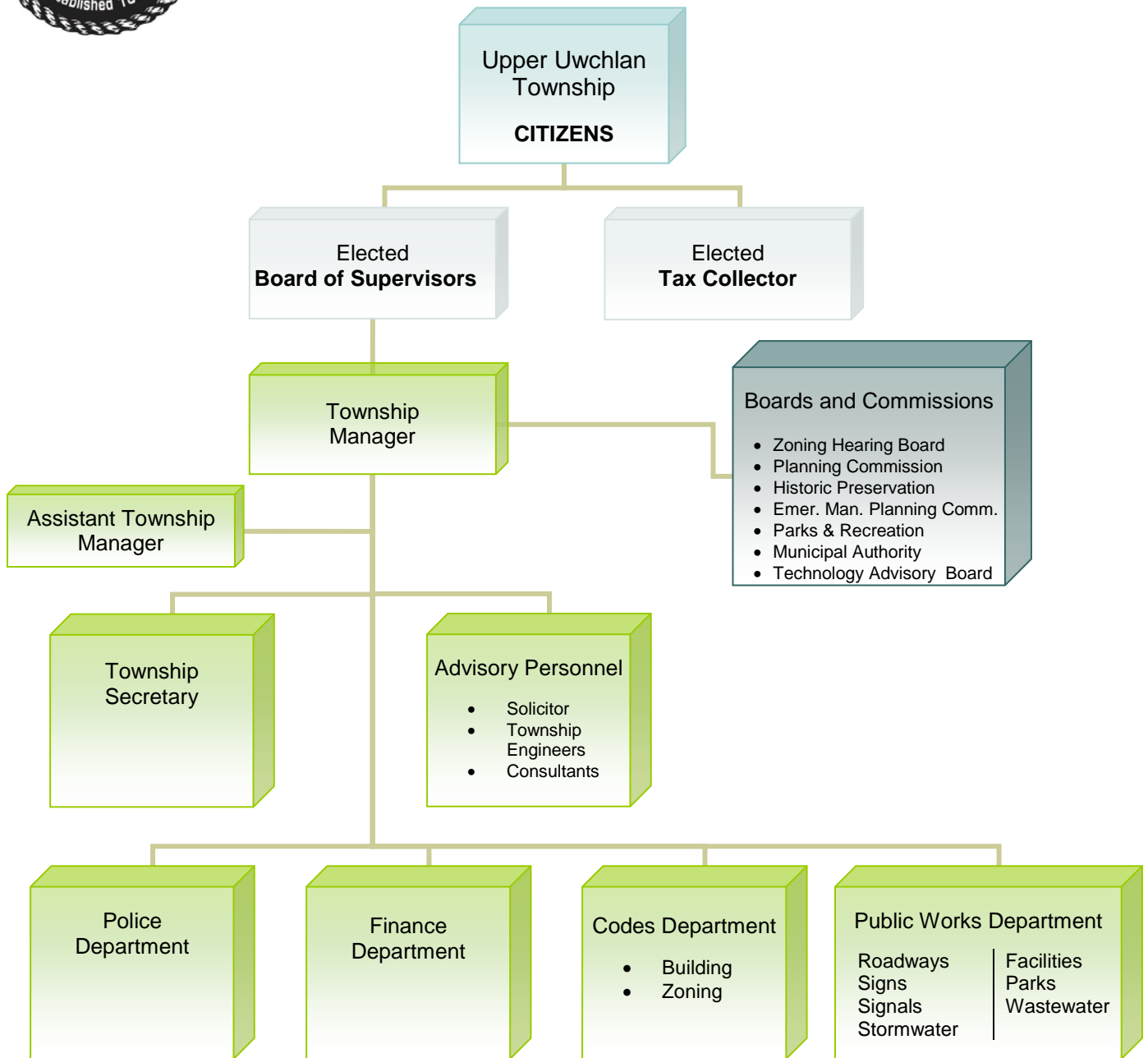
Process for Budget Amendments

The Second Class Township Code of Pennsylvania permits an Adopted Budget to be re-opened and revised during the month of January following the election of any new member of the Board of Supervisors. The amended Budget must be advertised to provide the public with ten (10) days to inspect and review the new Budget prior to its legal adoption. Any amended budget must be adopted by the Board of Supervisors on or before the fifteenth (15th) day of February. The budget may be amended at any time during the year, but that is not our normal practice.

The Township elected a new supervisor to the Board of Supervisors in November, 2019 so this Budget is subject to being re-opened in January, 2020.



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

	2020	2019	2018
Full Time:			
Executive	6	6	6
Codes Department	3	3	3
Police Department	12	12	12
Public Works Department	6	6	6
Public Works – Facilities	3	3	3
Total	30	30	30
Part Time/Seasonal:			
Executive	0	0	0
Codes Department	0	0	0
Police Department	2	1	1
Public Works Department	1	1	1
Public Works – Facilities *	0	0	0
Total	3	2	2

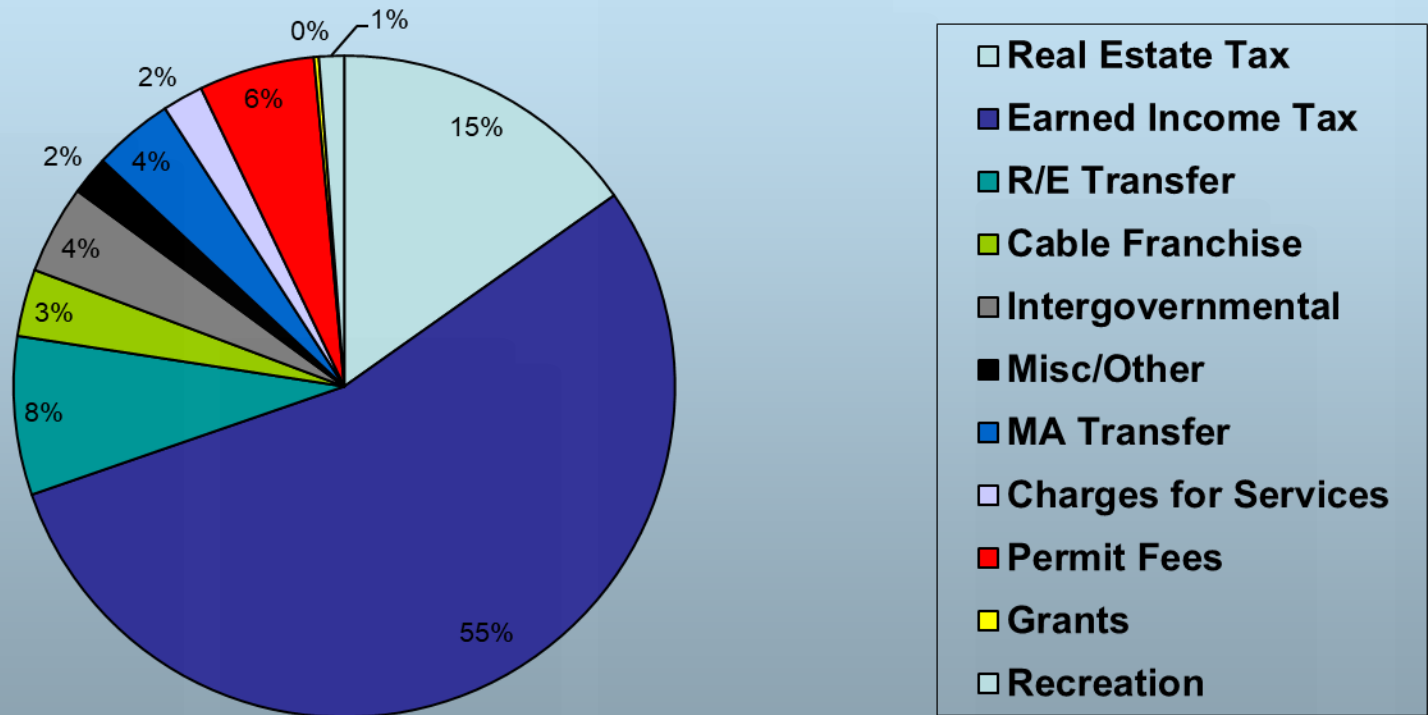
Statistics are as of the end of each year presented. The Public Works Department hires three to four seasonal workers during the summer months – usually May through September - to maintain the grass in the Township parks and near roadways. They are not included in the numbers presented above because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

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

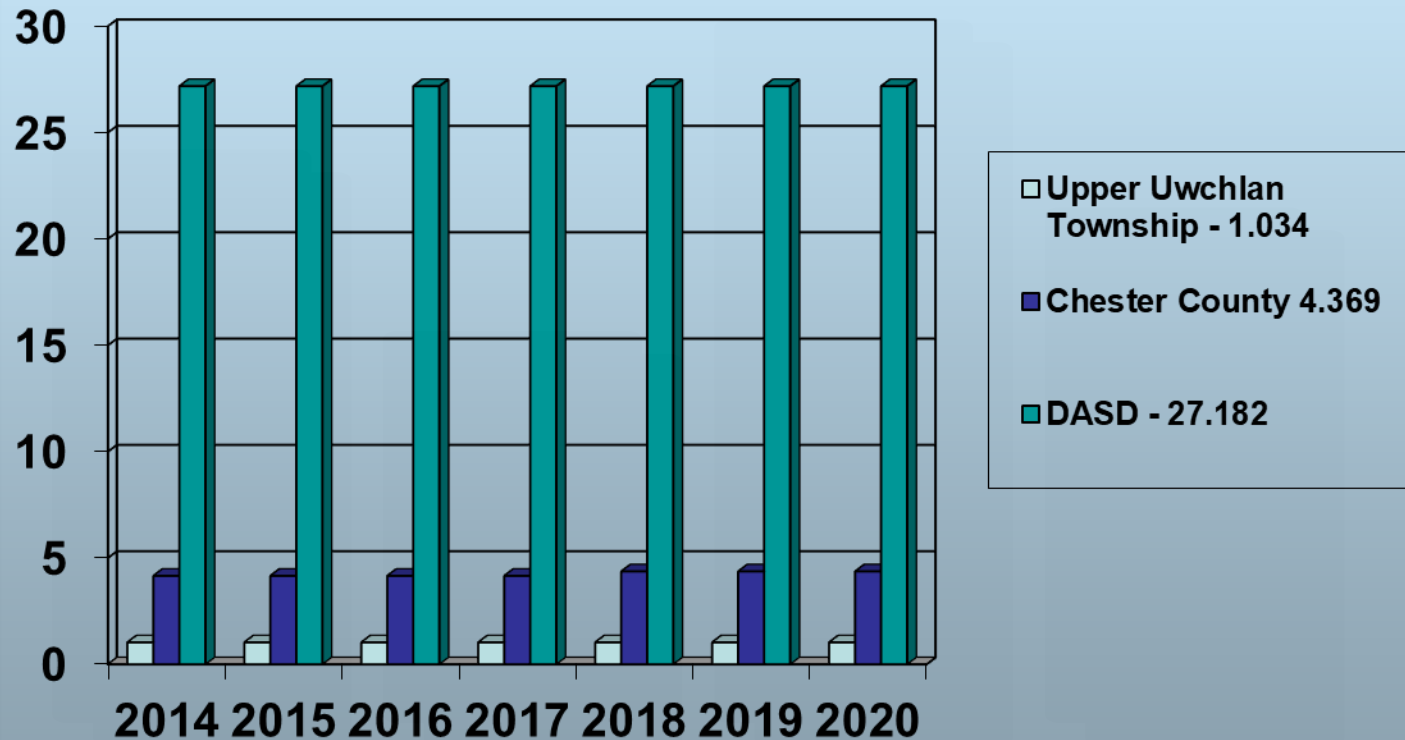
**UPPER UWCHLAN TOWNSHIP
2020 BUDGET SUMMARY - GENERAL FUND**

	Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2017	2018	2018	9/30/19	2019	2020	19 Budget	Inc/(Dec)	2021	2022	2023	2024
INCOME												
Total 301 PROPERTY TAXES	1,001,411	970,056	988,600	940,666	989,100	996,100	7,000	1%	1,013,100	1,026,600	1,034,100	1,039,100
Total 301.7 HYDRANT TAX	69,734	58,214	65,000	67,834	65,000	65,000	-	0%	67,000	68,000	69,000	70,000
Total 310 EARNED INC & TRANSFER TAX	4,092,162	4,143,514	4,208,846	3,686,886	4,200,096	4,345,795	145,699	3%	4,553,136	4,569,498	4,543,663	4,580,662
Total 320 PERMITS	457,861	438,221	504,600	306,079	299,100	395,100	96,000	32%	515,100	431,100	287,100	227,100
Total 321 CABLE FRANCHISE FEES	250,189	235,700	250,000	171,445	250,000	225,000	(25,000)	-10%	223,000	221,000	219,000	217,000
Total 331 FINES/394 POLICE ACTIVITY	56,498	61,308	53,500	39,184	55,500	50,500	(5,000)	-9%	50,500	50,500	50,500	50,500
Total 341 INTEREST EARNNGS	22,957	45,972	18,000	47,925	30,000	50,000	20,000	67%	50,000	50,000	50,000	50,000
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	-	-	148,448	-	16,808	16,808	-	0%	1,808	1,808	1,808	1,808
Total 355/356 INTERGOVERNMENTAL REVENUES	274,919	279,862	257,400	309,461	257,600	302,600	45,000	17%	302,600	302,600	302,600	302,600
Total 361 CHARGES FOR SERVICE/FEES	139,609	125,731	187,850	51,697	138,850	138,850	-	0%	138,350	138,350	138,350	138,350
Total 367 CULTURE & RECREATION	135,180	154,107	90,200	42,520	90,700	85,700	(5,000)	-6%	90,700	90,200	90,700	90,700
Total 380 MISC INCOME	24,013	68,034	8,000	17,344	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
Total 392 INTERFUND TRANSFER	212,464	212,332	234,219	206,602	265,446	273,821	8,375	3%	273,821	273,821	273,821	273,821
Total Income	6,760,997	6,817,051	7,038,663	5,905,643	6,690,200	6,977,274	287,074	4%	7,311,115	7,255,478	7,092,643	7,073,641
EXPENSES												
Total 400 GENERAL GOVERNMENT	65,160	93,873	63,975	51,563	73,341	72,745	(596)	-1%	72,745	72,745	72,745	72,745
Total 401 EXECUTIVE	697,398	691,006	730,485	546,809	722,630	795,265	72,635	10%	815,693	841,357	865,339	890,137
Total 402 AUDIT	26,350	25,800	27,100	27,550	27,300	28,500	1,200	4%	29,800	31,000	31,900	33,100
Total 403 TAX COLLECTION	26,995	26,383	26,554	10,875	14,035	14,034	(1)	0%	14,034	14,274	14,452	14,585
Total 404 LEGAL	35,926	33,862	45,000	31,825	45,000	45,000	-	0%	39,500	39,500	39,500	39,500
Total 407 COMPUTER	144,995	133,868	92,970	74,312	92,070	114,200	22,130	24%	111,700	111,700	111,700	111,700
Total 408 ENGINEERING	152,327	121,980	159,500	77,751	169,500	169,500	-	0%	194,500	194,500	194,500	194,500
Total 409 TOWNSHIP PROPERTIES	141,730	122,466	135,084	213,766	218,623	174,370	(44,253)	-20%	145,936	145,936	145,936	145,936
Total 410 POLICE EXPENSES	1,964,317	2,078,799	2,118,661	1,670,087	2,227,139	2,346,296	119,157	5%	2,410,661	2,479,583	2,539,392	2,599,833
Total 411-412 FIRE & AMBULANCE	390,255	373,399	402,437	355,743	395,137	378,137	(17,000)	-4%	384,138	387,446	390,813	394,245
Total 413 CODES ADMINISTRATION	385,711	389,654	435,074	289,174	417,847	426,321	8,474	2%	433,851	446,239	439,425	450,884
Total 414 PLANNING & ZONING	2,628	6,080	22,300	8,304	49,300	39,300	(10,000)	-20%	27,300	27,300	27,300	27,300
Total 415/422/456 EMERGENCY OPERATIONS/OTHER	26,102	27,505	35,081	25,814	40,164	42,258	2,094	5%	41,889	42,024	42,163	42,306
Total 433 SIGNS	6,815	3,063	6,000	3,222	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
Total 434 SIGNALS	19,405	40,420	183,300	48,627	26,632	35,000	8,368	31%	20,000	20,000	20,000	20,000
Total 438 PUBLIC WORKS	999,906	1,109,268	1,103,206	945,211	1,230,867	1,008,268	(222,599)	-18%	1,142,004	1,074,541	1,204,073	1,222,702
Total 454 PARK & RECREATION	352,239	322,212	366,815	259,498	445,044	443,598	(1,446)	0%	398,298	398,298	398,298	398,298
Total 459 HISTORICAL COMMISSIONS	148	1,294	2,500	36	2,500	4,316	1,816	73%	2,000	2,000	2,000	2,000
Total Expenses before Operating Transfers	5,438,407	5,600,932	5,956,041	4,640,167	6,203,129	6,143,108	(60,021)	-1%	6,290,049	6,334,442	6,545,536	6,665,771
Net Income before Operating Transfers	1,322,590	1,216,119	1,082,622	1,265,476	487,071	834,167	347,096	71%	1,021,066	921,036	547,107	407,871
Total Operating Transfers	(950,000)	(700,000)	(1,200,000)	-	(480,000)	(818,000)	(338,000)	70%	(875,000)	(740,000)	(285,000)	(190,000)
Total Expenditures	6,388,407	6,300,932	7,156,041	4,640,167	6,683,129	6,961,108	277,979	4%	7,165,049	7,074,442	6,830,536	6,855,771
Net Income - General Fund	372,590	516,119	(117,378)	1,265,476	7,071	16,167	9,096	129%	146,066	181,036	262,107	217,871
<u>Solid Waste Fund</u>												
Revenues	1,055,567	1,074,478	1,187,000	1,025,268	1,077,130	1,096,444	19,314	2%	1,161,206	1,193,300	1,211,219	1,223,231
Expenses	(835,438)	(870,432)	(834,679)	(661,952)	(871,590)	(914,796)	(43,206)	5%	(923,358)	(948,071)	(975,100)	(1,009,511)
Operating transfers	(350,000)	(375,000)	(350,000)	-	(375,000)	(150,000)	225,000	-60%	(200,000)	(200,000)	(200,000)	(180,000)
Net Income - Solid Waste Fund	(129,871)	(170,954)	2,321	363,317	(169,460)	31,648	201,108	-119%	37,849	45,229	36,119	33,720
COMBINED NET INCOME	242,719	345,165	(115,057)	1,628,792	(162,389)	47,814	210,204	-129%	183,915	226,264	298,226	251,591

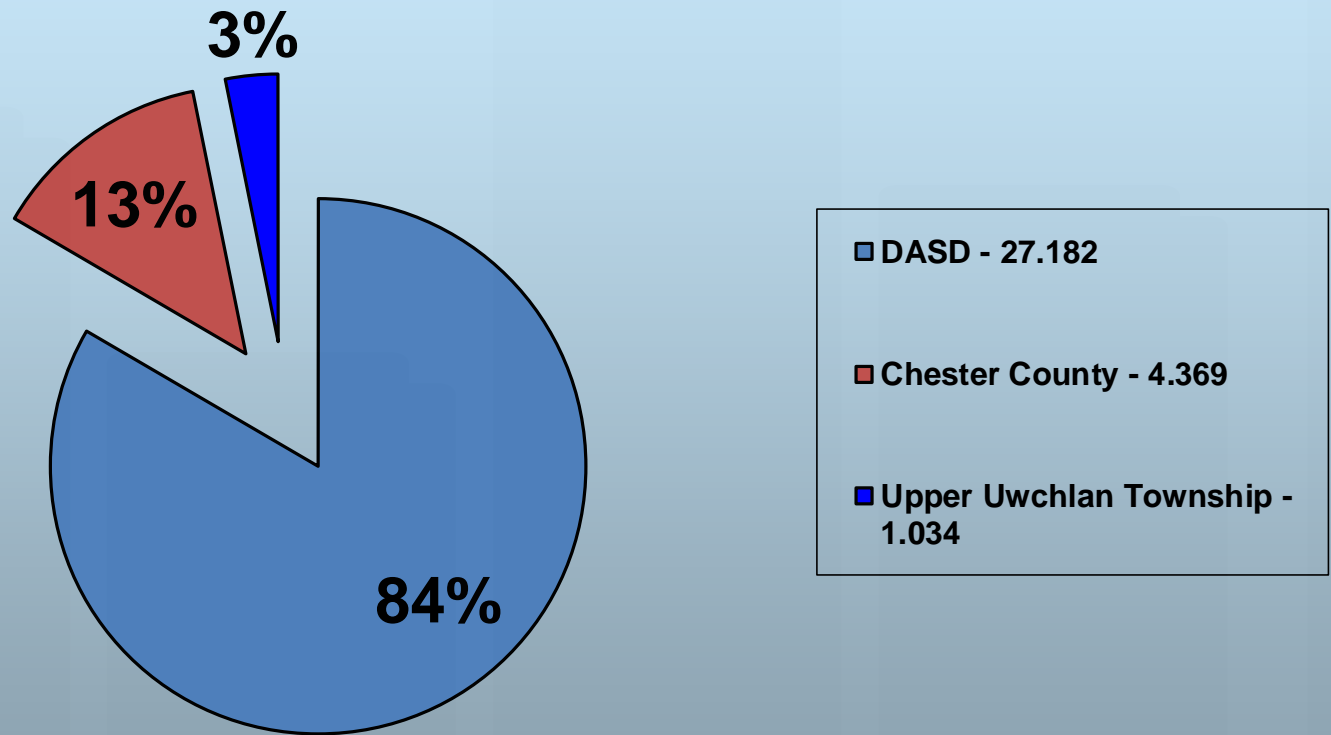
2020 General Fund Revenues



Real Estate Tax Comparison Year to Year



Real Estate Tax Comparison By Entity



FINANCIAL POLICIES

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

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

CAPITALIZATION POLICY

POLICY PURPOSE

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

SCOPE

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

RESPONSIBILITY

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

POLICIES AND GOALS

Applicability

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

Definition of a Capital Asset

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

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

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

Depreciation Method

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

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

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

POLICY FOR MAINTAINING A BALANCED BUDGET

ADOPTED: November 12, 2019

PURPOSE OF THE POLICY

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

APPLICABILITY OF THE POLICY

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

ACHIEVING AND MAINTAINING A BALANCED BUDGET

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

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

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

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

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

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

REMEDY FOR NON-COMPLIANCE

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

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

RESPONSIBILITY FOR THE POLICY

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

FUND BALANCE POLICY

(In Conformity with GASB Statement No. 54)

ADOPTED: June 16, 2014

PURPOSE OF FUND BALANCE

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

DEFINITIONS

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

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

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

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

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

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

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

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

FUND BALANCE POLICY

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

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

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

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

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

POLICY ADMINISTRATION

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

GENERAL CASH RECEIPTS POLICY

ADOPTED: May 16, 2016

POLICY PURPOSE

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

SCOPE

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

RESPONSIBILITY

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

POLICIES AND GOALS

Applicability

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

Segregation of Duties

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

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

Safekeeping

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

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

Incoming Revenues

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

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

Collection of Revenues

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

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

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

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

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

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

Revenue Recognition

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

Petty Cash

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

UTILITY BILLING CASH RECEIPTS AND COLLECTIONS POLICY

ADOPTED: May 16, 2016

PURPOSE OF THE UTILITY BILLING CASH RECEIPTS AND COLLECTIONS POLICY

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

SCOPE

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

RESPONSIBILITY

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

BILLINGS FOR SERVICES

Solid Waste and Recycling

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

- Marsh Harbour
- Mews at Byers Station (condominiums)

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

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

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

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

Sewer

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

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

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

RECEIPT OF PAYMENTS

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

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

PENALTY AND INTEREST

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

Solid Waste and Recycling

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

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

Sewer

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

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

DELINQUENT ACCOUNTS

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

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

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

Solid Waste and Recycling

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

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

Sewer

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

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

Payment Terms for Delinquent Accounts

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

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

WRIT OF SCIRE FACIAS SUR MUNICIPAL CLAIM

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

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

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

INVESTMENT POLICY FOR TOWNSHIP FUNDS

ADOPTED: November 16, 2015

PURPOSE OF INVESTMENT POLICY

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

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

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

SCOPE

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

AUTHORITY

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

DEFINITIONS

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

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

DELEGATION OF RESPONSIBILITY

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

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

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

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

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

GUIDELINES

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

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

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

CUSTODY

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

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

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

DISCLOSURE

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

AUDIT

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

BOND PROCEEDS

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

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

COMPLIANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES ("GAAP")

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

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

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

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

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

POLICY ADMINISTRATION

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

CONTRIBUTION POLICY

ADOPTED: November 12, 2019

PURPOSE OF CONTRIBUTION POLICY

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

SCOPE

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

AUTHORITY

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

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

DELEGATION OF RESPONSIBILITY

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

GUIDELINES

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

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

DISCLOSURE

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

DEBT MANAGEMENT POLICY

ADOPTED: October 8, 2019

PURPOSE OF A DEBT MANAGEMENT POLICY

A debt management policy provides credibility and transparency and ensures that there is a common understanding among the elected officials, staff and the community regarding policies surrounding the issuance of municipal obligations. The intention of the debt policy is to demonstrate a commitment to long term financial planning. It is the objective of the policy that:

- Financing is obtained only when necessary to purchase capital assets that can not be attained through the Township's available revenues or fund balance
- The most favorable interest rates and related costs are obtained
- Financial flexibility is maintained

APPLICABLE REGULATIONS GOVERNING MUNICIPAL DEBT

The Debt Act

The Local Government Unit Debt Act (the "Debt Act"), administered by Pennsylvania Department of Community and Economic Development (DCED), provides the procedure for Pennsylvania's local government units to issue debt and tax anticipation notes.

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

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

Lease rental debt is defined as: debt represented by obligations of an authority or another local government unit to be repaid by the Township pursuant to a lease, subsidy contract, guarantee or other

form of agreement where such debt is or may be payable out of the tax revenues and other general revenues of the Township.

A copy of the Debt Act and the DCED document, “An Introduction to the Local Government Unit Debt Act”, is included as an attachment to this policy.

REFUNDING POLICY

The primary objectives of proceeding with a current refinancing or an advance refunding shall be to benefit the Township in one or more of the following ways:

- Providing net present value savings
- Eliminate burdensome or restrictive covenants imposed by the terms of the bonds to be refunded
- Changing the type of debt instrument

The Township should consider an advance refunding if it meets one of the following guidelines:

- A refunding issue would generate net present value savings as outlined below
- The final maturity of the refunding bonds should be no longer than the final maturity on the refunded bonds
- Refunding issues should be structured to achieve level annual debt service savings

Solely meeting one or more of the minimum guidelines will not necessarily result in the Township executing a refunding issue. All costs and benefits of the refunding will be taken into account and analyzed by the Township and its advisors in determining if the refunding is in the best interest of the Township.

A present value analysis shall be prepared to identify the economic effect of the proposed refunding. To proceed with a refunding, a minimum net present value savings amount, as a percentage of the refunded par amount, should be achieved. Appropriate savings thresholds for the different refunding alternatives, based on the level of risk they pose, are shown below. The savings shall be calculated net of all issuance fees and using a net debt savings approach, which takes into consideration arbitrage rebate requirements.

- Current refunding: a minimum of three percent (3%) net present value savings should generally be achieved. (a current refunding is one in which the closing on the refunded bonds is within 90 days of the call date)
- Advance refunding: a minimum of three percent (3%) net present value savings should be achieved. Prudent analysis should be performed to determine the most efficient method of funding the escrow portfolio. (an advance refunding is one in which the closing is earlier than a current refunding. New tax laws in 2017 made advance refundings taxable therefore they are rarely used)

In evaluating refunding opportunities and applying the above referenced guidelines, the Township should consider the following factors:

- For advance refundings, adjustments to the savings thresholds may be justified based on the length of time before the call and the length of time from the call to maturity. The longer the escrow, the higher the savings threshold should be. Conversely, shorter escrows may justify a lower savings threshold, but should not be lower than the minimum of three (3) percent noted above.
- The couponing and/or callability of the refunding bonds may also justify adjustments to the savings threshold. Non-callable bonds might justify a higher threshold.
- For advance refundings, adjustments to savings thresholds may be justified based on where interest rates are at the time of the refunding relative to historical markets. In low interest rate markets, a lower threshold may be justified while a higher threshold would be justified in high interest rate markets.

COMPONENTS OF THE DEBT MANAGEMENT POLICY

DEBT LIMITS

- The Township will issue debt only for the purposes of constructing or acquiring capital assets and for making major renovations to existing capital assets or when the project is included in the Township's Capital Improvement Program.
- The Township can legally incur non-electoral debt equal to 250% of its borrowing base. The borrowing base is the average of total revenues for the past three (3) years minus certain statutory deductions.
- The Township will not construct or acquire a public facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
- Growth in debt service should be sustainable consistent with the projected growth of revenues.
- In no case will debt maturity exceed the useful life of the project. Where possible, the Township will seek to maximize principal repayment ahead of the scheduled repayment date.
- The Township will use three statistical measures to determine debt capacity and compare these ratios (where possible) to other municipalities of similar size, rating agency standards and its own historical ratios to determine the affordability of the debt:
 1. Debt per capita
 2. Debt to taxable property value
 3. Debt service payments as a percentage of general fund revenues or expenditures

DEBT STRUCTURING PRACTICES

- The Township was given a credit rating of "Aa1" by Moody's in November of 2018. Due to the size and revenue capacity of the Township, it is unlikely that a higher rating can be attained. The Township will strive to maintain this rating and will maintain communication with bond rating agencies as necessary.

- Capital projects financed through the issuance of bonds shall not be financed for longer than the expected useful life of the project.
- The Township will attempt to structure debt issues to maintain level annual debt service payments over time
- Variable rate debt exposes the Township to interest rate risk, which is not a consideration or risk when employing fixed rate debt. Interest rate risk is the risk that interest rates will rise, on a sustained basis, above levels that would have been set if the rate had been fixed. The Township has elected not to issue variable rate debt.
- The Township has elected not to use derivatives as an investment vehicle for any debt

DEBT ISSUANCE PRACTICES

- It is the responsibility of the Finance Director/Treasurer to continually monitor market conditions for opportunities to improve the Township's debt position and to coordinate with financial advisors (as selected by the Township) to coordinate the timing, process and sale of the Township's debt.
- Prior to any debt issuance, an analysis of market conditions and other financing options will be conducted to determine the feasibility and advisability of entering the credit markets at that time
- The process for selecting the financial advisor, bond counsel and underwriters shall be discussed and documented. The Township is permitted to take into account its experience with advisors and bond counsel that it has worked with in previous bond offerings.
- The Township may choose to use short-term bank financing when it is advantageous to do so in the case of smaller borrowings.
- The Township will choose the method of sale of its bonds (competitive, invited or negotiated) in light of financial and market conditions, considering an assessment of the different risks associated with each method. Records shall be maintained to document the decisions for the methods discussed and selected.
 - Competitive sale – the underwriter buys the bonds but does not provide advice or support to the issuer. In Pennsylvania, approximately 20% of sales are competitive.
 - Negotiated sale – the issuer works with the underwriter who can provide advice. A negotiated sale provides more flexibility in determining the appropriate timing of taking the issue to market. In Pa., approximately 80% of bonds are issued in a negotiated sale.

DEBT MANAGEMENT PRACTICES

- The Township will manage debt issuance to comply with the established debt limits and will evaluate those every year and revise them as necessary.
- In order to comply with Federal arbitrage regulation, the Township will not issue obligations until identifiable projects are close to initiation. Debt obligations will be issued as closely as feasible to the time contracts are expected to be awarded.
- Debt service payments:
 - The Township has a fiduciary responsibility to manage its funds in a manner that assures accurate and timely payment of debt service principal and interest.

- The Township will negotiate terms allowing for full investment of funds until the payment due date by utilizing electronic fund transfer
 - The Township requires that its paying agent invoice the Township at least 30 days prior to the due date for payment of principal and/or interest
 - The Township will use electronic fund transfer to assure transfer to the paying agent on or before the payment date. The Township is permitted to pay by check if circumstances make it necessary or prudent to do so.
- Purchase and sale of investments for bond proceeds:
 - The Township shall seek competitive rates for the investment of bond proceeds and shall endeavor to select the provider that can provide the highest rate of interest unless there are other benefits to be considered in the selection.
 - Compliance with all applicable Federal, State and contractual restrictions regarding use and investment of bond proceeds shall be maintained
 - Invested proceeds shall be diversified in order to reduce risk exposure to investment providers, types of investment products and types of securities held.
- Disclosure:
 - All fees resulting from investment services or sale of products should be fully disclosed to ensure there are no conflicts of interest and investments are being purchased at a fair market price. Underwriters of the bonds, but not the Financial or Investment Advisor, may bid on the sale of investment products for the proceeds. The Financial or Investment Advisor shall document the bidding process and results and shall certify in writing that a competitive and fair market price was received.

CONTINUING DISCLOSURE

SEC Rule 15c2-12 requires that underwriters of municipal bonds ensure that the issuer will disclose certain information on an on-going basis and other information, known as “material event notices” within 10 business days of the event’s occurrence. These requirements are included in the Continuing Disclosure Agreement between the underwriter and the issuer.

Annual Disclosure

The Continuing Disclosure Agreements for the General Obligation Bonds, Series of 2019 and Series A of 2019 both require:

- Annual financial report - to be posted within 270 days of the Township’s year end on the EMMA website

Although not specified in the Continuing Disclosure Agreement:

- Annual budget – within 10 days after adoption, we will post to the EMMA website

Material Event Notices

On August 15, 2018, the Securities and Exchange Commission adopted amendments to Rule 15c2-12 of the Securities Exchange Act to include additional material event notices. These changes were effective February 27, 2019. The Rule and its amendment should be reviewed annually for disclosure requirements. The following is an abbreviated list of items that are considered “material events”:

- New material debt obligations, including leases that “operate as a vehicle to borrow money”
- Bankruptcy
- Unscheduled draws on financial reserves, indicating financial difficulties
- Modifications to rights of bondholders, if material
- Adverse tax opinions pertaining to the issue
- Bond calls and tender offers
- Defaults on any existing debt
- Change in ratings on existing bond issues
- Failure to file annual financial reports on time

RESPONSIBILITY FOR THE POLICY

The development and responsibility of the Debt Management Policy rests with the Treasurer/Director of Finance. The primary responsibilities of the Treasurer in regards to Debt Management are as follows:

- Review Capital Improvement Projects on an annual basis to determine financing needs
- Annually, review opportunities for refinancing existing debts at more favorable terms
- Review annual debt ratios to insure compliance
- Ensure compliance with Federal and State continuing disclosure regulations and file all required documents as necessary

**Upper Uwchlan Township
Annual Budget
For the Calendar Year 2020**

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 2020.** The 2020 budget includes anticipated revenue in the amount of **\$996,100** for both current and delinquent taxes.

*Rates are for 2019. The *preliminary* budget for Chester County does not include a tax increase for 2020. The County Commissioners will vote to approve the budget on Tuesday, December 11, 2019.

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 2020. Actual revenues through September 30, 2019 were nearly \$68,000.

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 2020, budgeted revenue of **\$541,250** was based on revenue received in prior years and includes expected new construction in 2020.

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 2020 is **\$3,804,545** (net of commissions to Keystone) – an increase of 3% from 2019.

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 **\$52,455** for 2020.

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 **\$229,000** for 2020 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 2020 is **\$378,000** based on new developments that have received construction permits.

Police Fines

The District Justice collects fines for citations issued by the State Police. The Township also receives disbursements from the State of Pennsylvania for the issuance of traffic citations within the Township limits. The Township anticipates receiving revenue in 2020 in the amount of **\$45,000** 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 two percent (2.00%) and the certificate of deposit is earning 2.25% through October, 2021. Interest income is estimated to be **\$50,000** in 2020.

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 2020. 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 **\$95,000**) 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 **\$202,000**) 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 **\$138,850**. 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 2020.

Culture and Recreation

The Township charges various sports groups for the use of the playing fields at our parks for sporting events and practices. These fees are used for the ongoing maintenance and improvement of the facilities. Turf field fees are segregated in a separate bank account and will be used for replacement of the turf field at the end of its useful life. We budgeted **\$45,000** for the use of the turf field at Fellowship Fields and also **\$30,000** for use of our other fields at Hickory Park. We expect to receive **\$10,000** in donations towards the annual community Block Party that is held in June. Total revenues budgeted for 2020 are **\$85,700**.

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 2020 is estimated to be **\$273,821.**

Revenues from the General Fund comprise 70.6% of total budgeted revenues in 2020.

Solid Waste Fund

Trash and Recycling Fees

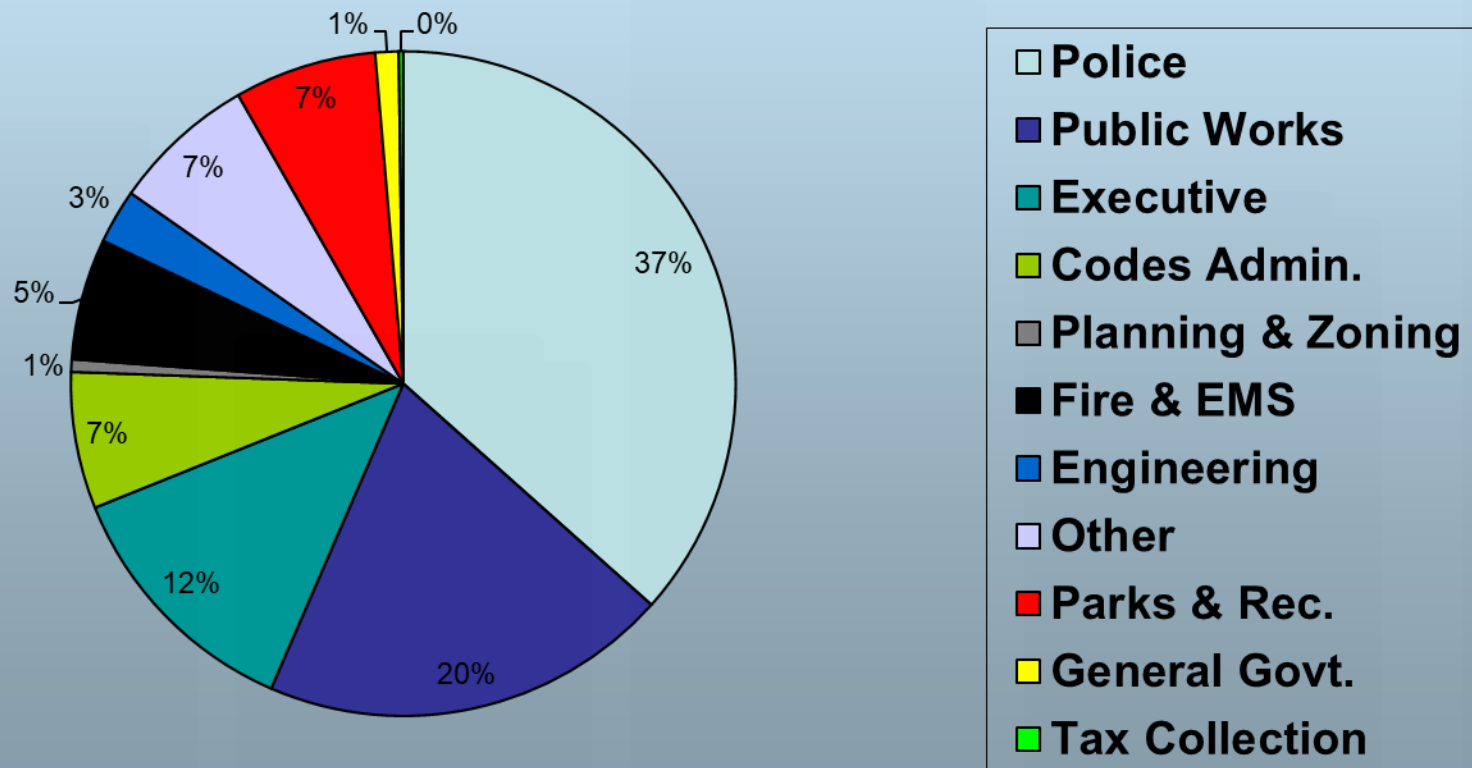
The Township charges a flat fee of \$315.00 annually for residential solid waste and recycling. Bills are mailed in January and are due by March 31 of each year in order to receive a 2% discount. Payments are considered late if they are received after September 30 and will be assessed a 10% penalty. Businesses within the Township must arrange for their own trash and recycling services. The total solid waste fees expected to be collected in 2020 is **\$1,058,444.**

Performance Grant

The Commonwealth of Pennsylvania gives “performance grants” to municipalities who submit reports detailing the amounts of recyclable material that is collected and sent to recycling centers. The amount expected in 2020 is **\$25,000.**

Revenues from the Solid Waste Fund comprise 11.1% of total budgeted revenue in 2020.

2020 General Fund Expenditures by Activity



**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
REVENUES													
300 - REVENUE													
301 PROPERTY TAXES													
01-301-000-010	Current Real Estate Taxes	1,008,942	979,560	983,600	956,543	984,100	994,100	10,000	1%	1,011,100	1,024,600	1,032,100	1,037,100
01-301-000-013	Real Estate Tax Refunds	(28,552)	(25,836)	(25,000)	(27,844)	(25,000)	(28,000)	(3,000)	12%	(28,000)	(28,000)	(28,000)	(28,000)
01-301-000-030	Delinquent Real Estate Taxes	21,021	16,332	30,000	11,967	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
Total 301 PROPERTY TAXES		1,001,411	970,056	988,600	940,666	989,100	996,100	7,000	1%	1,013,100	1,026,600	1,034,100	1,039,100
301.7 HYDRANT TAX													
01-301-000-071	Hydrant Tax	69,734	58,214	65,000	67,834	65,000	65,000	-	0%	67,000	68,000	69,000	70,000
Total 301.7 HYDRANT TAX		69,734	58,214	65,000	67,834	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	467,101	554,780	523,750	562,481	515,000	541,250	26,250	5%	672,500	611,250	506,250	462,500
01-310-000-020	Earned Income Tax, current	3,674,498	3,635,364	3,735,904	3,163,546	3,735,904	3,857,000	121,096	3%	3,934,140	4,012,823	4,093,079	4,174,941
01-310-000-021	EIT Commissions Paid	(49,437)	(46,630)	(50,808)	(39,141)	(50,808)	(52,455)	(1,647)	3%	(53,504)	(54,574)	(55,666)	(56,779)
Total 310 EARNED INC & TRANSFER TAX		4,092,162	4,143,514	4,208,846	3,686,886	4,200,096	4,345,795	145,699	3%	4,553,136	4,569,498	4,543,663	4,580,662
320 PERMITS													
01-320-000-010	Building Permits	433,561	416,306	490,000	285,485	282,000	378,000	96,000	34%	498,000	414,000	270,000	210,000
01-320-000-020	Use & Occupancy Permits	18,295	16,490	8,000	16,714	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-320-000-030	Sign Permits	-	-	100	-	100	100	-	0%	100	100	100	100
01-320-000-040	Contractors Permits	2,450	2,425	2,000	1,200	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-320-000-050	Refinance Certification Fees	3,555	3,000	4,500	2,680	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 320 PERMITS		457,861	438,221	504,600	306,079	299,100	395,100	96,000	32%	515,100	431,100	287,100	227,100
321 CABLE FRANCHISE FEES													
01-321-000-080	Cable TV Franchise Fees	250,189	235,700	250,000	171,445	250,000	225,000	(25,000)	-10%	223,000	221,000	219,000	217,000
Total 321 CABLE FRANCHISE FEES		250,189	235,700	250,000	171,445	250,000	225,000	(25,000)	-10%	223,000	221,000	219,000	217,000
331 POLICE FINES													
01-331-000-010	Vehicles Code Violations	51,133	45,301	50,000	32,242	50,000	45,000	(5,000)	-10%	45,000	45,000	45,000	45,000
01-331-000-011	Reports/Fingerprints	1,725	1,917	2,000	1,495	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-331-000-012	Solicitation Permits	200	520	500	565	500	500	-	0%	500	500	500	500
01-331-000-050	Reimbursed Police Wages	3,440	13,570	1,000	4,882	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 331 POLICE FINES		56,498	61,308	53,500	39,184	55,500	50,500	(5,000)	-9%	50,500	50,500	50,500	50,500
341 Interest Earnings													
01-341-000-001	Interest Income	22,957	45,972	18,000	47,925	30,000	50,000	20,000	67%	50,000	50,000	50,000	50,000
Total 341 Interest Earnings		22,957	45,972	18,000	47,925	30,000	50,000	20,000	67%	50,000	50,000	50,000	50,000
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	-	-	-	-	-	-		0%	0%	0%	0%	0%
01-354-000-010	County Grants	-	-	-	-	15,000	15,000	-	0%	-	-	-	-
01-354-000-020	State Grants	-	-	148,448	-	1,808	1,808	-	0%	1,808	1,808	1,808	1,808
01-354-000-030	Police Grants	-	-	-	-	-	-	#DIV/0!		-	-	-	-
Total 354 GRANTS		-	-	148,448	-	16,808	16,808	-	0%	1,808	1,808	1,808	1,808

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
355/356 INTERGOVERNMENTAL REVENUES													
01-355-000-001	PURTA	4,963	5,207	5,000	4,757	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-355-000-004	Alcohol Beverage Tax	600	600	400	600	600	600	-	0%	600	600	600	600
01-355-000-005	State Aid, Police Pension	100,942	103,057	85,000	122,892	85,000	122,000	37,000	44%	122,000	122,000	122,000	122,000
01-355-000-006	State Aid, Non-Uniform Pension	73,412	84,319	55,000	87,048	55,000	80,000	25,000	45%	80,000	80,000	80,000	80,000
01-355-000-007	Foreign Fire Insurance Tax	95,002	86,679	112,000	94,164	112,000	95,000	(17,000)	-15%	95,000	95,000	95,000	95,000
Total 355/356 MISCELLANEOUS TAXES		274,919	279,862	257,400	309,461	257,600	302,600	45,000	17%	302,600	302,600	302,600	302,600
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
01-361-000-030	Zoning/Sub Div/Land Develop	7,829	9,000	4,000	9,550	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-361-000-032	Fees from Engineering	94,559	86,173	150,000	22,398	100,000	100,000	-	0%	100,000	100,000	100,000	100,000
01-361-000-033	Admin Fees from Engineering	2,304	599	8,000	511	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-361-000-035	Admin Fees from Legal	535	246	1,500	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-361-000-036	Legal Services Fees	10,694	15,747	3,000	2,832	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-361-000-038	Sale of Maps & Books	170	214	250	85	250	250	-	0%	250	250	250	250
01-361-000-039	Fire Inspection Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-361-000-040	Fees from Engineering - CU	23,464	6,348	20,000	16,321	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
01-361-000-042	Copies	54	238	100	-	100	100	-	0%	100	100	100	100
01-361-000-043	Fees - Traffic Signals	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-361-000-044	Fees from Advertising Reimbursements	-	7,166	-	-	500	500	-	0%	500	500	500	500
Total 361 CHARGES FOR SERVICE/FEES		139,609	125,731	187,850	51,697	138,850	138,850	-	#DIV/0!	138,350	138,350	138,350	138,350
367 CULTURE & RECREATION													
01-367-000-010	Recreation Donations	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-367-000-014	Pavillion Rental	-	260	-	60	500	500	-	0%	500	-	500	500
01-367-000-021	Field Programs	62,058	79,244	30,000	13,660	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-367-000-025	Turf Field Fees	59,097	61,568	45,000	13,590	45,000	45,000	-	0%	45,000	45,000	45,000	45,000
01-367-000-030	Community Events Donations	13,725	12,360	10,000	14,820	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-367-000-040	History Book Revenue	-	-	200	15	200	200	-	0%	200	200	200	200
01-367-000-045	Upland Farms Barn Rental Fees	300	675	5,000	375	5,000	-	(5,000)	-100%	5,000	5,000	5,000	5,000
01-367-000-089	Donations - Park Equipment	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 367 CULTURE & RECREATION		135,180	154,107	90,200	42,520	90,700	85,700	(5,000)	-6%	90,700	90,200	90,700	90,700
380 MISC INCOME													
01-380-000-001	Misc. Revenue	23,005	24,378	5,000	13,687	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-380-000-010	Insurance Reimbursement	1,008	43,656	3,000	3,657	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 380 MISC REVENUE		24,013	68,034	8,000	17,344	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
392 INTERFUND TRANSFER													
01-392-000-008	Municipal Authority Reimbursement	212,464	211,550	234,219	206,602	265,446	273,821	8,375	3%	273,821	273,821	273,821	273,821
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	-	782	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 392 INTERFUND TRANSFER		212,464	212,332	234,219	206,602	265,446	273,821	8,375	3%	273,821	273,821	273,821	273,821
Total 300 - REVENUE		6,760,997	6,817,051	7,038,663	5,905,643	6,690,200	6,977,274	287,074	4%	7,311,115	7,255,478	7,092,643	7,073,641
Total Revenue		6,760,997	6,817,051	7,038,663	5,905,643	6,690,200	6,977,274	287,074	4%	7,311,115	7,255,478	7,092,643	7,073,641

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual -	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	9/30/19	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
400 EXPENDITURES													
400 - General Government													
01-400-000-113	Supervisor's Wages	1,875	3,125	5,000	2,500	2,500	5,000	2,500	100%	5,000	5,000	5,000	5,000
01-400-000-150	Payroll Tax Expense	143	239	383	191	191	383	192	100%	383	383	383	383
01-400-000-320	Telephone	2,304	1,815	2,000	1,202	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-340	Public Relations	312	525	6,500	253	6,500	2,500	(4,000)	-62%	2,500	2,500	2,500	2,500
01-400-000-341	Advertising	2,610	3,464	7,500	6,465	7,500	7,500	-	0%	7,500	7,500	7,500	7,500
01-400-000-342	Printing	6,196	6,197	1,000	3,360	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-400-000-344	Community Notice	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-350	Insurance - Bonding	2,881	2,636	4,255	2,831	4,200	4,200	-	0%	4,200	4,200	4,200	4,200
01-400-000-352	Insurance - Liability	26,475	17,160	15,569	13,987	18,650	18,151	(499)	-3%	18,151	18,151	18,151	18,151
01-400-000-420	Dues/Subscriptions/Memberships	2,769	3,949	2,769	4,703	4,000	4,261	261	7%	4,261	4,261	4,261	4,261
01-400-000-460	Meetings & Conferences	3,964	5,015	6,000	975	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-400-000-461	Bank Fees	9,904	10,691	9,000	8,216	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
01-400-000-463	Misc. Expenses	5,727	39,057	2,000	2,135	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-464	Wallace Twp. Tax Agreement	-	-	-	4,745	3,800	4,750	950	25%	4,750	4,750	4,750	4,750
Total 400 - General Government		65,160	93,873	63,975	51,563	73,341	72,745	(596)	-1%	72,745	72,745	72,745	72,745
401 EXECUTIVE													
01-401-000-100	Administration Wages	459,789	465,099	461,785	355,856	475,639	507,994	32,355	7%	523,234	538,931	555,099	571,752
01-401-000-150	Payroll Tax Expense	35,587	34,883	35,327	27,744	36,386	38,862	2,476	7%	40,027	41,228	44,382	47,777
01-401-000-151	PSATS Unemployment	1,170	551	567	480	504	480	(24)	-5%	576	576	581	585
01-401-000-156	Employee Benefit Expense	99,118	91,181	127,351	68,772	99,030	122,353	23,323	24%	124,800	127,296	129,842	132,439
01-401-000-157	ACA Fees	172	-	243	194	225	240	15	7%	240	280	320	360
01-401-000-160	Non-Uniform Pension	32,608	41,106	41,078	40,456	40,677	41,436	759	2%	42,679	43,959	45,278	46,637
01-401-000-165	Employer 457 Match	-	-	-	-	-	6,000	6,000	100%	9,000	12,000	12,000	12,000
01-401-000-174	Tuition Reimbursement	-	-	4,000	805	6,300	6,300	-	0%	6,300	6,300	6,300	6,300
01-401-000-181	Longevity Pay	4,950	5,550	5,700	2,250	6,150	5,100	(1,050)	-17%	5,550	7,500	8,250	9,000
01-401-000-183	Overtime Wages	5,095	5,971	5,000	6,766	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-401-000-200	Supplies	19,982	11,966	15,000	9,569	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-401-000-205	Meals and Meal Allowances	-	-	200	-	200	200	-	0%	200	200	200	200
01-401-000-215	Postage	6,296	5,518	4,500	3,178	4,500	4,500	-	0%	3,500	3,500	3,500	3,500
01-401-000-230	Gasoline & Oil	1,559	1,857	2,200	1,876	2,200	2,200	-	0%	2,200	2,200	2,200	2,200
01-401-000-235	Vehicle Maintenance	755	490	500	109	1,000	1,000	-	0%	500	500	500	500
01-401-000-252	Repair & Maintenance	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-401-000-316	Training & Seminars	7,788	5,376	10,000	6,286	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-401-000-317	Parking & Travel	1,692	2,446	1,200	1,541	1,200	1,200	-	0%	200	200	200	200
01-401-000-322	Ipad Expense	616	1,168	600	155	600	600	-	0%	600	600	600	600
01-401-000-352	Insurance - Liability	-	-	-	318	424	377	(48)	-11%	377	377	377	377
01-401-000-353	Insurance - Vehicle	150	181	186	262	349	297	(52)	-15%	300	300	300	300
01-401-000-354	Insurance - Workers Comp.	1,755	1,855	1,736	1,310	1,736	1,716	(20)	-1%	1,000	1,000	1,000	1,000
01-401-000-420	Dues/Subscriptions/Memberships	4,173	6,248	3,901	4,370	6,100	6,100	-	0%	6,100	6,100	6,100	6,100
01-401-000-450	Contracted Services	14,143	9,560	7,410	14,514	7,410	16,310	8,900	120%	16,310	16,310	16,310	16,310
Total 401 EXECUTIVE		697,398	691,006	730,485	546,809	722,630	795,265	72,635	10%	815,693	841,357	865,339	890,137
402 AUDIT													
01-402-000-450	Contracted Services	26,350	25,800	27,100	27,550	27,300	28,500	1,200	4%	29,800	31,000	31,900	33,100
Total 402 AUDIT		26,350	25,800	27,100	27,550	27,300	28,500	1,200	4%	29,800	31,000	31,900	33,100

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
403 TAX COLLECTION													
01-403-000-100	Tax Collector Wages	19,154	19,073	19,000	5,313	7,371	7,371	(0)	0%	7,371	7,593	7,758	7,882
01-403-000-150	Payroll Tax Expense	1,460	1,403	1,454	407	564	564	(0)	0%	564	581	594	603
01-403-000-200	Supplies	171	207	500	243	500	500	-	0%	500	500	500	500
01-403-000-215	Postage	1,694	1,705	2,000	1,741	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	3,991	3,470	3,000	2,646	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 403 TAX COLLECTION		26,995	26,383	26,554	10,875	14,035	14,034	(1)	0%	14,034	14,274	14,452	14,585
404 LEGAL													
01-404-000-305	Legal Fees CU - Reimbursable	-	-	500	2,034	500	500	-	0%				
01-404-000-310	Legal Fees - Reimbursable	19,631	12,008	9,500	2,243	9,500	9,500	-	0%	9,500	9,500	9,500	9,500
01-404-000-311	Legal Fees - Non-Reimbursable	16,295	21,854	30,000	27,548	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-404-000-450	Contracted Services	-	-	5,000	-	5,000	5,000	-	0%	-	-	-	-
Total 404 LEGAL		35,926	33,862	45,000	31,825	45,000	45,000	-	0%	39,500	39,500	39,500	39,500
407 COMPUTER													
01-407-000-200	Supplies	248	21	2,000	89	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-407-000-220	Software	3,967	43,554	4,000	44,826	8,000	60,500	52,500	656%	60,500	60,500	60,500	60,500
01-407-000-222	Hardware	1,432	7,208	7,000	1,461	7,000	6,000	(1,000)	-14%	3,500	3,500	3,500	3,500
01-407-000-240	Web Page	69,345	7,281	6,900	4,122	7,300	5,700	(1,600)	-22%	5,700	5,700	5,700	5,700
01-407-000-450	Contracted Services	70,003	75,804	73,070	23,814	67,770	40,000	(27,770)	-41%	40,000	40,000	40,000	40,000
Total 407 COMPUTER		144,995	133,868	92,970	74,312	92,070	114,200	22,130	24%	111,700	111,700	111,700	111,700
408 ENGINEERING													
01-408-000-305	Reimbursable Conditional Use	10,202	7,604	25,000	49,131	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-408-000-310	Engineering - Reimbursable	82,159	28,364	75,000	7,012	75,000	75,000	-	0%	100,000	100,000	100,000	100,000
01-408-000-311	Traffic Engineering	31,050	28,508	25,000	4,783	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-408-000-313	Engineering - Non-Reimbursable	10,843	35,524	20,000	6,726	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-408-000-364	Water Resource Protection Fee	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-408-000-366	Ordinance Update	-	-	4,500	-	4,500	4,500	-	0%	4,500	4,500	4,500	4,500
01-408-000-367	General Planning	18,073	19,001	10,000	10,100	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	-	289	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 408 ENGINEERING		152,327	121,980	159,500	77,751	169,500	169,500	-	0%	194,500	194,500	194,500	194,500
409 TOWNSHIP PROPERTIES													
PUBLIC WORKS BUILDING													
01-409-001-200	Supplies	765	847	1,000	564	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-409-001-231	Propane & Heating	14,802	18,870	13,000	14,223	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-409-001-250	Maintenance & Repairs	8,366	14,977	16,150	16,766	12,950	14,000	1,050	8%	14,000	14,000	14,000	14,000
01-409-001-320	Telephone	4,564	4,434	1,700	3,333	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-409-001-351	Insurance - Property	4,015	6,691	6,893	7,095	9,460	12,401	2,941	31%	12,401	12,401	12,401	12,401
01-409-001-360	Utilities	6,874	6,683	12,000	5,368	8,000	12,000	4,000	50%	12,000	12,000	12,000	12,000
01-409-001-450	Contracted Services	9,861	5,429	4,370	1,427	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
Total 409-001 PUBLIC WORKS BUILDING		49,247	57,931	55,113	48,776	55,410	63,401	7,991	14%	63,401	63,401	63,401	63,401

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
TOWNSHIP BUILDING													
01-409-003-101	Employee Cost Allocation	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-409-003-200	Supplies	1,649	941	2,000	578	2,000	2,000	-	0%	1,000	1,000	1,000	1,000
01-409-003-231	Propane & Heating Oil	-	201	5,000	395	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-409-003-250	Maintenance & Repairs	22,134	4,260	8,000	481	8,000	2,500	(5,500)	-69%	2,500	2,500	2,500	2,500
01-409-003-320	Telephone	11,066	8,996	7,000	4,774	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
01-409-003-351	Insurance - Property	4,015	6,691	6,893	8,277	11,036	14,468	3,432	31%	14,468	14,468	14,468	14,468
01-409-003-360	Utilities	22,174	21,093	15,000	10,767	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-409-003-380	Rent	-	-	-	55,574	55,000	18,333	(36,667)	-67%	-	-	-	-
01-409-003-385	Relocation Costs	-	-	-	27,594	-	-	-	0%	-	-	-	-
01-409-003-450	Contracted Services	24,892	16,015	25,000	6,214	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
Total 409-003 TOWNSHIP BUILDING		85,930	58,197	68,893	114,654	128,036	89,301	(38,735)	-30%	69,968	69,968	69,968	69,968
MILFORD ROAD BUILDING													
01-409-004-200	Supplies	-	-	500	39,094	500	500	-	0%	500	500	500	500
01-409-004-231	Propane & Heating Oil	1,104	1,003	1,500	2,241	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-409-004-250	Maintenance & Repairs	448	175	3,000	989	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-409-004-320	Telephone	2,873	2,728	1,600	4,748	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-409-004-351	Insurance - Property	803	1,338	1,379	1,182	1,577	2,067	490	31%	2,067	2,067	2,067	2,067
01-409-004-360	Utilities	1,097	771	2,000	1,854	4,000	2,000	(2,000)	-50%	2,000	2,000	2,000	2,000
01-409-004-450	Contracted Services	228	323	1,100	228	21,100	9,100	(12,000)	-57%	1,100	1,100	1,100	1,100
Total 409-004 MILFORD ROAD		6,553	6,338	11,079	50,336	35,177	21,667	(13,510)	-38%	12,567	12,567	12,567	12,567
Total 409 TOWNSHIP PROPERTIES TOTAL		141,730	122,466	135,084	213,766	218,623	174,370	(44,253)	-20%	145,936	145,936	145,936	145,936
410 POLICE EXPENSES													
01-410-000-100	Police Wages	1,125,462	1,214,743	1,169,409	914,237	1,236,990	1,309,163	72,173	6%	1,353,732	1,399,798	1,441,792	1,485,045
01-410-000-110	Police Wages - WC reimbursement	-	-	-	-	-	-	-	0%	-	-	-	-
01-410-000-150	Payroll Tax Expense	91,178	94,617	89,460	74,055	93,953	100,151	6,198	7%	103,561	107,085	110,297	113,606
01-410-000-151	Unemployment Compensation	2,625	1,226	1,170	1,014	1,040	1,040	-	0%	1,040	1,040	1,040	1,040
01-410-000-156	Employee Benefit Expense	321,191	323,675	319,082	250,543	329,526	333,668	4,142	1%	332,404	339,052	345,833	352,749
01-410-000-158	Medical Expense Reimbursement	7,781	8,096	9,000	6,369	9,000	10,000	1,000	11%	10,000	10,000	10,000	10,000
01-410-000-160	Pension Expense	150,060	177,707	218,009	230,104	228,232	251,733	23,501	10%	256,768	261,903	267,141	272,484
01-410-000-165	Employer 457 Match	-	-	-	-	-	12,000	12,000	100%	18,000	24,000	24,000	24,000
01-410-000-174	Tuition Reimbursement	3,645	-	12,000	2,543	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-181	Longevity Pay	18,200	19,400	19,400	15,800	19,800	27,600	7,800	39%	28,600	29,000	30,400	30,800
01-410-000-182	Education Incentive	3,500	3,000	3,500	3,750	3,000	3,750	750	25%	3,750	3,750	3,750	3,750
01-410-000-183	Overtime Wages	39,851	40,401	42,000	35,525	46,000	49,000	3,000	7%	49,000	49,000	49,000	49,000
01-410-000-187	Court Time Wages	11,402	18,690	12,000	4,512	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-191	Uniform & Boot Allowances	10,150	11,550	11,250	11,600	11,950	11,600	(350)	-3%	11,600	11,600	11,600	11,600
01-410-000-200	Supplies	8,805	7,893	12,000	5,001	14,000	14,000	-	0%	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	26,143	27,428	25,000	22,940	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-410-000-235	Vehicle Maintenance	25,000	20,921	30,000	14,781	30,000	23,000	(7,000)	-23%	30,000	30,000	30,000	30,000
01-410-000-238	Clothing/Uniforms	4,547	3,649	5,000	72	5,000	9,000	4,000	80%	5,500	5,500	5,500	5,500
01-410-000-250	Maintenance & Repairs	1,905	2,255	2,500	115	2,500	2,500	-	0%	6,500	6,500	6,500	6,500
01-410-000-260	Small Tools & Equipment	3,690	6,855	7,000	2,518	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
01-410-000-311	Non-Reimbursable Legal	-	-	3,000	-	3,000	-	(3,000)	-100%	-	-	-	-
01-410-000-316	Training & Seminars	10,533	10,758	14,500	3,312	16,000	13,000	(3,000)	-19%	13,000	13,000	13,000	13,000
01-410-000-317	Parking & Travel	461	6	500	889	500	1,000	500	100%	1,000	1,000	1,000	1,000
01-410-000-320	Telephone	6,635	3,249	8,000	3,494	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-410-000-322	Ipad Expense	486	448	600	125	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	6,625	9,178	10,000	6,530	12,000	12,000	-	0%	12,000	12,000	12,000	12,000

**Upper Uwchlan Township
2020 Budget**

		Actual -		Actual -		Budget	\$ Inc/(Dec)	%	Budget		Budget		Budget	
		Actual	Actual	9/30/19	Budget				2021	2022	2023	2024	2025	2026
		2017	2018	2018	2019									
01-410-000-342	Police Accreditation	5,809	2,030	13,500	3,348	13,500	6,000	(7,500)	-56%	3,000	3,000	3,000	3,000	3,000
01-410-000-352	Insurance - Liability	12,604	14,485	14,921	10,912	14,550	13,826	(724)	-5%	13,826	13,826	13,826	13,826	13,826
01-410-000-353	Insurance - Vehicles	4,710	4,409	4,541	1,822	2,429	2,378	(51)	-2%	2,378	2,378	2,378	2,378	2,378
01-410-000-354	Insurance - Workers Comp.	38,026	40,132	37,619	28,389	37,619	37,187	(432)	-1%	38,303	39,452	40,635	41,854	41,854
01-410-000-420	Dues/Subscriptions/Memberships	475	157	750	1,089	1,000	1,000	-	0%	1,000	1,000	1,000	1,000	1,000
01-410-000-450	Contracted Services	18,589	9,195	17,200	13,877	17,200	25,350	8,150	47%	25,350	25,350	25,350	25,350	25,350
01-410-000-740	Computer/Furniture	3,479	1,896	4,000	72	5,000	3,000	(2,000)	-40%	3,000	3,000	3,000	3,000	3,000
Total 410 POLICE EXPENSES		1,964,317	2,078,799	2,118,661	1,670,087	2,227,139	2,346,296	119,157	5%	2,410,661	2,479,583	2,539,392	2,599,833	2,599,833
411 - FIRE														
01-411-000-316	Training & Seminars	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-	-
01-411-000-354	Insurance - Workers Comp.	21,713	23,560	28,000	10,658	23,000	23,000	-	0%	24,150	25,358	26,625	27,957	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	70,695	62,568	60,000	50,771	60,000	60,000	-	0%	60,000	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	74,160
01-411-001-002	Contributions - Lionville	76,630	74,282	74,282	76,796	74,282	74,282	-	0%	74,282	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	8,500
01-411-001-005	Contributions - E. Brandywine	15,908	15,908	15,908	13,608	13,608	13,608	-	0%	13,608	13,608	13,608	13,608	13,608
01-411-001-006	Reimbursement - Uwchlan Twp.	-	-	2,300	-	2,300	2,300	-	0%	2,400	2,500	2,600	2,700	2,700
01-411-001-007	Reimbursement - E. Brandywine Twp.	560	655	200	-	200	200	-	0%	-	-	-	-	-
01-411-002-530	Contributions - Fire Relief Funds	95,002	86,679	112,000	94,164	112,000	95,000	(17,000)	-15%	95,000	95,000	95,000	95,000	95,000
Total 411 FIRE		363,217	346,361	375,399	328,705	368,099	351,099	(17,000)	-5%	352,100	353,408	354,775	356,207	356,207
412 AMBULANCE														
01-412-000-540	Uwchlan Ambulance	27,038	27,038	27,038	27,038	27,038	27,038	-	0%	32,038	34,038	36,038	38,038	38,038
01-412-000-544	Minquas Ambulance	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-	-
Total 412 AMBULANCE		27,038	27,038	27,038	27,038	27,038	27,038	-	0%	32,038	34,038	36,038	38,038	38,038
Total 411-412 FIRE and AMBULANCE		390,255	373,399	402,437	355,743	395,137	378,137	(17,000)	-4%	384,138	387,446	390,813	394,245	394,245
413 CODES ADMINISTRATION														
01-413-000-100	Code Administrator Wages	234,759	242,228	236,017	171,590	243,098	250,390	7,292	3%	257,902	265,639	273,608	281,817	281,817
01-413-000-150	Payroll Tax Expense	18,374	18,268	18,055	13,630	18,597	19,155	558	3%	19,730	20,321	20,931	21,559	21,559
01-413-000-151	Unemployment Compensation	585	270	270	247	240	240	-	0%	240	264	288	276	276
01-413-000-156	Employee Benefit Expense	73,637	73,725	73,618	55,836	73,835	72,761	(1,074)	-1%	72,761	74,216	75,701	77,215	77,215
01-413-000-160	Pension Expense	20,188	24,445	24,445	23,468	23,468	21,985	(1,483)	-6%	22,644	23,324	24,024	24,744	24,744
01-413-000-165	Employer 457 Match	-	-	-	-	-	3,000	3,000	100%	4,500	6,000	6,000	6,000	6,000
01-413-000-181	Longevity Pay	6,600	6,900	6,900	7,200	7,200	7,500	300	4%	4,800	5,100	5,400	5,700	5,700
01-413-000-200	Supplies	5,240	1,831	1,000	1,252	2,000	2,000	-	0%	2,000	2,000	2,000	2,000	2,000
01-413-000-230	Gasoline & Oil	2,458	2,405	3,800	1,784	3,800	3,800	-	0%	3,800	3,800	3,800	3,800	3,800
01-413-000-235	Vehicle Maintenance	133	1,118	1,500	1,379	1,500	1,500	-	0%	1,500	1,500	1,500	1,500	1,500
01-413-000-316	Training & Seminars	1,429	1,969	3,000	155	3,000	3,000	-	0%	3,000	3,000	3,000	3,000	3,000
01-413-000-317	Parking & Travel	676	593	1,000	97	1,000	1,000	-	0%	1,000	1,000	1,000	1,000	1,000
01-413-000-320	Telephone	1,702	1,568	2,000	1,279	2,000	2,000	-	0%	2,000	2,000	2,000	2,000	2,000
01-413-000-322	Ipad Expense	486	374	600	145	600	600	-	0%	600	600	600	600	600
01-413-000-352	Insurance - Liability	-	-	-	318	424	377	(48)	100%	377	377	377	377	377
01-413-000-353	Insurance - Vehicles	300	362	373	262	349	297	(52)	-15%	297	297	297	297	297
01-413-000-354	Insurance - Workers Comp.	1,755	1,853	1,736	1,310	1,736	1,716	(20)	-1%	1,700	1,800	1,900	2,000	2,000
01-413-000-420	Dues/Subscriptions/Memberships	1,440	2,071	7,000	220	5,000	5,000	-	0%	5,000	5,000	5,000	5,000	5,000
01-413-000-450	Contracted Services	15,949	9,674	53,760	9,004	30,000	30,000	-	0%	30,000	30,000	12,000	12,000	12,000
01-413-000-460	Meetings & Conferences	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 413 CODES ADMINISTRATION		385,711	389,654	435,074	289,174	417,847	426,321	8,474	2%	433,851	446,239	439,425	450,884	450,884

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
414 PLANNING & ZONING													
<u>General Planning</u>													
01-414-001-116	Compensation	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-414-001-200	Supplies	-	36	500	377	500	500	-	0%	500	500	500	500
01-414-001-301	Court Reporter	536	418	1,500	28	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-414-001-315	Legal Fees	180	1,672	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-365	Comp Plan Update	-	-	-	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
01-414-001-366	Ordinance Update	-	-	3,000	6,716	30,000	20,000	(10,000)	-33%	3,000	3,000	3,000	3,000
01-414-001-367	General Planning	376	-	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-368	Advertising	650	1,006	500	-	500	500	-	0%	500	500	500	500
01-414-001-451	Act 209	-	-	-	-	-	-	-	#DIV/0!	1,000	1,000	1,000	1,000
Total 414-001 Planning		1,742	3,132	11,500	7,121	38,500	28,500	(10,000)	-26%	17,500	17,500	17,500	17,500
<u>Village Concept</u>													
01-414-002-367	General Planning	180	-	1,000	-	1,000	1,000	-	0%	4,000	4,000	4,000	4,000
Total 414-002 Village Concept		180	-	1,000	-	1,000	1,000	-	0%	4,000	4,000	4,000	4,000
<u>Zoning</u>													
01-414-003-100	Zoning Board Compensation	-	-	800	-	800	800	-	0%	800	800	800	800
01-414-003-301	Court Reporter	183	297	2,000	188	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-315	Legal Fees	158	2,651	6,000	-	6,000	6,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-450	Contracted Services	365	-	1,000	996	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 414-003 Zoning		706	2,948	9,800	1,184	9,800	9,800	-	0%	5,800	5,800	5,800	5,800
Total 414 PLANNING & ZONING		2,628	6,080	22,300	8,304	49,300	39,300	(10,000)	-20%	27,300	27,300	27,300	27,300
415 EMERGENCY OPERATIONS													
01-415-000-200	Supplies	1,804	851	2,000	571	2,000	2,000	-	0%	500	500	500	500
01-415-000-260	Small Tools & Equipment	-	-	1,000	-	1,000	1,000	-	0%	500	500	500	500
01-415-000-316	Training & Seminars	442	380	1,200	390	1,200	1,200	-	0%	3,000	3,000	3,000	3,000
01-415-000-317	Parking & Travel	-	-	400	532	400	400	-	0%	100	100	100	100
01-415-000-320	Telephone	1,838	1,786	1,200	872	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-415-000-330	Other Services/Charges	120	240	500	-	500	500	-	0%	500	500	500	500
01-415-000-420	Dues/Subscriptions/Memberships	-	-	50	-	50	50	-	0%	50	50	50	50
01-415-000-450	Contracted Services	-	-	500	398	500	500	-	0%	500	500	500	500
01-415-000-740	Computer/Furniture	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 415 EMERGENCY OPERATIONS		4,204	3,257	7,850	2,762	7,850	7,850	-	0%	7,350	7,350	7,350	7,350
422 - 456 OTHER SERVICES													
01-422-000-530	SPCA Contract	2,258	3,261	4,244	2,109	4,371	4,371	(0)	0%	4,502	4,637	4,776	4,919
01-422-000-601	DARC	14,640	15,987	15,987	20,943	20,943	23,037	2,094	10%	23,037	23,037	23,037	23,037
01-422-000-603	Downingtown Senior Center	-	-	2,000	-	2,000	2,000	-	0%	2,000	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	5,000
		21,898	24,248	27,231	23,052	32,314	34,408	2,094	6%	34,539	34,674	34,813	34,956
Total EMERGENCY & OTHER		26,102	27,505	35,081	25,814	40,164	42,258	2,094	5%	41,889	42,024	42,163	42,306

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
433 SIGNS													
01-433-000-200	Supplies	6,815	2,853	5,000	3,222	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-433-000-450	Contracted Services	-	210	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
		6,815	3,063	6,000	3,222	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
434 SIGNALS													
01-434-000-450	Contracted Services	19,405	40,420	183,300	48,627	26,632	35,000	8,368	31%	20,000	20,000	20,000	20,000
		19,405	40,420	183,300	48,627	26,632	35,000	8,368	31%	20,000	20,000	20,000	20,000
438 PUBLIC WORKS													
01-438-000-100	Public Works Wages	334,167	341,719	337,247	284,418	393,594	405,395	11,801	3%	417,556	430,083	442,986	456,275
01-438-000-150	Payroll Tax Expense	26,807	26,559	25,799	23,060	30,110	31,013	903	3%	31,943	32,901	33,888	34,905
01-438-000-151	Unemployment Compensation	1,377	701	646	548	560	560	-	0%	616	672	700	728
01-438-000-156	Employee Benefit Expense	145,206	143,395	133,912	110,404	150,538	143,928	(6,610)	-4%	146,807	149,743	152,738	155,793
01-438-000-160	Pension Expense	26,216	29,504	30,424	33,483	33,556	32,196	(1,360)	-4%	33,162	34,157	35,182	36,237
01-410-000-165	Employer 457 Match	-	-	-	-	-	6,000	6,000	100%	9,000	12,000	12,000	12,000
01-438-000-181	Longevity	5,700	5,550	7,050	4,050	6,150	6,750	600	10%	8,850	9,600	10,350	-
01-438-000-183	Overtime Wages	13,742	13,073	19,100	13,955	24,000	24,000	-	0%	24,000	24,000	24,000	24,000
01-438-000-200	Supplies	38,496	46,543	49,600	29,621	49,600	51,300	1,700	3%	51,300	51,300	51,300	51,300
01-438-000-205	Meals and Meal Allowances	-	90	500	198	500	500	-	0%	500	500	500	500
01-438-000-230	Gasoline & Oil	41,516	37,305	29,100	17,498	29,200	34,200	5,000	17%	34,200	34,200	34,200	34,200
01-438-000-235	Vehicle Maintenance	16,622	5,989	13,400	12,185	14,050	17,050	3,000	21%	17,050	17,050	17,050	17,050
01-438-000-238	Uniforms	2,702	3,020	3,050	3,932	3,050	3,050	-	0%	3,050	3,050	3,050	3,050
01-438-000-245	Highway Supplies	6,563	10,911	10,200	6,101	9,900	10,100	200	2%	10,100	10,100	10,100	10,100
01-438-000-260	Small Tools & Equipment	9,426	11,847	12,750	3,457	12,400	12,800	400	3%	12,800	12,800	12,800	12,800
01-438-000-316	Training & Seminars	2,919	4,558	4,575	1,308	6,075	5,000	(1,075)	-18%	5,000	5,000	5,000	5,000
01-438-000-317	Parking and Travel	134	1,518	600	478	600	800	200	33%	800	800	800	800
01-438-000-320	Telephone	2,669	2,707	3,000	2,519	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-438-000-322	Ipad Expense	616	601	1,200	1,577	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-438-000-341	Advertising	887	3,369	-	582	-	-	-	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	-	-	-	1,323	1,764	1,665	(99)	-6%	1,665	1,665	1,665	1,665
01-438-000-353	Insurance - Vehicles	5,520	5,089	5,242	1,048	1,397	1,189	(208)	-15%	1,189	1,189	1,189	1,189
01-438-000-354	Insurance - Workers Comp.	9,360	9,879	8,958	6,551	8,884	8,916	32	0%	9,362	9,830	10,321	10,837
01-438-000-360	Electric & Heating Oil	-	-	-	-	-	-	-	0%	-	-	-	-
01-438-000-420	Dues/Subscriptions/Memberships	165	665	400	685	400	400	-	0%	400	400	400	400
01-438-000-450	Contracted Services	35,488	60,163	54,880	34,243	52,730	52,230	(500)	-1%	52,230	52,230	52,230	52,230
01-438-000-463	Miscellaneous	3,149	300	-	-	-	-	-	0%	-	-	-	-
01-438-000-720	Road Resurfacing	190,359	244,222	244,222	244,222	244,222	-	(244,222)	-100%	100,000	-	100,000	100,000
		919,806	1,009,277	1,000,855	837,447	1,082,480	858,242	(224,238)	-21%	980,780	902,470	1,021,649	1,030,259

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
<u>Public Works - Facilities Division</u>													
01-438-001-100	Public Works Wages-Facilities Div.	152,357	160,468	185,694	146,826	221,770	218,918	(2,852)	-1%	225,485	232,250	239,217	246,394
01-438-001-101	PW Facilities Costs Allocated	(156,184)	(169,620)	(183,815)	(145,890)	(207,991)	(207,336)	655	0%	(207,336)	(207,336)	(207,336)	(207,336)
01-438-001-150	Payroll Tax Expense	12,197	12,430	14,206	11,981	16,965	16,747	(218)	-1%	17,250	17,767	18,300	18,849
01-438-001-151	Unemployment Compensation	1,151	619	630	394	560	560	-	0%	588	616	644	672
01-438-001-156	Employee Benefit Expense	47,969	61,784	50,721	51,957	70,955	67,702	(3,253)	-5%	69,056	70,437	71,846	73,283
01-438-001-160	Pension Expense	7,118	9,540	8,646	12,406	10,711	11,517	806	8%	11,862	12,218	12,585	12,962
01-410-000-165	Employer 457 Match	-	-	-	-	-	3,000	3,000	100%	4,500	6,000	6,000	6,000
01-438-001-181	Longevity	1,500	1,650	1,650	1,800	1,800	1,950	150	8%	2,850	3,150	4,200	4,650
01-438-001-183	Overtime Wages	3,687	6,010	8,000	8,100	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-438-001-230	Gasoline & Oil	1,987	9,956	1,000	13,612	8,000	12,000	4,000	50%	12,000	12,000	12,000	12,000
01-438-001-235	Vehicle Maintenance	-	-	4,500	-	6,500	6,500	-	0%	6,500	6,500	6,500	6,500
01-438-001-238	Uniforms	74	308	900	277	950	1,200	250	26%	1,200	1,200	1,200	1,200
01-438-001-316	Training & Seminars	1,777	271	3,600	-	2,000	1,600	(400)	-20%	1,600	1,600	1,600	1,600
01-438-001-352	Insurance - Liability	-	-	-	1,323	1,764	1,665	(99)	-6%	1,665	1,665	1,665	1,665
01-438-001-353	Insurance - Vehicles	1,790	1,636	1,685	1,048	1,397	1,189	(208)	-15%	1,189	1,189	1,189	1,189
01-438-001-354	Insurance - Workers Comp.	4,677	4,939	4,932	3,931	5,006	4,815	(191)	-4%	4,815	4,815	4,815	4,815
01-438-001-450	Contracted Services	-	-	-	-	-	-	-	0%	-	-	-	-
		80,100	99,991	102,351	107,764	148,387	150,026	1,639	1%	161,224	172,071	182,425	192,443
Total 438 PUBLIC WORKS		999,906	1,109,268	1,103,206	945,211	1,230,867	1,008,268	(222,599)	-18%	1,142,004	1,074,541	1,204,073	1,222,702
454 PARK & RECREATION													
<u>Parks - General</u>													
01-454-000-150	Scholarships for Youth Groups	-	2,000	-	-	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-454-001-101	Park Wage Allocation	156,184	169,620	183,815	145,890	207,991	207,336	(655)	0%	207,336	207,336	207,336	207,336
01-454-001-200	Supplies	6,426	136	8,000	13,226	10,000	15,000	5,000	50%	15,000	15,000	15,000	15,000
01-454-001-201	Park & Rec Special Events	4,964	2,878	5,000	3,064	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-454-001-202	Block Party	23,362	28,032	26,000	23,625	28,000	28,000	-	0%	28,000	28,000	28,000	28,000
01-454-001-230	Gasoline & Oil	-	388	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-235	Vehicle Maintenance	8,360	3,648	2,500	2,591	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-454-001-250	Maintenance & Repairs	3,742	332	500	1,110	500	500	-	0%	500	500	500	500
01-454-001-260	Small Tools & Equipment	1,053	115	2,700	479	2,700	2,700	-	0%	2,700	2,700	2,700	2,700
01-454-001-316	Training & Seminars	160	-	5,000	-	5,000	1,000	(4,000)	-80%	1,000	1,000	1,000	1,000
01-454-001-320	Telephone	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-340	Public Relations	160	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-354	Insurance - Workers Comp.	2,925	3,087	2,894	2,184	2,894	2,861	(33)	-1%	2,861	2,861	2,861	2,861
01-454-001-420	Dues/Subscriptions/Memberships	-	-	-	30	-	300	300	#DIV/0!	-	-	-	-
01-454-001-450	Contracted Services	291	376	500	-	500	500	-	0%	500	500	500	500
		207,627	210,612	236,908	192,199	275,585	276,197	612	0%	275,897	275,897	275,897	275,897
<u>Hickory Park</u>													
01-454-002-200	Supplies - Hickory Park	2,409	3,448	2,500	3,249	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-454-002-231	Propane	1,120	202	2,000	1,931	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-454-002-250	Maintenance & Repairs	8,877	3,387	7,000	2,729	7,000	8,000	1,000	14%	7,000	7,000	7,000	7,000
01-454-002-351	Insurance - Property	1,606	2,676	2,757	2,365	3,153	4,134	981	31%	4,134	4,134	4,134	4,134
01-454-002-360	Utilities	3,490	3,297	5,000	3,320	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-454-002-450	Contracted Services	29,314	19,374	20,000	17,912	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
		46,816	32,384	39,257	31,506	40,153	42,134	1,981	5%	41,134	41,134	41,134	41,134

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
<u>Fellowship Fields</u>													
01-454-003-200	Supplies	964	6,137	1,000	1,563	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-454-003-250	Maintenance & Repairs	14,468	6,615	10,000	1,187	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-454-003-312	Engineering Fees	-	-	2,000	-	2,000	-	(2,000)	-100%	-	-	-	-
01-454-003-320	Telephone	1,582	1,503	2,500	1,125	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-454-003-351	Insurance - Property	3,212	5,353	5,514	2,365	3,153	4,134	981	31%	4,134	4,134	4,134	4,134
01-454-003-360	Utilities	16,586	14,020	12,000	4,855	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-454-003-450	Contracted Services	22,689	19,177	16,000	7,065	16,000	16,000	-	0%	16,000	16,000	16,000	16,000
		59,501	52,805	49,014	18,160	48,653	47,634	(1,019)	-2%	47,634	47,634	47,634	47,634
<u>Larkins Field</u>													
01-454-004-200	Supplies	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-454-004-250	Maintenance & Repairs	-	1,018	5,000	-	5,000	1,000	(4,000)	-80%	1,000	1,000	1,000	1,000
01-454-004-312	Engineering Fees	-	344	-	-	-	-		#DIV/0!	-	-	-	-
01-454-004-450	Contracted Services	3,570	2,945	3,000	665	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
		3,570	4,307	9,000	665	9,000	5,000	(4,000)	-44%	5,000	5,000	5,000	5,000
<u>Upland Farms</u>													
01-454-005-200	Supplies	11,977	3,072	5,000	647	5,000	5,000	-	0%	1,000	1,000	1,000	1,000
01-454-005-231	Propane & Heating Oil	529	2,389	4,500	3,773	4,500	4,500	-	0%	4,500	4,500	4,500	4,500
01-454-005-250	Maintenance & Repairs	5,783	7,623	10,000	4,355	50,000	50,000	-	0%	10,000	10,000	10,000	10,000
01-454-005-351	Insurance - Property	2,409	4,015	4,136	2,365	3,153	4,134	981	31%	4,134	4,134	4,134	4,134
01-454-005-360	Utilities	7,664	2,094	4,000	2,991	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-454-005-450	Contracted Services	6,363	2,911	5,000	2,838	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-454-005-513	Engineering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		34,725	22,104	32,636	16,968	71,653	72,634	981	1%	28,634	28,634	28,634	28,634
Total Individual Parks		144,612	111,600	129,907	67,299	169,459	167,401	(2,058)	-1%	122,401	122,401	122,401	122,401
Total 454 PARK & RECREATION		352,239	322,212	366,815	259,498	445,044	443,598	(1,446)	0%	398,298	398,298	398,298	398,298
459 HISTORICAL COMMISSIONS													
01-459-000-200	Supplies	148	1,074	1,000	36	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	-	220	500	-	500	2,316	1,816	363%	-	-	-	-
		148	1,294	2,500	36	2,500	4,316	1,816	73%	2,000	2,000	2,000	2,000
					-								
TOTAL EXPENSES BEFORE OPERATING TRANSFERS		5,438,407	5,600,932	5,956,041	4,640,167	6,203,129	6,143,108	(60,021)	-1%	6,290,049	6,334,442	6,545,536	6,665,771
NET INCOME BEFORE TRANSFERS		1,322,590	1,216,119	1,082,622	1,265,476	487,071	834,167	347,096	71%	1,021,066	921,036	547,107	407,871

**Upper Uwchlan Township
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Budget	Inc/(Dec)	2021	2022	2023	2024
492 OPERATING TRANSFERS													
01-492-000-030	Transfer to Capital Acquisition Fund:												
	For Retirement of Debt	(200,000)		(200,000)	-	-	-	-	#DIV/0!	-	-	-	-
	Other	(750,000)	(600,000)	(750,000)	-	(150,000)	(518,000)	(368,000)	245%	(650,000)	(650,000)	(200,000)	(100,000)
01-492-000-036	Transfer to Water Resource Protection Fu	-	(100,000)	(250,000)	-	(330,000)	(300,000)	30,000	-9%	(225,000)	(90,000)	(85,000)	(90,000)
01-492-000-050	Transfer to Solid Waste Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Transfer to Developer's Escrow Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Transfer to Act 209 Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		(950,000)	(700,000)	(1,200,000)	-	(480,000)	(818,000)	(338,000)	70%	(875,000)	(740,000)	(285,000)	(190,000)
Total Expenditures		6,388,407	6,300,932	7,156,041	4,640,167	6,683,129	6,961,108	277,979	4%	7,165,049	7,074,442	6,830,536	6,855,771
Net Ordinary Income		372,590	516,119	(117,378)	1,265,476	7,071	16,167	9,096	129%	146,066	181,036	262,107	217,871
<u>Solid Waste Fund</u>													
	Revenue	1,055,567	1,074,478	1,187,000	1,025,268	1,077,130	1,096,444	19,314	2%	1,161,206	1,193,300	1,211,219	1,223,231
	Expenses	(835,438)	(870,432)	(834,679)	(661,952)	(871,590)	(914,796)	(43,206)	5%	(923,358)	(948,071)	(975,100)	(1,009,511)
	Operating transfers	(350,000)	(375,000)	(350,000)	-	(375,000)	(150,000)	225,000	-60%	(200,000)	(200,000)	(200,000)	(180,000)
	NET INCOME	(129,871)	(170,954)	2,321	363,317	(169,460)	31,648	201,108	-119%	37,849	45,229	36,119	33,720
Net Ordinary Income (Loss)		242,719	345,165	(115,057)	1,628,792	(162,389)	47,814	210,204	-129%	183,915	226,264	298,226	251,591

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	Guy A. Donatelli	12/31/19
Vice-Chairman	Sandra M. D'Amico	12/31/23
Member	Jamie W. Goncharoff	12/31/21

After serving as a Township Supervisor for two terms, Mr. Donatelli chose not to run for re-election in November, 2019. At the General Election, held on November 5, 2019, Ms. Jenn Baxter was elected to the Board of Supervisors for a six year term beginning January 1, 2020.

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 2019

- No tax increase (since 2006)
- Reviewed and Adopted the following ordinances and/or amendments:
 - Fireworks amendment
 - Septage Management Program
 - Re-Finance the 2014 General Obligation Bond
 - Prohibit smoking in Township Parks and recreation areas
- Reviewed nine (9) and approved four (4) sub-division/land development plans
 - Township Building Renovation/Expansion
 - Windsor Baptist Church
 - Byers Station Parcel 5C Commercial Lot 2 Alternate Plan (Commercial/Residential)
 - Struble Trail Extension Phase II
 - Eagleview Corporate Center Lot 4
 - Eagle Village Parking Expansion – Alternate Plan
 - 125 Little Conestoga Road – Profound Technologies
 - Eagle Retail Associates - Starbucks
 - Eagleview Corporate Center Lot 2
- Reviewed six (6) and approved five (5) conditional use applications or PRD Amendments
 - Vail
 - Eagle Retail Associates – Starbucks
 - 160 Park Road
 - Windsor Baptist Church
 - Vantage Point Retirement Living
 - 125 Little Conestoga Road – Profound Technologies
- Approved three (3) land development escrow release requests
- Approved the 2020 Minimum Municipal Pension Obligation (MMO) for the Police and Non-Uniformed Pension Plans
- Approved the submission of one (1) Sewage Facilities Planning Module to the PADEP
- Approved/Awarded Contracts for the following specific to the Township Building renovation/expansion
 - construction management
 - construction - general
 - construction - electrical

- construction materials testing
 - emergency generator purchase
 - cabling
 - security system
 - low voltage system
- Re-located Township Administration Office and Police Department to separate locations
- Awarded the Solid Waste Collection and the Recycling Collection contracts (2) for the period August 1, 2019 through July 31, 2022
- Authorized the following contracts:
 - 2019 Milling and Paving
 - 2019 Roadway Materials
 - 2019 Pavement Marking
 - Upland Farms house:
 - . environmental assessment
 - . mold remediation
- Supported an Economic Development Restaurant Liquor License Application
- Authorized and funded the Access to Youth Sports Scholarship Program
- Renewed our participation in 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
- Completed the Park Road Reconstruction and Trail Project
- Continued improvements to the Barn at Upland Farms – safety improvements, added amenities
- Entered negotiations for the Verizon Franchise Fee Agreement, along with a consortium of 26 Chester County Municipalities

GOALS FOR 2020

- Provide leadership and direction to the Township staff and the community
- Continue the executive search for, and hire, a new Township Manager following the resignation of Cary Vargo in the fourth quarter of 2019
- Provide on-board training for the new supervisor and Township Manager
- Search for a building inspector /codes administrator or a sub-contractor, following the planned retirement of Al Gaspari in Spring/Summer 2020.
- Maintain Upper Uwchlan Township's quality of life and provide excellent services in a proactive, cost efficient manner
- No tax increase
- Continue to complete trail connections within Upper Uwchlan and link the trail system to surrounding municipalities
- 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

	2020	2019	2018
Chairman	1	1	1
Vice-Chairman	1	1	1
Member	1	1	1
Total	3	3	3

2020 Budget Summary – General Government

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$5,383	\$2,691	\$2,691	\$2,692	100.0%
Liability and Public Officials Bond	22,648	17,080	23,199	(551)	(2.4%)
All other	44,714	31,792	47,451	(2,737)	(5.8%)
Total	\$72,745	\$51,563	\$73,341	(\$596)	(0.8%)

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

Personnel costs increased by 100% from the 2019 Budget – at the time the 2020 Budget was finalized it was not known whether the newly elected Supervisor would elect to receive the \$2,500 annual salary to which she is entitled.

STATISTICS***As of 9/30/19**

	2020	2019*	2018
Township meetings attended	72	56	64
Members attending PSATS	3	3	3
Ordinances passed	4	4	11
Resolutions passed	9	9	9
Land development plan approvals	2	3	7
Conditional Use hearings (separate from regular mtgs)	3	4	3
Conditional Use approvals	3	5	3

GENERAL FUND

EXECUTIVE DEPARTMENT

MISSION

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

RECENT DEVELOPMENT

On October 11, 2019, Township Manager Cary Vargo announced to the staff that he had accepted a position in the private sector and would be leaving his position as Township Manager as of November 3, 2019. Cary had previously informed the Board of Supervisors and together they decided on the process for an executive search. Shanna Lodge, Assistant Township Manager, has been appointed the Acting Township Manager. A professional in the recruitment field has been hired to conduct the search for a new manager at an hourly rate of \$125.00 per hour.

To facilitate a smooth transition, Mr. Vargo will continue to be available to the acting Township Manager, staff, supervisors, and the newly hired manager on an as-needed basis for a period of time following his November departure. This continued availability is based on a professional services agreement with Mr. Vargo's new employer.

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 2019

- Coordinated the relocation of Township operations to temporary facilities to accommodate the Township building construction project
- Project management and coordination of the Township building renovation/expansion project
- Continued coordination with several pipeline re-purposing/expansion projects
 - Sunoco Mariner II and III
 - Columbia/Trans Canada
- Finalized a three year collective bargaining agreement with the Upper Uwchlan Township Police Association
- Managed the removal/remediation of old and asbestos found in the Upland Farms house
- Coordination with the Pennsylvania Turnpike on the Milford Road Bridge replacement.
- Continued coordination with the Pennsylvania Turnpike on their future widening project

- Project management and oversight of the Park Road Reconstruction and Trail Installation project
 - Utility relocation
 - Congestion Mitigation and Air Quality (CMAQ) Reimbursement Agreement
 - Construction management/inspection services
- Assisted with the drafting, review and adoption of the following ordinance amendments:
 - Fireworks amendment
 - Establishment of Septage Management Program
 - Re-Financed the 2014 General Obligation Bond
 - Prohibit smoking in Township Parks and recreation areas
- Coordinated the review of nine (9) sub-division and land development plans
- Coordinated the review of six (6) conditional use applications or PRD Amendments
- Coordinated a new three year Solid Waste & Recycling Collection Contract
 - Three years with two option years
 - Reduced program costs
- Revised the Non-Uniformed Employee Personnel manual – pending final edits
- Coordinated and presented the following contracts to the BOS for consideration:
 - 2019 Milling and Paving
 - 2019 Roadway Materials
 - 2019 Pavement Marking
 - 2019/2020 Snow Removal
- Researched, coordinated, and implemented a Processing & Marketing Contract through the Chester County Solid Waste Authority
- Continued refinement of the Township's new asset/parcel management system, Traisr
- In cooperation with the Township's Tax Collector, completed an audit of the tax collector's records and procedures (sixth year)
- Received our sixth consecutive GFOA Distinguished Budget Presentation Award for the 2019 Budget
- Prepared our fourth Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2018
- Established a Debt Management Policy
- Established a Contributions Policy
- Established a Balanced Budget Policy
- Issued two bond offerings in 2019. Upper Uwchlan Township General Obligation Bonds - Series of 2019 was issued to finance the expansion and renovation of the Administration building as well as other projects. (Refer to Long Term Debt and the Capital Fund). Series A of 2019 was issued to refund the 2014 Bonds, for a net present value savings of \$567,080 or 11.14% of the refunded principal.
- 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 2020

Administration

- Effectively onboard newly elected Township Supervisor
- Actively participate and coordinate with the project team responsible for the Township Building Expansion/Renovation Project

- Manage the conclusion of the Township Building Expansion/Renovation Project to include relocation back to the location at 140 Pottstown Pike
- Continued coordination with various pipeline projects in and around the Township
- Coordinate with Pennsylvania Turnpike personnel on the expected Park Road Bridge Replacement Project (2020-2021)
- 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 – Phase III, final phase

Finance

- Continue to obtain additional training as warranted
- 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, 2019 CAFR
- Receive the GFOA Distinguished Budget Award for the 2020 Budget
- Review and improve the Accounting Policies and Procedure Manual
- Continue to develop and document policies in accordance with the GFOA Best Practices

Staffing Statistics – as of the end of each year presented

	2020	2019	2018
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

2020 Budget Summary – Executive

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$735,481	\$504,633	\$671,648	\$63,834	9.5%
All other	59,784	42,176	50,983	8,801	17.3%
Total	\$795,265	\$546,809	\$722,631	\$72,635	10.1%

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

All non-uniformed personnel are budgeted for a 3% salary increase in 2020. The search for a new Township Manager is not expected to be completed until after the beginning of 2020, which leaves uncertainty regarding salary and benefits for this position. (family vs. single or parent/child)

Also, the Township extended the benefit of an employer matching contribution to the 457 Plan to non-uniform employees as well as to the Police Department. The budget includes \$1,000 for each non-uniform employee in 2020., \$1,500 in 2021 and \$2,000 in 2022.

All other

All other consists mainly of training, and various dues and subscriptions.

STATISTICS

	2020	2019*	2018
Township meetings attended	96	81	96
Meeting packages prepared	48	44	53
Conditional Use Applications processed	3	6	4
Subdivision and land development applications processed	4	6	11
Ordinance amendments:			
Discussed	4	4	12
Adopted	4	4	11
Right to Know Requests	50	66	91
Bid packages prepared	7	7	14
Certifications issued for settlements (re-sale and refinancing)	230	222	241
Number of utility bills mailed – solid waste (includes reminders)	4,000	3,967	3,957
Number of solid waste bills paid through the on-line WIPP	600	518	419

Number of liens collected – solid waste	10	19	11
Number of utility bills mailed - sewer	11,300	11,130	10,864
Number of sewer bills paid through the on-line WIPP	2,000	1,796	1,989
Number of liens collected - sewer	10	14	26
Utility payment processing - date of receipt to date processed <i>Peak time</i>	2 days	2 days	3 days
Utility payment processing – date of receipt to date processed <i>Off peak</i>	1 day	1 day	1 day
Notary services provided	60	52	68

*As of 9/30/19

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 first submitted its 2014 Budget to the GFOA and received the award that year and each subsequent year since.

	2020	2019	2018
Number of consecutive years receiving the GFOA Budget Presentation Award	7	6	5

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)

	2020	2019	2018
<i>Audit year end:</i>	<i>12/31/19</i>	<i>12/31/18</i>	<i>12/31/17</i>
Number of audits performed	5	5	5
Total cost	\$42,500	\$40,700	\$38,700
% change from prior year	4.42%	5.17%	-2.5%

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).

	2020	2019	2018
<i>Audit year end:</i>	<i>12/31/19</i>	<i>12/31/18</i>	<i>12/31/17</i>
DCED report	1	1	1
CAFR	1	1	1
Receive GFOA award for CAFR	5 th year	4 th year	3rd 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 2019

- Audited the Township's financial statements for the year ended December 31, 2018 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, 2018
- Performed an audit of the Tax Collector's records and procedures for the year ended December 31, 2018

GOALS FOR 2020

- 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

2020 Budget Summary - Audit

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Audits	\$28,500	\$27,550	\$27,300	\$1,200	4.4%
Total	\$28,500	\$27,550	\$27,300	\$1,200	4.4%

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 2019

- 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 2020

- 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

	2020	2019	2018
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.

2020 Budget Summary – Tax Collector

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Personnel related expenses	\$7,934	\$5,720	\$7,934	-	0%
Bonding	600	525	600	-	0%
All other	5,500	4,630	5,500	-	0%
Total	\$14,034	\$10,875	\$14,034	-	0%

Explanation of Major Changes

None

STATISTICS

	2020	2019*	2018
Tax bills mailed	4,125	4,048	4,007
Tax bills processed	4,015	3,958	3,917
Certifications issued	270	249	222
Liens filed at year end	32	25	75

*As of 9/30/19

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 2019

- Not applicable

GOALS FOR 2020

- Not applicable

Staffing Statistics – as of the end of each year presented

	2020	2019	2018
None			
Total			

2020 Budget Summary – Legal

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Legal - reimbursable	\$10,000	\$ 4,277	\$10,000	\$0	0.0%
Legal – non reimbursable	30,000	27,548	30,000	0	0.0%
Contracted services	5,000	-	5,000	0	0.0%
Total	\$45,000	\$31,825	\$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 2019

- Continued technology replacement program
- Ongoing improvements and maintenance to mission critical systems such as the traffic signal server and redundant infrastructure
- Seamlessly transitioned IT, for both uniformed and non-uniformed operations, to the Townships relocated facilities during the Township Building construction/renovation
- Continued refinement of the Traisr program, the Townships Parcel Management/GIS system
- Transitioned Township cellular phone operations to AT&T FirstNet

GOALS FOR 2020

- Transition IT operations back into the newly renovated/expanded Township building located at 140 Pottstown Pike
- Upgrade the CENTRACS System to a new Server, to include a newly installed fiber network into the Township building

2020 Budget Summary – Computer

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Software & supplies	\$62,500	\$44,915	\$10,000	\$52,500	525.0%
Hardware	6,000	1,461	7,000	(1,000)	(14.3%)
Website	5,700	4,122	7,300	(1,600)	(21.9%)
Contracted services	40,000	23,814	97,770	(27,700)	(41.0%)
Total	\$114,200	\$74,312	\$92,070	\$22,130	24.0%

Explanation of Major Changes**Software and supplies**

The budget was increased in 2020 to match actual costs for new software programs. During 2019, we changed how we classified various expenses between “software” and “contracted services”.

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 2019

- 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
- Managed construction of Phase IV of the Park Road Reconstruction and Pedestrian Trail Installation project (Hickory Park to the Marsh Creek State Park)
- Managed construction, through completion, of the Eagle Crossroads 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
- Assisted with the acquisition of a water quality grant, in the amount of \$282,432, to be used for basin naturalization and the construction of a water quality basin at Upland Farms
- Site design & Survey – Township Building Renovation/Expansion Project
- Reviewed nine (9) sub-division and/or land development plans
- Reviewed six (6) conditional use applications
- Ongoing assistance regarding the Sunoco Mariner II/III gas pipeline expansion and/or upgrade projects
- Continued to update Townships GIS data
- Coordinated MS4 Stormwater Permit renewal

GOALS FOR 2020

- Monitor and assist with ongoing gas pipeline expansion or repair projects
 - Sunoco Mariner II and III
- Ongoing construction inspections at new residential construction sites
- Review of design and engineering of Phase III of the Route 100 WWTF
- Project Management of Phase III of the Route 100 WWTF
- Ongoing coordination with McKee, Sunoco, and PennDOT specific to roadway improvements and a traffic signal to be located at Little Conestoga Road and Milford Road
- Coordination of Phase III of the Water Resource Protection Program development
- Design and engineering of stormwater improvements specific to basin naturalization and the installation of a water quality basin at Upland Farms
- Sub-division and land development reviews, as needed

Staffing Statistics – as of the end of each year presented

	2020	2019	2018
None			
Total			

None – outside consultants provide engineering services to the Township

2020 Budget Summary – Engineering

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Engineering – reimbursable Conditional Use	\$25,000	\$49,131	\$25,000	-	0.0%
Reimbursable Engineering	75,000	7,012	75,000	-	0.0%
Engineering – non reimbursable	30,000	6,726	30,000	-	0.0%
Traffic engineering	25,000	4,783	25,000	-	0.0%
All other	14,500	10,100	14,500	-	0.0%
Total	\$169,500	\$77,751	\$169,500	-	0.0%

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 2019

- Finalized the development of designed and engineered building and site plans for the Township building/ renovation project
- Action plan developed for the relocation of uniformed and non-uniformed personnel during construction and renovation of the Township building
- Relocation of uniformed and non-uniformed operations to accommodate construction activities at the Township Building located at 140 Pottstown Pike
- Construction of a new four bay garage at the Public Works facility
- Constructed internal and external improvements at the temporary police facility located at 520 Milford Road

GOALS FOR 2020

- Manage the completion of construction at the Township building located at 140 Pottstown Pike, Chester Springs
- Plan for and relocate to the newly renovated/expanded Township building
- Maintain all operational activities and service delivery to the community during the planned relocation
- Continued capital improvement at the Public Works facility
- Transition out of and decommission 520 Milford Road as the temporary police facility

Staffing Statistics – as of the end of each year presented

	2020	2019	2018
None			
Total			

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

2020 Budget Summary – Township Properties

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Public Works building	\$63,401	\$ 48,776	\$55,410	\$7,991	14.4%
Township building	89,301	114,654	128,036	(38,735)	(30.3%)
Milford Road building	21,667	50,336	35,177	(13,510)	(38.4%)
Total	\$174,370	\$213,766	\$218,623	\$83,539	(20.2%)

Explanation of Major Changes**Township Building**

On April 15, 2019, township administrative staff relocated to temporary space at 415 Eagleview Boulevard, Exton, Pa. to facilitate the expansion and renovation of the Township Building. Construction is expected to take approximately one year and it is anticipated that the Township Building will be ready for occupation by April, 2020.

Milford Road Building

The Police Department is being housed in rented trailers on the Milford Road site during the construction at the Township Building.

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 2019

- Police operations enhanced using benchmarking
- Proactive with community-oriented policing
 - Business community
 - Religious community
 - Sports organizations
 - HOA's
- Customer service focused

- Community outreach – summer “Water Ice Detail”
- 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
- 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
- Employee development program
- Police Department reaccredited



Officers on patrol interacting with the community.



Officers greet visitors to the Police Department.

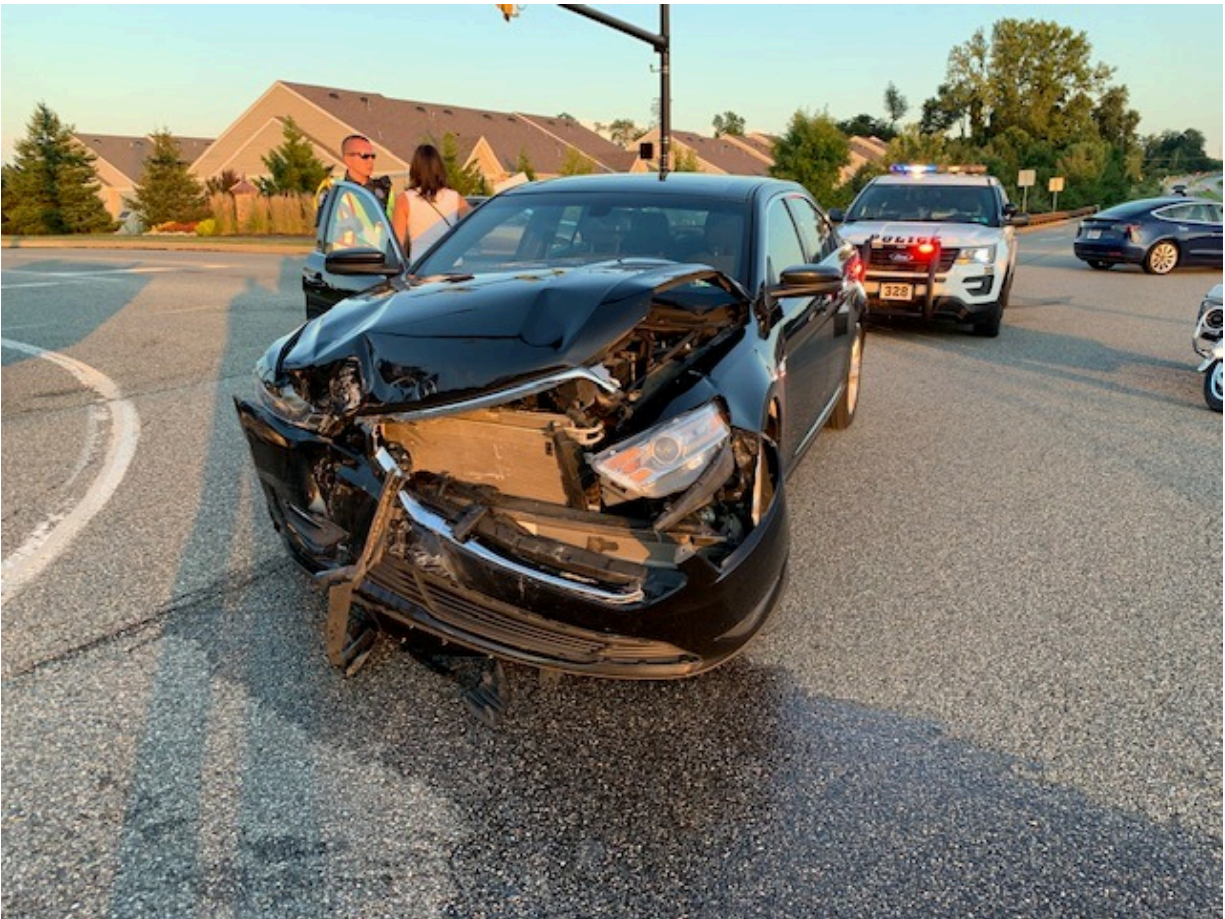
GOALS FOR 2020

- Continue to follow customer service-based philosophies and practices
- Continue with Risk Management Team Assessments
- 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
- Vehicle Accident Analysis

Staffing Statistics – as of the end of each year presented

	2020	2019	2018
Full time:			
Police Chief	1	1	1
Sergeant	0	0	0
Corporal	2	2	2
Detective	1	1	1
Officers	8	8	8
Part time:			
Officers	1	0	0
Admin Assistant	1	1	1
Total FTE's	12.75	12.25	12.25

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



Vehicle accident resulting in only property damage

2020 Budget Summary – Police Department

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$2,170,892	\$1,578,440	\$2,041,111	\$129,782	6.4%
Vehicle costs	53,000	37,721	60,000	(7,000)	(11.7%)
Insurance – liability & property	16,204	12,734	16,979	(775)	(4.6%)
All other	106,200	41,192	109,050	(2,850)	(2.6%)
Total	\$2,346,296	\$1,670,087	\$2,227,140	\$119,157	5.4%



Junior Police Academy cadets learn and practice life-saving skills.

Explanation of Major Changes

Personnel and related expenses

The Budget includes the addition of a part-time officer in 2020, which is expected to increase personnel costs by approximately \$27,000. In October 2019, the Upper Uwchlan Township Police Association signed a new three contract that runs from January 1, 2020 to December 31, 2022. It calls for salary increases of 3% in each of the contract years, plus an increase in longevity pay for the officers to a maximum of \$3,000 per year (the current maximum is \$2,000).

Also, the Township has offered to provide an employer match to the current 457 Plan in the following amounts: \$1,000 in 2020, \$1,500 in 2021 and \$2,000 in 2022. The employee must contribute at least \$1,000 in 2020 to be eligible for the match, which will be paid early in the following year. The Police Pension Plan contribution by the Township will increase by nearly \$24,000 in 2020.



Upper Uwchlan Police were called to the scene of a dumpster fire over the summer.

STATISTICS

	2020	2019*	2018
Police incidents		8,809	13,213
Radio	NOT PERMITTED	1,423	2,096
Sight	COULD BE	616	1,100
Person	DEEMED TO BE	107	229
Headquarters	QUOTAS	6,039	8,831

*As of 8/31/19

** Changed reporting system



Community water ice detail

Sworn Full Time Equivalent (FTE) Employees

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

	2020	2019	2018
Sworn FTE's	1.00	1.00	1.00

Population 11,540

Reported Crimes and Arrests

	2020	2019*	2018
Reported Crimes Part 1 & 2	Unknown	124	194
Arrests	Unknown	45	76
Crimes per 1,000 residents	Unknown	10.7	16.8

*As of 8/31/19

Traffic Safety

Police Traffic Enforcement

	2020	2019*	2018
Traffic stops	Unknown	1,189	1,853
Verbal & Written Warnings	Unknown	905	1,348
Citations	Unknown	829	1,165

*As of 8/31/19

Traffic Crashes

Highway traffic accidents

	2020	2019*	2018
Vehicle accidents	Unknown	98	189

*As of 8/31/19



Injury accident with entrapment



Vehicle accident resulting in injuries

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

	2020	2019	2018
<i>Number of years that the Police Department has been accredited by the Pennsylvania Police Chief's Association</i>	5	4	3
<i>Number of years that the Police Department has used Facebook to share information with residents and others</i>	7	6	5



*2019 Junior Police Academy Graduates
In its 6th year, 55 cadets from ages 11-15 participated in this growing and popular program.*



As a part of the department's ongoing outreach efforts, 12 community water ice distribution events were held in neighborhoods throughout the Township in 2019. The events provided an opportunity for face-to-face interaction with residents, acclimating the Department with the needs of the community.



GENERAL FUND

CODES DEPARTMENT

MISSION

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

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

DESCRIPTION OF SERVICES PROVIDED

The 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 2019

- Maintained Stormwater Management Standards on new projects
- Implemented Stormwater and Alternative Energy ordinances
- Initiated Traisr, a web based infrastructure and asset management application
- Worked with Eagle Scouts and community service individuals involving improvements in the Township
- Dedication of the Reserve at Chester Springs

GOALS FOR 2020

- 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

	2020	2019	2018
Full time:			
Codes Department Administrator	1	1	1
Building Inspector	1	1	1
Administrative Assistant	1	1	1
Part time:			
Consultant	-	-	-
Total	3.00	3.00	3.00

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

2020 Budget Summary - Codes

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$406,748	\$273,281	\$398,174	\$8,573	2.2%
All other	19,574	15,893	19,673	(99)	(0.5%)
Total	\$426,321	\$289,174	\$417,847	\$8,474	2.0%

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

All non-uniform personnel are budgeted for a 3% salary increase in 2020. The Township is using its rate stabilization credits to maintain medical insurance at 2019 levels. The Codes Officer intends to retire during 2020; therefore consulting services have been included in the budget in the event a permanent replacement is not found before he retires. His retirement date is uncertain; therefore to be conservative, his salary is included for the full year. Total personnel costs have increased only 2.2% due to a decrease in non-uniform pension costs for 2020.

STATISTICS

	2020	2019*	2018
Building permits issued - residential	600	366	496
Building inspections - residential	2,000	1,856	2,436
Building permits issued - commercial	35	46	56
Building inspections - commercial	250	298	393
Re-sale Use & Occupancy permits issued	150	140	167
Re-sale Use & Occupancy inspections	150	162	192
Residential refinance requests – trash & sewer lien info	90	95	89
Number of Zoning Hearings conducted	2	3	3

*As of 9/30/19

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)

	2020	2019*	2018
Number of permits issued	700	412	662
Average inspections per workday**	8.57	9.04	9.28
Permits issued per 1,000 residents	61	36	57

*As of 9/30/19

** 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)

	2020	2019*	2018
Codes Department direct costs	\$426,321	\$289,174	\$389,654
Cost per parcel	\$73.16	\$46.31	\$64.32

*As of 9/30/19

Code Enforcement: Contribution to offset Department Costs

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

	2020	2019*	2018
Building Codes fees received	\$378,000	\$285,485	\$416,306
Average contribution per permit	\$540.00	\$692.92	\$628.86

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 2019

- The following ordinances or ordinance amendments were reviewed (7) and *adopted* (4):
 - *Fireworks regulations amended*
 - *Septage Management Ordinance*
 - *Refinanced the 2014 General Obligation Bond*
 - Prohibited smoking in Township Parks and Recreation areas
 - Adaptive Reuse of Historic Structures
 - Lighting
 - Alternate Energy Systems
- Two (2) Zoning Hearings conducted:
 - RIP Holdings, LLC
 - Donoghue

GOALS FOR 2020

- 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 compatible
 - 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

	2020	2019	2018
None			
Total			

2020 Budget Summary – Planning and Zoning

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
General Planning	\$28,500	\$7,121	\$38,500	(\$10,000)	(26.0%)
Village Concept	1,000	-	1,000	-	0.0%
Zoning	9,800	1 ,1,84	9,800	-	0.0%
Total	\$39,300	\$8,304	\$49,300	(\$10,000)	(20.3%)

GENERAL FUND

PUBLIC WORKS DEPARTMENT

MISSION

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

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

DESCRIPTION OF SERVICES PROVIDED

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

- Roadways
- 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 2019

- Performed over 100 road repairs and in-house asphalt repairs, using 100 tons of asphalt.
- Repaired or rebuilt 35 inlets as of September 2019.
- Replaced stormwater pipe on Yarmouth Lane.
- Repaired and resurfaced 2.93 miles of roadway.
- Responded to 790 PA One call tickets (*as of October*).
- 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 14 times for snow or ice removal and other storm related issues.
- Performed street sweeping on approximately 178 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 March and April 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.

- Delivered trash and recycling Toters to approximately 90 new homes constructed in 2019.
- Repaired or replaced approximately 98 trash and recycling Toters that were damaged.
- Swapped out approximately thirty-three 64-gallon Recycling Toters with larger 96-gallon Toters in an effort to increase recycling in the township.
- 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 90 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 32 State inspections and 155 repair and maintenance services on Township owned vehicles and equipment



Several members of the Public Works department paving the driveway at the Public Works Building

GOALS FOR 2020

- 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 3.0 miles of roadway.
- Recycle old asphalt to make pothole patching a permanent fix – to avoid multiple repairs with cold patch.
- Respond effectively to PA One call requests.
- Continue Storm Water Management rehabilitation work.
- Asset mapping
 - Storm water basins
 - Signs

Staffing Statistics – as of the end of each year presented

	2020	2019	2018
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	5	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.

2020 Budget Summary – Public Works Department (including Facilities Division)

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$991,966	\$713,861	\$983,161	\$8,807	0.9%
Vehicle costs	70,939	44,343	59,147	11,792	19.9%
Insurance – liability & property	4,519	3,694	4,926	(406)	(8.2%)
Road resurfacing	-	244,222	244,222	(244,222)	(100.0%)
Signs	6,000	3,222	6,000	-	0.0%

(continued)	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Signals	35,000	48,627	26,632	8,368	31.4%
All other	148,180	84,980	147,405	775	0.5%
Allocations of Labor to Parks	(207,336)	(145,890)	(207,991)	655	(0.3%)
Total	\$1,049,268	\$997,060	\$1,263,501	(\$214,231)	17.0%

Explanation of Major Changes

Personnel and related

All non-uniform personnel are budgeted for a 3% salary increase in 2020. Healthcare costs have been held constant by using credits that have accumulated over the past several years with the health insurer. The Township plans to match employee contributions to the 457 Plan for the first time in 2020. If all fulltime members of the Public Works department contribute at least \$1,000 to their account, the Township match would be \$9,000.

Road Resurfacing

Since it has a sufficient cash balance, the Liquid Fuels Fund will be contributing the total cost of paving in 2020.

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.



Public Works personnel conduct mowing at Parks and Municipal Authority properties.



Public Works crew building a new curb on Krauser Road

STATISTICS

	2020	2019	2018
Roadways	59.53 miles	59.53 miles	58.93 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	5
Trails maintained	9.83 miles	9 miles	9 miles
General Township Facilities (Township building, PW building and Milford building)	3	3	3
Drip/spray fields	24	24	24
Acres of drip/spray fields	107.33 acres	107.33 acres	107.33 acres
Treatment plants	8	8	8
Pump stations	15	15	15
Sanitary main	41.42 miles +	41.42 miles +	41.42 miles +

Spray heads	1,452	1,452	1,452
Miles of roadway paved	3.00 miles	2.93 miles	3.03 miles
Roadway signs replaced	70	90	64
Arrows & legends repainted	40	44	30
<u>Roadway painting:</u>			
White line freshened	27 miles	27 miles	28.71 miles
Double yellow lines freshened	17 miles	17 miles	19.44 miles
Acres of grass to mow	166.45	166.45	166.45
<u>Inspections conducted:</u>			
Wastewater treatment facilities	390	390	390
Township parks	60	60	60
In-depth roadway	10	10	10



Repairing an inlet on Eagle Farms Road

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)

	2020	2019	2018
Total lane miles	6.06	5.86	6.06
Total cost	\$492,444	\$373,489.81	\$595,657*
Cost per lane mile	\$81,261	\$63,735	\$98,293*

*Pennsylvania Drive reconstruction project was completed from Liquid Fuel funds in 2018.

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).

	2020	2019	2018
Total FTE's	7	7	7
Road maintenance FTE's per 1,000 residents	0.58	0.58	0.58

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.

	2020	2019	2018
Total snow/ice events	Unknown	14	17
Total lane miles	119.06	119.06	118.0
Total cost	Unknown	\$88,402.16	\$122,425
Tons of snow/ice removal product	Unknown	1,498.77	1,526.97
Cost per lane mile	Unknown	\$742.50	\$1,037.49

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. The newest addition to the park system in Upper Uwchlan is Eagle Crossroads, a trailhead and small plaza in the Village of Eagle just north of the Township Building. The plaza was completed in 2018, and its name officially announced in the spring of 2019. The Township also maintains paved trails throughout that Township that connect many residential areas to Eagle Village and to recreational facilities.

2019 HIGHLIGHTS

Park Road Trail - Construction on the long-awaited Park Road Trail Project began in mid-March 2019 and was completed in the fall. The project consisted of a road re-construction and the installation of 4,400 linear feet (0.83 miles) of a 6-foot wide pedestrian trail along Park Road, from Hickory Park (east of Moore Road) to Marsh Creek State Park.



The Park Road Trail extension completes the pedestrian connection from the Village of Eagle to the State Park.

11th Annual Upper Uwchlan Township Block Party – This yearly event continues to be a time of community fun and connection. In 2019, a record 89 vendors lined Pottstown Pike and Station Boulevard in the Village of Eagle. As always, the event concluded with a spectacular fireworks display.

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Donations	\$10,000	\$14,820	\$10,000	-	-
Expenses	28,000	23,625	28,000	-	-
Net cost to the Township	\$18,000	\$8,805	\$18,000	-	-

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

Upland Farmhouse Mold Remediation – In the fall of 2019, the Township contracted with ATI Restoration to complete a mold and asbestos remediation of the Farmhouse at Upland Farms. This project makes way for further improvements in the house, and the eventual renovation of the house for public use.

Pickleball – An increasingly popular recreation activity, Pickleball is a net and paddle sport that combines elements of tennis and badminton. Lines for pickleball were added to one of the Hickory Park tennis courts this year, in order to make pickleball play possible at the park. In 2020, the Township plans to add additional pickleball lines and invest in specialized netting. The Township is working with DARC for possible Pickleball league events at the park.

Online Trail Map – Residents can now find a map of the Township trail system – sidewalks, side-paths, and multi-use trails – on the Township website. The digital map is mobile-friendly and interactive, allowing residents to pinpoint their own location as they use the map.

Safety Improvements at Parks – With the safety of park users in mind, several projects at Hickory Park and Fellowship Fields were undertaken this year. Fencing was installed around the new playground at Hickory Park. Additional netting and fencing were added behind home plate Hickory Field 2, keeping foul balls out of the brush adjacent to the Pennsylvania Turnpike. A full electrical inspection was conducted at Hickory Park to prepare for future lighting and other upgrades at the Park. At Fellowship Fields, a handrail was installed to improve access to Fields 3 and 4. Safety lighting was added behind the Fieldhouse to illuminate the walking path that leads to the upper parking area.

Park and Recreation Board Accomplishments

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

The Park and Recreation Board hopes that more DARC programs can be hosted in the Upper Uwchlan Township area. To that end, the Park and Recreation Board continues to advocate for the renovation of the Barn at Upland Farms. A priority for Phase I of that renovation is the fit out of classroom space in the lower level of the Barn.

Easter Egg Hunt and Playground Ribbon Cutting – The Park and Recreation Board’s 2nd annual Easter Egg Hunt was held at Hickory Park in 2019 and included a celebration of the new playground. The Board of Supervisors led a ceremonial ribbon-cutting.



Supervisor Jamie Goncharoff, festively dressed for the Easter Egg Hunt, delivers remarks at the Playground Ribbon Cutting.

An estimated 200 children and their families attended the event and hunted for 4,000 eggs scattered throughout the park. The Park and Recreation Board collected canned goods for the Chester County Food Bank at the event, donating 113 pounds thanks to the generosity of Upper Uwchlan residents. The Park and Recreation Board plans to host the 3rd annual Easter Egg Hunt in 2020.

3rd Annual Tree Lighting – With two successful years on the books, the Park and Recreation Board looks forward to hosting the 3rd Annual Tree Lighting at Upland Farms in November. This festive event includes live music from local students, food from local vendors, and visit from Santa, who arrives each year on a fire truck.



2018 Tree Lighting at Upland Farms

Trail Expansion - In 2018, the Park and Recreation Board conducted an online survey of residents, aiming to get a sense of the community's needs and priorities when it comes to open space and recreation. According to those survey results, residents overwhelmingly support the development and expansion of Upper Uwchlan Township's trail system. In answer to the question "Please check the five items below that would most increase your family's satisfaction with parks/recreation in Upper Uwchlan Township if such facilities, activities, or programs were added or expanded," the top three responses were hiking trails, biking trails, and fitness trails. The Park and Recreation Board continues to advocate for the expansion of the Township Trail system, looking at connections to the Windsor Ridge community and the Center Loop Trail as high priorities.

ACCOMPLISHMENTS IN 2019

(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
- Installed new dog trash can station along the walking trail at Upland Farms.
- Cut down dead tree at Upland Farms.
- Replaced broken fence rails and posts at Upland Farms.
- Assisted with the Christmas tree lighting ceremony at Upland Farms.
- Assisted with the Easter Egg Hunt at Upland Farms.
- Cleaned out the farmhouse and barn at Upland Farms.
- Completed erosion repair on Hickory Park trail and bridges.
- Installed railings along the stone steps at Fellowship Fields.
- Installed fencing along the parking lot side of the new playground at Hickory Park.
- Installed 2 sets of bleachers at Hickory Park and Fellowship Fields.
- Installed plants around the center island at Eagle Crossroads Park.

GOALS FOR 2020

- Continue management of field reservations through the MyRec online system.
- 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 more 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.
- Pave the upper parking lot at Fellowship Fields.
- Install court lighting at the basketball and tennis courts at Hickory Park.
- Build seating area for basketball court at Hickory Park.
- Replace the pavilion at Hickory Park.
- Replace fencing along field side of the playground at Hickory Park and create a seating area.
- Re-stain Hickory Park benches.
- Re-stain Fellowship Field number sign posts.
- Paint the 6x6 sign post for all park signs.
- Cut down dead tree at Upland Farms.

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

In 2016, the Township established a Facilities Division within the Public Works Department. The Facilities Division is staffed with three full time employees and supplemented by seasonal employees. Facility scheduling is handled by administrative staff.

	2020	2019	2018
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.

2020 Budget Summary - Parks

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
General Park expenses	\$276,197	\$192,199	\$275,585	\$ 612	0.2%
Hickory Park	42,134	31,506	40,153	1,981	4.9%
Fellowship Fields	47,634	18,160	48,653	(1,019)	(2.1%)
Larkins Field	5,000	665	9,000	(4,000)	(44.4%)
Upland Farms	72,634	16,968	71,653	981	1.4%
Total	\$443,598	\$259,498	\$445,045	\$(1,446)	(0.3%)

Explanation of Major Changes**General park expenses**

Maintenance expenses for Upland Farm include continued cleaning and stabilization work at the Farmhouse at Upland Farms. This stabilization serves the long-range vision for the Farmhouse as a meeting space and location for the display of items of historical significance.

FACILITY USE STATISTICS

Facility reservations are processed and managed through a MyRec online reservation system.

	2020	2019	2018
Organizations or Groups that Reserve 20+ hours in a given year	15	15	17
Annual hours that Township facilities are reserved	4000	4,478*	4974

	Fellowship Fields	Hickory Park	Larkins Field	Upland Farms
Reserved Hours in 2018	2,498	2,233	157	87
Reserved Hours in 2019*	1,979	2,296	189	15
Projected Hours for 2020	2,000	2,000	150	0**

*Used or Reserved as of October 3, 2019

**Due to expected construction, the Barn at Upland Farms will likely be unavailable during 2020.



The playground equipment at Hickory Park proved very popular with residents during its inaugural summer in 2019.

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 2019

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

GOALS FOR 2020

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

2020 Budget Summary – Fire and Ambulance

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Township contributions to Fire & Ambulance Co.	\$197,637	\$200,151	\$197,637	-	0.0%
State Aid received and paid to fire companies	95,000	94,164	112,000	(\$17,000)	(15.2%)
Reimbursements to other municipalities	2,500	-	2,500	-	0.0%
Hydrant expenses	60,000	50,771	60,000	-	0.0%
Workers compensation insurance	23,000	10,658	25,000	-	0.0%
Total	\$378,137	\$355,743	\$395,137	(\$17,000)	(4.3%)

Explanation of Major Changes

The Fire Relief (State Aid) payments received from the Commonwealth of Pennsylvania have been decreasing and both revenue and expense have been

STATISTICS*

	2020	2019**	2018 **
Total calls:			
Ludwig's Corner	130	128	135
Lionville	80	92	78
Glenmoore	15	12	7
East Brandywine	18	20	15
Uwchlan Ambulance	325	334	311

*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 2020 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 2020 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 2020, that amount is **\$23,037** and it is based on the number of Upper Uwchlan Township residents who participated in their programs during the prior year. Usage statistics show that of the eight municipalities supported by DARC, Upper Uwchlan Township had the second highest percentage usage at 18.4% in 2019.

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

The Township contributes **\$5,000** annually to the Henrietta Hankin Library which is 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 2020. 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 2020 is **\$2,500**.

ACCOMPLISHMENTS IN 2019

- Residents participating in DARC programs – 18.4% of total participants, which is the second highest average of the 7 participating municipalities.
- Residents using the Henrietta Hankin Library are the second highest percentage of any municipality in Chester County

GOALS FOR 2020

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

2020 Budget Summary – Other Services

	2020 Budget	Actual 2019 (9/30/19)	2019 Budget	2020 Increase (Decrease)	Percentage Change
Emergency Services (EMPC)	\$7,850	\$2,762	\$7,850	-	0.0%
Brandywine Valley SPCA	4,371	2,109	4,371	-	0.0%
DARC	23,037	20,943	20,943	\$2,094	10.0%
DASC	2,000	-	2,000	-	0.0%
Henrietta Hankin Library	5,000	-	5,000	-	0.0%
Historical commission	4,316	36	2,500	1,816	72.6%
Total	\$46,574	\$25,850	\$42,664	\$3,910	9.2%

Explanation of Major Changes**Historical Commission**

The increase in the budget is due to necessary off-site storage of historical documents while the Upland Farms house is undergoing repairs.

DARC increased the amount of their requested contribution for 2020 to \$23,037 from \$20,943 in the previous year.

LONG TERM DEBT**2019 Highlights**

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

- On January 9, 2019, the Township closed on a new bond issue - General Obligation Bonds, Series of 2019 in the amount of \$10,750,000. The General Obligation Bonds, Series of 2019 were assigned an Aa1 rating by Moody's Investor Services. The bond proceeds are being used by the Township for the expansion of its administration building, capital improvements at Hickory Park and the Upland Farms Community Center and also by the Municipal Authority for various sewer system projects, including the acquisition of land for a drip field.
- On September 5, 2019, the Township closed on a second bond issue in 2019. The General Obligation Bonds, Series A of 2019 in the amount of \$5,105,000 will be used entirely for a current refunding of the Township's General Obligation Bonds, Series of 2014. The 2014 Bonds were used by the Upper Uwchlan Township Municipal Authority for improvements to the Township's sewer system. Moody's Investor Services also assigned a rating of Aa1 to this issue. Their press release stated the following, "Upper Uwchlan Township's (Aa1) very strong financial position will persist in the near-to-mid term given its conservative budgeting practices, formal fund balance policy, and organic property tax revenue growth. While the Township's debt burden will increase in the near term, debt service will remain manageable. Additionally, the township's moderately sized tax base is expected to exhibit continued growth moving forward."

Current Debt Outstanding

The following is a comparison of the Township's total debt as of December 31, 2019 and 2018:

	2019	2018
General Obligation Bonds, Series of 2014	-	\$5,275,000
General Obligation Bonds, Series of 2019	\$ 10,610,000	-
General Obligation Bonds, Series A of 2019	5,080,000	-
Fulton Bank loan – Street Sweeper	106,443	157,507
Total	<u>\$ 15,796,443</u>	<u>\$5,432,507</u>

Of the total debt shown above, \$5,441,443 is reflected in the Capital Fund and \$10,355,000 is reflected in the Sewer Fund. The Sewer Fund debt is all self-liquidating, since it is used to improve sewer facilities and provide service to residents with failing septic systems. The Upper Uwchlan Township Municipal Authority has an Operations and Management Agreement with the Township that provides for semi-annual payments in the amount of the principal and interest payments on the related general obligation bonds.

Bank Loans

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; the Township paid 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, at an interest rate of 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

	2019	2020	2021
Balance, January 1	\$157,507	\$106,443	\$53,954
<i>Principal paid:</i>			
Regular principal	51,064	52,489	53,954
Balance, Dec. 31	\$106,443	\$53,954	-
Scheduled interest	\$4,394	\$2,970	\$1,505

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

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

Series of 2019

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

The Capital Program

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

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

Series A of 2019

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

Current Refunding

The proceeds from the sale of the Series A of 2019 Bonds will be used to pay the principal amounts due to the bondholders of the Series of 2014 bonds.

The 2014 Bonds were issued on September 23, 2014 in the amount of \$5,955,000. They were also self-liquidating, with interest and principal payments being remitted to the Township from the operations of the Upper Uwchlan Township Municipal Authority. The amounts being held by US Bank to pay to bondholders on December 1, 2019 is \$5,153,346. The paying agent for the Series of 2014 Bonds (US Bank) held the proceeds until December 1, 2019 in order to redeem the bonds.

The proceeds from the 2014 bond offering was used to finance the purchase of sewer capacity in a newly constructed plant and construction of new sewer infrastructure to serve approximately 121 existing homes in three existing subdivisions in the Township. 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 \$10,691,149. The gross borrowing capacity of the Township is \$21,257,873 and \$31,949,022, under the net non-electoral debt and net non-electoral and lease rental debt, respectively.

Sources and Uses of Bond Proceeds

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

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

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

Current Balance	Series of 2019	Series A of 2019
Original Issue	\$10,750,000	\$5,105,000
Principal payments:		
December 1, 2019	(140,000)	(25,000)
Amount outstanding, December 31, 2019	\$10,610,000	\$5,080,000

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

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

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

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

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

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

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

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

SOLID WASTE AND RECYCLING FUND

DESCRIPTION OF SERVICES PROVIDED

The Solid Waste and Recycling Fund is used to manage revenues and expenditures directly related to the Township's Solid Waste and Recycling program. Chapter 148 of the Upper Uwchlan Township Code requires all residential property owners in the Township to dispose of recyclable materials and waste using the municipally contracted hauler. Chapter 148 also requires all commercial establishments to dispose of waste and recyclables in compliance with the code. Upper Uwchlan Township provides residential solid waste and recycling services to approximately 3,200 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.

In August 2019, new trash and recycling hauler contracts took effect in Upper Uwchlan Township. The Board of Supervisors awarded these contracts after undertaking the required competitive bidding process. For many years, the Township has used a single hauler for both solid waste and recyclables. Awarding two separate contracts results in a savings of \$40,000 over 3 years. This serves the goal of ensuring the long-term sustainability of these services without increases in program costs to our residents.

Upper Uwchlan Township is required to recycle by the Pennsylvania Municipal Waste Planning Recycling and Waste Reduction Act (Act 101). Throughout 2019, the Township continued their efforts to increase recycling and decrease the tons of municipal solid waste (MSW) being sent to the Chester County Solid



Toter with Non-Collection Sticker

Waste Authority Landfill. Upper Uwchlan Township is party to the Chester County Process and Marketing contract for recyclables. From January to September 2019 tipping fees for this contract averaged \$33.05/ton. Costs for disposing solid waste include contracted hauler costs as well as tipping fees at \$65/ton. Despite the worldwide decrease in value of recyclable materials, recycling still offers the Township a significant savings compared to disposal of MSW. With this in mind, the Township continued and expanded efforts to encourage recycling by both residents and businesses in the Township. An updated recycling flyer was developed and distributed to residents with their bills. The theme of the flyer is "Recycle Right!" Enforcement education via the production and use of non-collection stickers was implemented in 2019. This program makes residents aware of the proper preparation of recyclables.

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 is also collected annually through the compiling of Act 101 Reports. These reports, which are the basis for the Township's 904 Recycling Performance Grant, allow the Township to track yearly totals for all recyclables collected in the Township, both the residential recyclables collected by the Township contracted hauler and commercial recyclables collected by various other haulers.

Data collection allows the Township to identify monthly and annual trends and gauge the success of program changes, education, and communication.

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

PERFORMANCE MEASURES

Act 101 Tons Reported	2019 (projected)	2018	2017	2016
Recyclables Collected	3,593	3,073	2,077	2,034
Yard Waste Collected	1,222	945	713	391

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

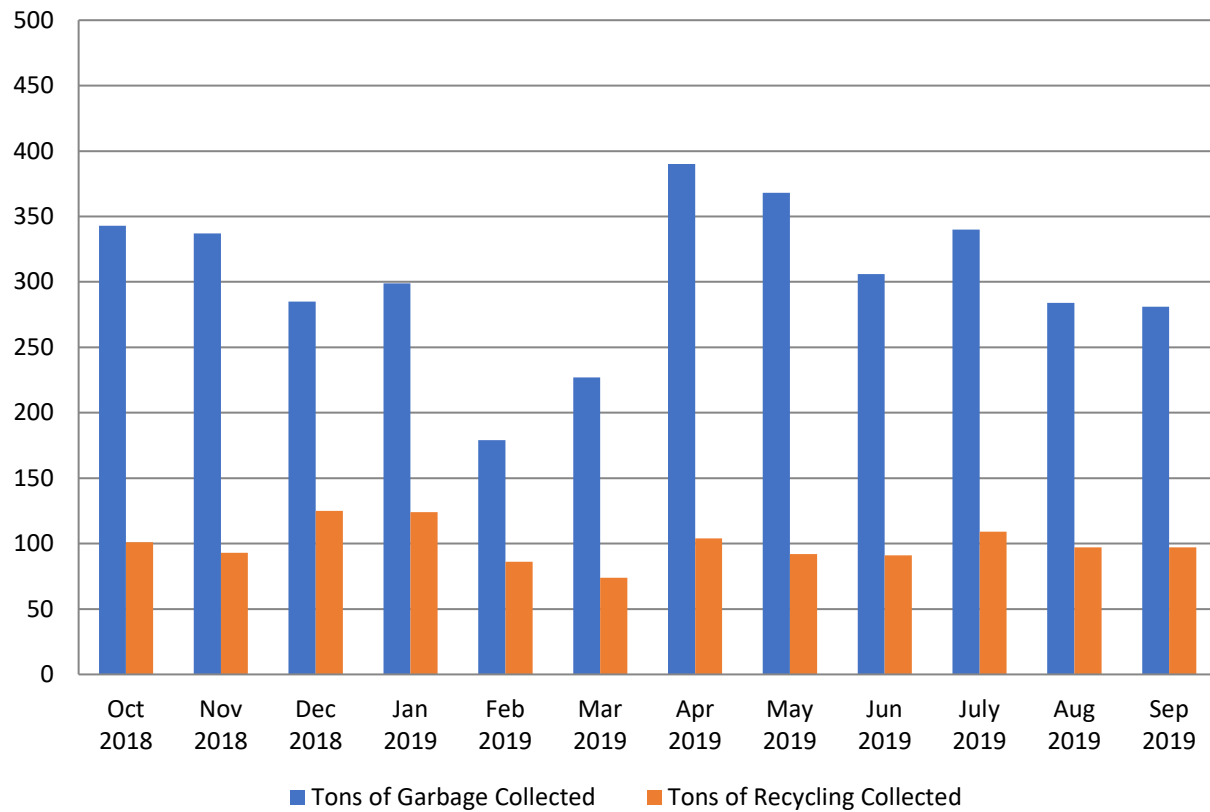
	2020 (projected)	2019*	2018	2017
Percentage of the waste stream diverted through recycling	30%	28%	27%	29%
Percentage of the waste stream diverted through yard waste collection	1%	1%	1%	1%

*As of 9/30/18

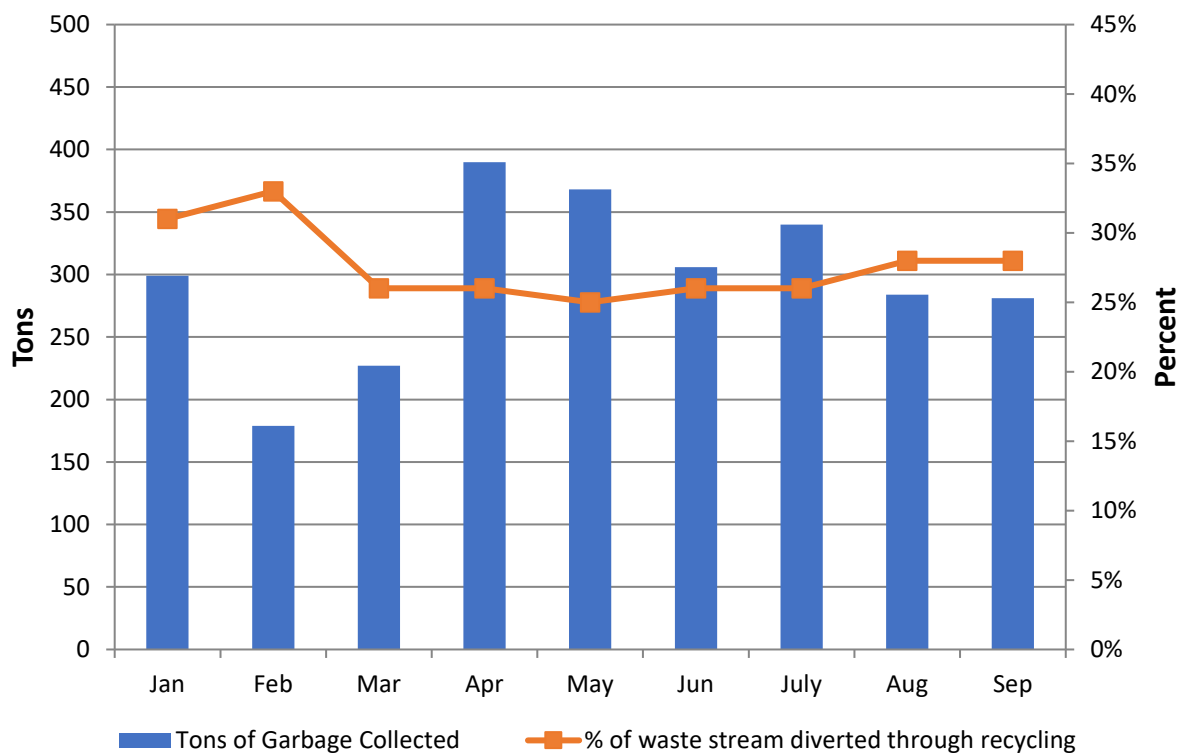


Through the County Process and Marketing Contract, recyclables are sorted and bundled at the Birdsboro Total Recycle facility.

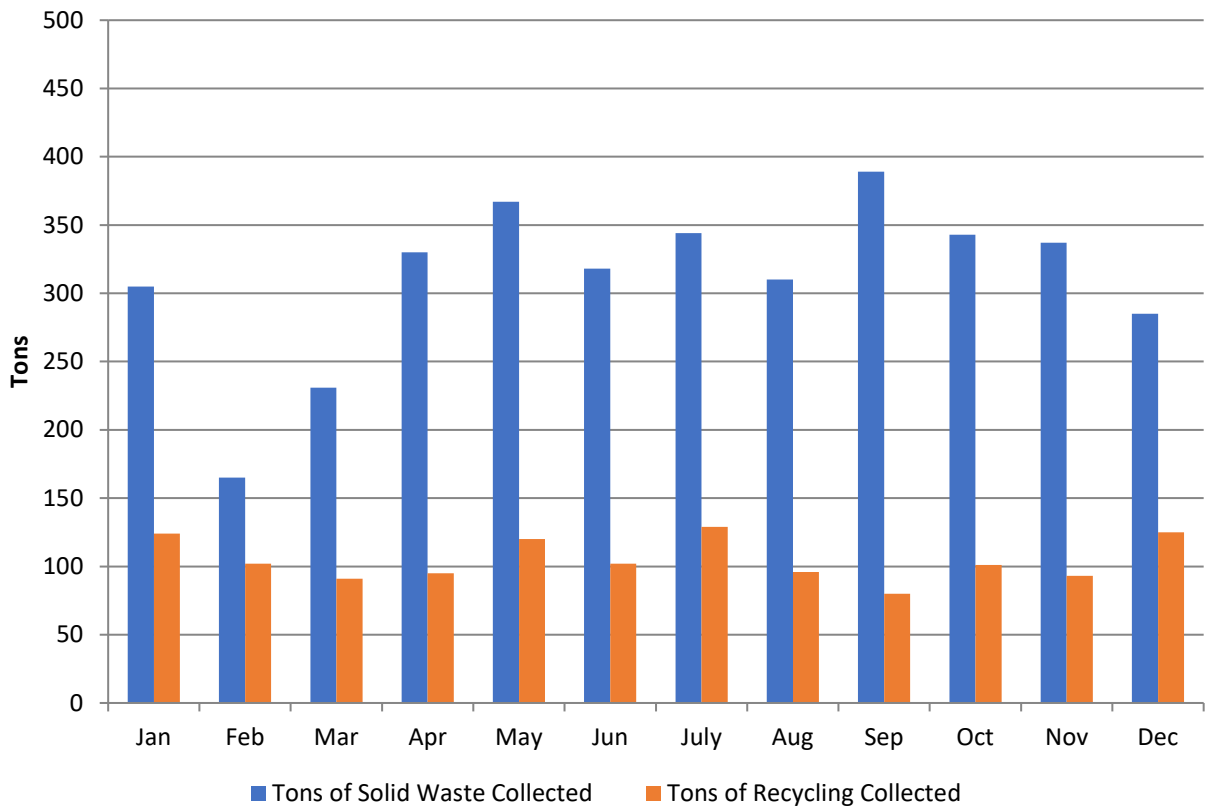
2018-2019 Solid Waste vs. Recycling Collected



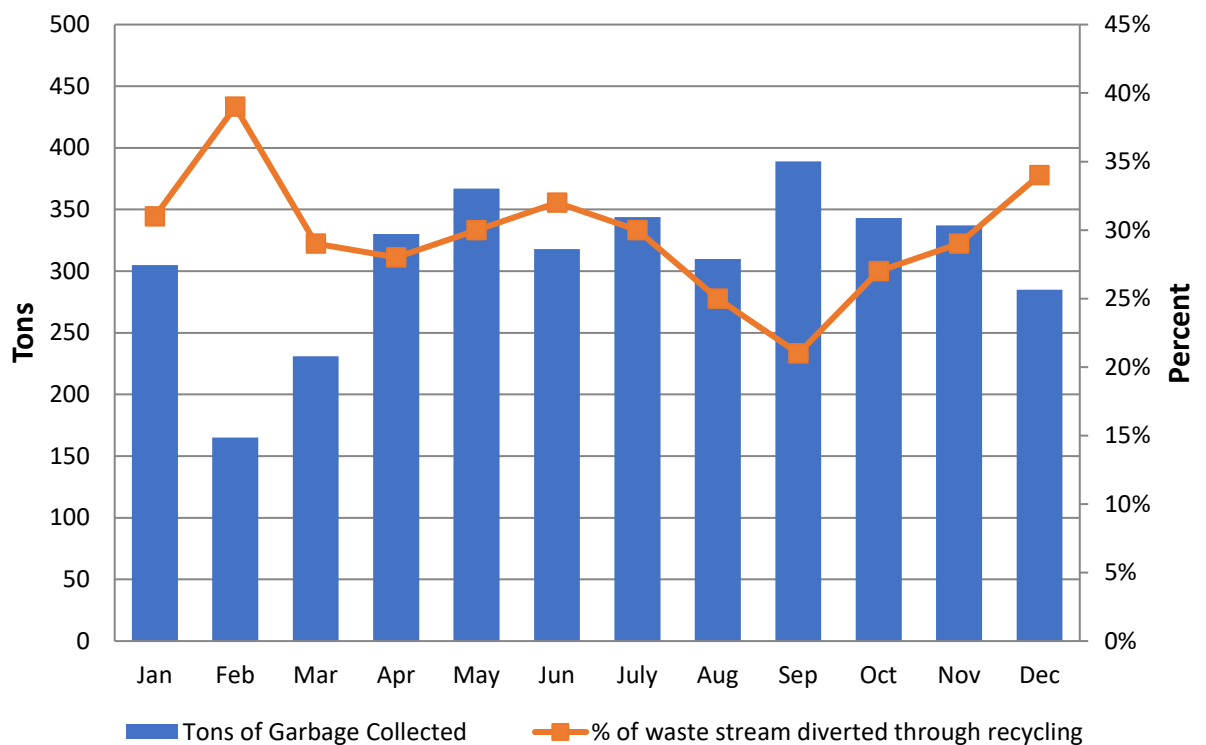
2019 % of Waste Stream diverted by Recycling



2018 Solid Waste Collected vs. Recycling Collected



2018 % of Waste Stream diverted by Recycling



**Upper Uwchlan Township
Solid Waste Fund
2020 Budget**

		Actual	Actual	Budget	Actual - 9/30	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Bud	Inc/(Dec)	2021	2022	2023	2024
INCOME													
341 INTEREST													
05-341-000-000	Interest Income	6,780	10,898	6,000	8,367	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
		6,780	10,898	6,000	8,367	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
364 SOLID WASTE REVENUE													
05-364-000-010	Solid Waste Income	1,006,414	1,036,960	1,012,130	989,359	1,025,124	1,058,444	33,320	3%	1,098,606	1,130,500	1,148,219	1,160,031
05-364-000-020	Recycling Income	7,701	930	8,000	-	-	-	-	#DIV/0!	-	-	-	-
05-364-000-025	Hazardous Waste Event	-	-	2,000	1,272	-	2,000	2,000	#DIV/0!	1,600	1,800	2,000	2,200
05-364-000-030	Leaf Bags Sold	115	150	500	153	500	500	-	0%	500	500	500	500
05-364-000-035	Scrap Metal Sold	95	-	500	-	500	500	-	0%	500	500	500	500
	Equipment Purchase Grant (State)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
05-364-000-040	Performance Grant	34,462	25,095	48,000	26,119	25,000	25,000	-	0%	50,000	50,000	50,000	50,000
	Total 364 SOLID WASTE	1,048,787	1,063,135	1,071,130	1,016,902	1,051,124	1,086,444	35,320	3%	1,151,206	1,183,300	1,201,219	1,213,231
392 INTERFUND TRANSFER													
05-395-000-000	Refund of Prior Year Expenses	-	445	-	-	-	-	-	0%	-	-	-	-
	Interfund Transfer - Other	-	-	-	-	-	-	-	0%	-	-	-	-
	Total 392 INTERFUND TRANSFER	-	445	-	-	-	-	-	0%	-	-	-	-
Total 300 - INCOME		1,055,567	1,074,478	1,077,130	1,025,268	1,061,124	1,096,444	35,320	0	1,161,206	1,193,300	1,211,219	1,223,231
	Total Income	1,055,567	1,074,478	1,077,130	1,025,268	1,061,124	1,096,444	35,320	3%	1,161,206	1,193,300	1,211,219	1,223,231
EXPENSES													
427 SOLID WASTE EXPENSES													
05-427-000-150	Bank Fees	15	200	200	-	200	200	-	0%	200	200	200	200
05-427-000-200	Supplies	1,724	888	2,000	2,746	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
05-427-000-210	Utility Billing Expenses	-	1,540	2,000	2,667	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
05-427-000-220	Postage	1,449	1,487	2,500	2,785	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
05-427-000-230	Toters	24,818	2,907	12,000	16,721	12,000	42,628	30,628	255%	12,000	12,000	12,000	12,000
05-427-000-314	Legal Expense	12,745	6,790	9,000	2,390	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	-	0%	125	125	125	125
05-427-000-450	Contracted Services - Solid Waste	421,160	447,541	441,896	319,675	481,962	416,953	(65,009)	-13%	439,120	449,494	459,163	473,928
05-427-000-460	Contracted Services - Recycling	148,302	157,571	161,279	129,904	175,901	178,890	2,989	2%	182,913	184,053	188,012	194,058
05-427-000-700	Tipping Fees - Solid Waste	222,473	232,067	234,090	158,486	234,090	202,000	(32,090)	-14%	210,000	218,000	226,000	234,000
05-427-000-725	Tipping Fees - Recycling	-	8,354	-	22,304	36,000	49,000	13,000	100%	54,000	59,200	64,600	70,200
05-427-000-800	Recycling Disposal	2,752	11,087	6,000	4,274	-	9,000	9,000	#DIV/0!	9,000	9,000	9,000	9,000
	TOTAL EXPENSES	835,438	870,432	871,590	661,952	956,278	914,796	(41,482)	-4%	923,358	948,071	975,100	1,009,511
	NET INCOME BEFORE OPERATING TRANSFERS	220,129	204,046	205,540	363,317	104,846	181,648	76,802	73%	237,849	245,229	236,119	213,720
492 OPERATING TRANSFERS													
05-492-000-030	Transfer to Capital Fund	350,000	375,000	375,000	-	-	150,000	150,000	#DIV/0!	200,000	200,000	200,000	180,000
	Transfer to Water Resource Protection Fund	-	-	-	-	-	-	-	-	-	-	-	-
	Total 492 OPERATING TRANSFERS	350,000	375,000	375,000	-	-	150,000	150,000	#DIV/0!	200,000	200,000	200,000	180,000
	Total Expenditures	1,185,438	1,245,432	1,246,590	661,952	956,278	1,064,796	108,518	11%	1,123,358	1,148,071	1,175,100	1,189,511
	Net Ordinary Income	(129,871)	(170,954)	(169,460)	363,317	104,846	31,648	(73,198)	-70%	37,849	45,229	36,119	33,720

CAPITAL FUND

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

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

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

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

The Capital Fund is projected to have a fund balance of approximately \$5,327,000 at December 31, 2019. At the end of 2020, the fund balance is projected to be approximately \$2,107,000 or a decrease of 60.4%. The decrease is due to budgeted work on major projects such as the Township building expansion and renovation and the Upland Farms Community Center as well as smaller planned purchases for the Police and Public Works Departments.

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. The Township began to prepare for the expansion and renovation of the building in 2016 when consultants were engaged to review future space requirements and make their recommendations to the Board of Supervisors. A small parcel of land adjacent to the Township building was deeded to the Township at no cost by the Downingtown Area School District. An architect was engaged during 2018 to design the new building.

On 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 and closed on January 9, 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.

The Township located and rented temporary quarters in nearby Uwchlan Township for the administrative staff. The Police Department relocated to a site within the Township, using rented trailers for office space and their existing storage building. Construction began April 15, 2019 when staff relocated to their temporary quarters. It is expected that construction will take approximately one year, and the Township expects to be back in the Township building by May 1, 2020.

Ongoing operating costs – With the increase in size of the Township building, costs are expected to increase for utilities. However, some savings are expected as a result of newer, more energy efficient heating and air conditioning. Various new technologies are being added and will also increase operating costs. We do not have a good estimate at this time of what the new costs will be.

Park Road Reconstruction and Trail Project – Construction on Phase IV of the Park Road Trail was completed in the Fall of 2019. This project, connecting the Village of Eagle, and beyond, with Marsh Creek State Park also included the installation of extensive stormwater infrastructure and the complete reconstruction and repaving of Park Road, from Moore Road to the State Park. The total cost of the project is expected to be approximately \$2,926,277 with the majority of the costs being reimbursed by a Congestion Mitigation and Air Quality (CMAQ) grant. The Township is responsible for \$654,313 of the cost, covering utility relocation, certain constructions costs, and project management.

On-going operating costs – The Township owns and maintains the trail extension 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. 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 Bonds – Series of 2019 included \$1,320,000 for the Upland Farms Community Center. The Township Building and Park Road Trail projects diverted attention away from this project during 2019; but it is expected that work on the Community Center will be a high priority in 2020. Bidding for initial phases of the project are expected to be completed in the 4Q of 2019 or very early in 2020. The estimated total cost for the project is \$2,471,000, which is expected to be phased in over several years. The initial phase should allow for portions of the property to be rented thus generating revenue for further construction.

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 included \$400,000 towards lighting at Hickory Park. The Township will fund \$50,000 of the total cost of \$450,000. Improved parking lot lighting and lighting for the basketball and tennis courts have been identified by the Park and Recreation Board as priorities.

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

Fellowship Fields – Fellowship Fields is an active recreational facility consisting of 3 multi-use grass fields and 1 synthetic turf field. A fieldhouse with bathrooms, snack stand, and team room area was constructed in 2015. To further develop the park, we have included \$10,000 in the budget to conduct engineering in preparation for the installation of playground equipment. A so-called “tot lot” would provide active space for younger siblings of those athletes who regularly use the fields at the park.

On-going operating costs – The addition of playground equipment is not expected to increase on-going operating costs at the Park.

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 2020 General Fund budget is \$207,336.

**Upper Uwchlan Township
Capital Fund
Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Bud	Inc/(Dec)	2021	2022	2023	2024
		(9/30/19)											
INCOME													
30-341-000-000	Interest Earnings	13,020	23,405	12,000	109,386	20,000	20,000	-	0%	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	136,283	-	1,080,337	-	-	-	0%	-	-	-	-
30-354-000-030	Grant revenue - Federal	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-354-000-040	Grant revenue - other	-	-	5,800	-	5,800	5,800	-	#DIV/0!	-	-	-	-
30-391-000-100	Sale of Fixed Assets	4,983	10,100	5,000	-	5,000	5,000	-	#DIV/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	-	-	-	5,656,037	5,587,295	-	(5,587,295)	-99%	-	-	-	-
30-393-000-400	Other financing sources (Developer - Eagle Park)	-	206,000	206,000	-	-	-	-	#DIV/0!	-	-	-	-
Total Income before Operating Transfers		363,656	375,788	228,800	6,845,760	5,618,095	30,800	(5,587,295)	-82%	25,000	25,000	25,000	25,000
INTERFUND OPERATING TRANSFERS													
30-392-000-001	Transfer From General Fund	950,000	600,000	600,000	-	150,000	518,000	368,000	#DIV/0!	650,000	650,000	200,000	100,000
30-392-000-005	Transfer From Solid Waste Fund	350,000	375,000	375,000	-	-	150,000	150,000	#DIV/0!	200,000	200,000	200,000	180,000
30-392-000-030	Transfer From Municipal Authority	11,450	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Operating Transfers		1,311,450	975,000	975,000	-	150,000	668,000	518,000	#DIV/0!	850,000	850,000	400,000	280,000
TOTAL INCOME		1,675,106	1,350,788	1,203,800	6,845,760	5,768,095	698,800	(5,069,295)	-74%	875,000	875,000	425,000	305,000
EXPENSES													
Township Properties													
30-409-000-700	Capital Purchases - General	20,053	32,434	204,374	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
30-409-001-700	Capital Purchases - Executive	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-002-600	Capital Construction - Township Building	-	864	-	-	-	155,651	155,651	#DIV/0!	-	-	-	-
30-409-002-610	Capital Construction - Township Bldg Expansion	-	124,497	-	889,054	3,000,000	2,162,441	(837,559)	-94%	-	-	-	-
30-409-002-700	Capital Purchases - Township Building	-	-	-	2,140	-	-	-	0%	5,000	5,000	5,000	5,000
30-409-003-600	Capital Construction - PW Building	-	27,296	87,800	59,163	93,400	34,500	(58,900)	-100%	-	-	-	-
30-409-003-700	Capital Purchases - PW Building	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-004-600	Capital Construction - Milford Road	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-409-004-700	Capital Purchases - Milford Road	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		20,053	185,091	292,174	950,357	3,093,400	2,352,592	(740,808)	-78%	10,000	10,000	10,000	10,000
Police													
30-410-000-700	Capital Purchases	68,058	52,548	52,356	131,088	73,000	51,100	(21,900)	-17%	50,000	50,000	40,000	40,000
	Future Purchase	-	-	10,000	-	-	-	-	#DIV/0!	-	-	-	-
		68,058	52,548	62,356	131,088	73,000	51,100	(21,900)	-17%	50,000	50,000	40,000	40,000
Codes													
30-413-000-700	Capital Purchases	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Public Works													
30-438-000-700	Capital Purchases - Vehicles	232,869	46,228	-	5,775	-	-	-	0%	-	-	-	-
30-438-000-701	Capital Purchases - Equipment	28,000	46,972	107,600	13,552	16,200	271,952	255,752	1887%	-	-	-	-
		260,869	93,200	107,600	19,327	16,200	271,952	255,752	1323%	-	-	-	-

**Upper Uwchlan Township
Capital Fund
Budget**

	Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2017	2018	2018	2019	2019	2020	'19 Bud	Inc/(Dec)	2021	2022	2023	2024
Parks												
All Parks												
30-454-000-700 Capital Purchases - All Parks	14,955	20,494	-		-	-	-	#DIV/0!	15,000	15,000	15,000	15,000
Hickory Park												
30-454-001-600 Capital Construction	26,582	172,863	209,300	26,842	457,400	158,358	(299,042)	-1114%	5,000	5,000	5,000	5,000
30-454-001-700 Capital Purchases	-	775	-				-	#DIV/0!	-	-	-	-
Fellowship Fields												
30-454-002-600 Capital Construction	-	(1,510)	-		-	10,000	10,000	#DIV/0!	100,000	15,000	15,000	15,000
30-454-002-700 Capital Purchases	-		-	7,998	7,600	-	(7,600)	-95%	-	-	-	-
Larkins Field												
30-454-003-600 Capital Construction	-	-	-		-	-	-	#DIV/0!	-	-	-	-
30-454-003-700 Capital Purchases	-	-	-		-	-	-	#DIV/0!	-	-	-	-
Upland Farms												
30-454-004-600 Capital Construction	24,390	44,452	74,100	53,277	500,000	753,000	253,000	475%	660,000	660,000	10,000	10,000
30-454-004-610 Fund Raising	-	-	-		-	-	-	#DIV/0!	-	-	-	-
30-454-004-700 Capital Purchases	21,258	-	-		7,000	-	(7,000)	#DIV/0!	5,000	5,000	5,000	5,000
	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	87,185	237,074	283,400	88,117	972,000	921,358	(50,642)	-57%	785,000	700,000	50,000	50,000
Trails												
30-455-000-650 Grant - Trails/Bridge	160,572	2,485	-		-	-	-	#DIV/0!	-	-	-	-
30-455-000-651 Phase IV - Park Road Trail	213,590	191,480	767,104	1,314,337	654,313	3,850	(650,463)	-49%	-	-	-	-
30-455-000-652 Eagle Village Trail Extension (Sidepath Project)	596,512	234	-		-	-	-	#DIV/0!	-	-	-	-
	970,674	194,199	767,104	1,314,337	654,313	3,850	(650,463)	-49%	-	-	-	-
Roads												
30-502-434-700 Traffic Signals	-	-	-	13,932	-	58,514	58,514	420%	-	-	-	-
Lyndell Road Bridge (shared w/East Brandywine)	-	-	57,500	-	-	8,585	8,585	#DIV/0!	-	-	-	-
LCR Crosswalk	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
East/West Link - Darrell Drive	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	-	-	57,500	13,932	-	67,099	67,099	482%	-	-	-	-
Emergency Management												
30-415-000-700 Capital Purchases	-	-	-	-	-	-	-		-	-	-	-
	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Village of Eagle												
30-506-000-100 Design - Village of Eagle Pocket Park	-	9,415	-	1,781	-	-	-	0%	-	-	-	-
30-506-000-600 Construction - Village of Eagle	-	436,696	385,000	15,380	-	-	-	0%	-	-	-	-
	-	446,111	385,000	17,161	-	-	-	0%	-	-	-	-
Total Capital Expenditures	1,406,839	1,208,223	1,955,134	2,534,318	4,808,913	3,667,951	(1,140,962)	-45%	845,000	760,000	100,000	100,000
Debt Service												
30-500-471-001 Principal - 1st Loan - \$1.2M (#880)	246,500	219,683	220,150	-	-	-	-	#DIV/0!	-	-	-	-
30-500-471-003 Principal - Fulton Bank Capital lease	55,438	49,678	49,678	51,064	51,064	52,489	1,425	3%	53,954	-	-	-
30-500-471-003 Interest - Capital Lease		5,780	-	4,394		-	-	0%	-	-	-	-
30-472-000-100 Interest - Bonds, Series of 2019	-	-	-	145,740	184,999	204,675	19,676	14%	200,550	195,450	188,550	188,550
30-472-000-200 Cost of Issuance - Series of 2019	-	-	-	-	140,000	-	(140,000)	#DIV/0!	-	-	-	-
30-472-000-300 Bond Amortization - Series of 2019	-	-	-	-	-	(12,355)	(12,355)	#DIV/0!	(12,355)	(12,355)	(12,355)	(12,355)
30-500-472-001 Interest - 1st Loan (1.95%) (#880)	10,276	3,444	8,772	-	-	-	-	#DIV/0!	-	-	-	-
30-500-472-003 Interest - Fulton Bank loan (2.6%)	520		5,780	-	5,780	5,780	-	#DIV/0!	4,394	2,970	-	-
Total Debt Service	312,734	278,585	284,380	201,199	381,843	250,588	(131,255)	-65%	246,543	186,065	176,195	176,195
Total Capital Expenditures & Debt Service	1,719,573	1,486,808	2,239,514	2,735,517	5,190,756	3,918,539	(1,272,217)	-47%	1,091,543	946,065	276,195	276,195

**Upper Uwchlan Township
Capital Fund
Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Bud	Inc/(Dec)	2021	2022	2023	2024
Net Income Prior to Operating Transfers Out		(44,467)	(136,020)	(1,035,714)	4,110,243	577,339	(3,219,739)	(3,797,078)	-92%	(216,543)	(71,065)	148,805	28,805
Operating Transfers													
30-505-000-010	To the General Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-505-000-020	To the Solid Waste Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	To the Water Resource Protection Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	To the Act 209 Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Operating Transfers		-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Net Income		(44,467)	(136,020)	(1,035,714)	4,110,243	577,339	(3,219,739)	(3,797,078)	-92%	(216,543)	(71,065)	148,805	28,805

Upper Uwchlan Township
Budget - 2020
Capital Purchases

	Capital Fund Amount	Costs Allocated to Municipal Authority	Total Cost
<u>Township Building</u>			
<i><u>Township Building Expansion</u></i>			
Completion of construction	\$ 2,162,441		2,162,441
Furniture	155,651	-	155,651
	-	-	-
Total Township Building	2,318,092	-	2,318,092
<u>Police Department</u>			
Chief's SUV	41,100	-	41,100
Motorcycle (to be purchased in 2022 at \$30k)	10,000	-	10,000
	-	-	-
Total Police	51,100	-	51,100
<u>Public Works Department</u>			
<i><u>General Equipment</u></i>			
Replace 1993 L8000	96,856	-	96,856
Upfitting of truck (plow, spreader etc)	61,818		61,818
3 ton Hot Box Asphalt Recycler	35,974		35,974
Vehicle lift (benefits Parks, Police & PW)	36,371		36,371
Cutting edges for plows	7,575		7,575
Spray gator	16,220		16,220
Scag mowers - replacement	17,138	17,138	34,276
	-	-	-
Total General Equipment	271,952	17,138	289,090
<i><u>Building improvements</u></i>			
Heat for new building & change to LED lights	11,000	-	11,000
New garage - costs to complete	23,500	-	23,500
	-	-	-
Total Building Improvements	34,500	-	34,500
Total Public Works	306,452	17,138	323,590
<u>Parks</u>			
<i><u>Hickory Park</u></i>			
Lighting -parking lot, tennis courts, and basketball field	82,758		82,758
Trash cans	2,000	-	2,000
Bleachers	3,600	-	3,600
Pavilion	50,000	-	50,000
Security cameras	20,000	-	20,000
	158,358	-	158,358
<i><u>Upland Farms - capital purchases</u></i>			
None	-	-	-
	-	-	-

Upper Uwchlan Township
Budget - 2020
Capital Purchases

	Capital Fund Amount	Costs Allocated to Municipal Authority	Total Cost
<u>Upland Farms - construction</u>			
Community Center Construction	660,000		660,000
(portion of total cost expected to be spent in 2020)	-		-
Sewer connection for house and barn	93,000		93,000
	<u>753,000</u>	<u>-</u>	<u>753,000</u>
<u>Fellowship Fields</u>			
Engineering - future playground equipment	10,000	-	10,000
	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Parks	921,358	-	921,358
Roads, Bridges and Trails			
<u>Traffic Signals</u>			
Matching funds (if granted) at 20%	38,950		38,950
Traffic system - Rack Server	19,564		19,564
	<u>58,514</u>	<u>-</u>	<u>58,514</u>
<u>Park Road Trail</u>			
Trail vacuum - porous paved surface	3,850	-	3,850
	<u>3,850</u>	<u>-</u>	<u>3,850</u>
<u>Bridges</u>			
Lyndell Bridge - 50% shared with East Brandywine	8,585		8,585
	<u>8,585</u>	<u>-</u>	<u>8,585</u>
Total Trails and Bridges	70,949	-	70,949
TOTAL CAPITAL PURCHASES	<u>\$ 3,667,951</u>	<u>\$ 17,138</u>	<u>\$ 3,685,089</u>

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 2019	2020	2021	2022	Project Total
Costs:	\$101,973	\$1,587,559	\$2,162,441	-	-	\$3,851,973
Resources:						
Bond financing		3,750,000	-			3,750,000
Capital Fund	101,973					101,973
Total	\$101,973	\$3,750,000	-	-	-	\$3,851,973

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 2019	2020	2021	2022	Project Total
Costs:	\$617,848	\$2,308,429	-	-	-	\$2,926,277
Resources:						
Capital Fund	617,848	36,465				654,313
Other – CMAQ grant		2,271,964				2,271,964
Total	\$617,848	\$2,308,429	-	-	-	\$2,926,277

Upland Farms

Project Location: Upland Farms
Estimated Completion Date: 2021

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

Cost Summary:

	Previous Actual	Projected 2019	2020	2021	2022 & future	Project Total
Costs:	\$338,214	\$ 113,303	\$660,000	\$660,000	\$699,483	\$2,471,0000
Resources:						
Bond financing		1,320,000				1,320,000
Capital Fund	338,214				699,483	1,037,697
Total	\$338,214	\$1,320,000	-	-	\$699,483	\$2,471,000

Hickory Park Lighting

Project Location: Hickory Park
Estimated Completion Date: 2020

Description: Hickory Park is an active recreational facility with four fields. The staff plans to explore the feasibility and costs of various lighting options throughout the Park, including the recommendations of the Park and Recreation Board.

Cost Summary:

	Previous Actual	Projected 2019	2020	2021	2022	Project Total
Costs:			\$300,000	\$150,000		\$450,000
Resources:						
Bond financing		\$400,000				400,000
Capital Fund			50,000			50,000
Total	-	\$400,000	\$50,000	-	-	\$450,000

Eagle Crossroads

Project Location: Adjacent to the Township Building
Estimated Completion Date: 2020

Description: This is a small park with benches, trees and a water fountain that is just below the Township building. It was substantially completed during 2019 but additional enhancements to the Park are being explored.

Cost Summary:

	Previous Actual	Projected 2019	2020	2021	2022	Project Total
Costs:	\$508,885	\$51,736	\$30,000	-	-	\$590,621
Resources:						
Bond financing	-	-	-	-	-	-
Capital Fund	508,885	51,736	30,000	-	-	50,000
Total	\$508,885	\$51,736	\$30,000	-	-	\$590,621

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.

The Liquid Fuels Fund is projected to have a fund balance of approximately \$650,000 at December 31, 2019. At the end of 2020, the fund balance is projected to be approximately \$452,000 or a decrease of 30.4%. The Township re-paves approximately 2.7 miles of road each year and generally splits the cost between the Liquid Fuels Fund and the General Fund. The cash balance in the Liquid Fuels Fund has increased each year since annual expenses have been less than the Motor Vehicle Fuel tax payments received from the Commonwealth of Pennsylvania. For 2020, all road re-paving is budgeted to be paid from the Liquid Fuels Fund to use some of the available cash.

Budget Year	Population (Census - 2010)	Roadway Mileage	Liquid Fuels Allocation
2020	11,227	59.53	\$393,958 (estimated)
2019	11,227	59.53	\$412,753 (actual)
2018	11,227	58.93	\$397,925 (actual)
2017	11,227	58.43	\$381,158 (actual)
2016	11,227	54.24	\$362,258 (actual)

ACCOMPLISHMENTS IN 2019

- Maintained, repaired, repaved, plowed and salted Upper Uwchlan Township's 59 miles of roadway

GOALS FOR 2020

- Continue the road resurfacing program

**Upper Uwchlan Township
Liquid Fuels
Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Bud	Inc/(Dec)	2021	2022	2023	2024
		(9/30/19)											
Beginning Cash Balance:							692,721			494,785	463,659	327,533	276,407
INCOME													
04-341-000-000	Interest Earnings	4,955	12,010	3,500	12,132	3,500	14,000	10,500	87%	14,000	14,000	14,000	14,000
04-389-000-001	Snow Agreement	573	596	475	-	475	600	125	100%	600	600	600	600
04-389-000-002	Turnback Maintenance	14,760	14,520	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	381,158	397,925	392,831	412,753	398,817	393,958	(4,859)	-1%	403,958	413,958	423,958	433,958
Total Income		401,446	425,051	411,566	439,405	417,552	423,318	5,766	185%	433,318	443,318	453,318	463,318
EXPENSES													
04-400-000-074	Equipment Purchase	-	-	-	-	-	-	-	100%	-	-	-	-
<u>Expenses</u>													
04-432-000-239	Snow & Ice Supplies	34,281	59,322	75,000	40,850	75,000	75,000	-	0%	30,000	30,000	30,000	30,000
04-432-000-250	Vehicle Maintenance & Repair	1,570	-	4,000	-	4,000	4,000	-	100%	4,000	4,000	4,000	4,000
04-432-000-450	Snow & Ice Contrated Services	34,568	32,930	45,000	-	45,000	-	(45,000)	#DIV/0!	-	-	-	-
04-438-000-239	Road Project Supplies	4,158	4,751	6,000	33,572	6,000	28,810	22,810	68%	6,000	6,000	6,000	6,000
04-439-001-250	Resurfacing	195,798	145,847	224,000	129,268	224,000	513,444	289,444	224%	418,444	533,444	458,444	458,444
04-439-002-250	Base Repairs	-	159,890	198,462	-	-	-	-	#DIV/0!	6,000	6,000	6,000	6,000
04-438-000-450	Road Project Contracted Service	309	-	-	-	-	-	-	100%	-	-	-	-
Total Expenses		270,684	402,740	552,462	203,690	354,000	621,254	267,254	#DIV/0!	464,444	579,444	504,444	504,444
Total Expenses & Equip Purchases		270,684	402,740	552,462	203,690	354,000	621,254	267,254	#DIV/0!	464,444	579,444	504,444	504,444
04-472-000-003	Operating Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Net Income		130,762	22,311	(140,896)	235,715	63,552	(197,936)	(261,488)	#DIV/0!	(31,126)	(136,126)	(51,126)	(41,126)
Cash Balance:						831,989	-	-		-	-	-	-
Resurfacing invoice for 2019 paid in October (incl in Sept 2019 activity above)						(129,268)	-	-		-	-	-	-
Less: 4Q expenses (estimated)						(10,000)	-	-		-	-	-	-
Ending Cash Balance:						692,721	494,785	(261,488)		463,659	327,533	276,407	235,281

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.

The Water Resource Fund Fund is projected to have a fund balance of approximately \$74,000 at December 31, 2019. At the end of 2020, the fund balance is projected to be approximately \$96,000 or an increase of 30.7%. The increase is due to expected grant revenues of \$232,000 and a planned transfer from the General Fund of \$300,000. Budgeted expenses for 2020 are \$560,000 as the Township ramps up the program.

ACCOMPLISHMENTS IN 2019

- 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 2020

- 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
- Re-start the program begun in 2015 to address the requirements of the NPDES stormwater regulations

Staffing Statistics – as of the end of each year presented

	2020	2019	2018
<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

	2020	2019	2018
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

	2020	2019	2018
Form a Technical Advisory Committee to address federal mandates concerning water quality and flooding	Sixth year	Fifth year	Fourth year

**Upper Uwchlan Township
Water Resource Protection Fund
2020 Budget**

		Actual	Actual	Budget	Actual	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	YTD	2019	2020	'19 Bud	Inc/(Dec)	2021	2022	2023	2024
		(9/30/19)											
INCOME													
08-341-000-010	Interest Earnings	819	1,025	600	1,624	600	600	-	0%	1,500	1,500	1,500	1,500
08-361-000-100	Usage Fees	-	-	-	-	-	-	-	#DIV/0!	376,320	752,640	752,640	752,640
08-354-000-010	County Grants - VPP	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-354-000-020	State Grants	-	-	-	-	282,432	282,432	-	#DIV/0!	-	-	-	-
08-392-000-010	Transfer from General Fund	-	100,000	-	-	330,000	300,000	(30,000)	#DIV/0!	225,000	90,000	85,000	90,000
	Transfer from Capital Fund	-	-	-	-	-	-		#DIV/0!	-	-	-	-
08-392-000-020	Transfer from Municipal Authority	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Miscellaneous Revenue	50	-			-	-	-	#DIV/0!	-	-	-	-
Total Income		869	101,025	600	1,624	613,032	583,032	(30,000)	#DIV/0!	602,820	844,140	839,140	844,140
Expenses													
08-404-000-311	Legal Expense	813		10,000	-	5,000	10,000	5,000	50%	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
08-406-000340	Public Relations						22,000						
08-408-000-010	Engineering	23,706	50,205	5,000	2,282	5,000	5,000	-	0%	10,000	10,000	10,000	10,000
08-408-000-020	Feasibility Studies	-		125,020	-	-	140,022	140,022	112%	-	-	-	-
08-420-000-035	Permits	3,000	374	-	6,142	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
08-420-000-260	Small Tools & Equipment	-	805	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
08-446-000-101	Allocated Wages	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-446-000-200	Supplies	6,145	3,964	25,007	11,280	5,000	25,307	20,307	81%	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
08-446-000-235	Vehicle Maintenance	-	-	3,990	704	3,990	3,990	-	0%	4,000	4,000	4,000	4,000
08-446-000-250	Maintenance & Repair	-	845	2,000	840	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
08-446-000-316	Training & Seminars	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
08-446-000-450	Contracted Services	4,710	4,089	60,000	3,370	5,000	60,000	55,000	92%	-	-	-	-
08-446-001-250	Maintenance & Repair- MA	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-446-000-400	Construction	-	-	-	-	575,290	282,432	(292,858)	#DIV/0!	-	-	-	-
Total Expenses		38,374	60,282	240,617	24,618	610,880	560,351	(72,529)	#DIV/0!	61,000	61,000	61,000	61,000
Total Expenses		38,374	60,282	240,617	24,618	610,880	560,351	(72,529)	#DIV/0!	61,000	61,000	61,000	61,000
Net Income		(37,505)	40,743	(240,017)	(22,994)	2,152	22,681	42,529	#DIV/0!	541,820	783,140	778,140	783,140

SEWER FUND

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

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

General Obligation Bonds – Series of 2019

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

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

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

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

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

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

**Upper Uwchlan Township
Sewer Fund
Budget 2019**

		Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Bud	Inc/(Dec)	2021	2022	2023	2024
		(9/30/19)											
INCOME													
15-341-000-000	Interest Earnings	2,487	2,458	200	2,072	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
15-342-000-100	Operation/Mgmt Agreement - Series of 2014	364,563	364,339	364,563	91,931	559,894	-	(559,894)	100%	-	-	-	-
15-342-000-200	Operation/Mgmt Agreement - Series of 2019	-	-	-	-	-	237,494	237,494	100%	236,744	235,994	235,244	239,344
15-342-000-300	Operation/Mgmt Agreement - Series A of 2019	-	-	-	-	-	335,300	335,300	100%	336,200	337,000	332,700	334,475
15-387-000-000	Contributions from Private Sector	-	-	-	-	-	-	-	100%	-	-	-	-
15-387-000-001	Asset Contribution from Private Sector	-	-	-	-	-	-	-	100%	-	-	-	-
15-392-000-000	Transfer from Municipal Authority	-	-	-	-	-	-						
Total Income		367,050	366,797	364,763	94,003	562,894	575,794	12,900	#DIV/0!	575,944	575,994	570,944	576,819
Expenses													
15-400-000-461	Bank Fees	853	838	200	-	200	200	-	0%	200	200	200	200
15-400-000-463	Misc. Expenses		387	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-Series of 2014	194,138	189,025	194,563	138,159	369,894	-	(369,894)	100%	-	-	-	-
15-472-000-105	Bond Interest Expense-Series of 2019	-	-	-	-	-	207,494	207,494	100%	206,744	205,994	205,244	204,344
15-472-000-110	Bond Interest Expense-Series A of 2019	-	-	-	-	-	130,300	130,300	100%	126,200	122,000	117,700	114,475
15-472-000-200	Bond Issuance Costs	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
15-472-000-300	Bond Amortization Expense-Series of 2014	(5,114)	(5,114)	(5,114)	(2,557)	(5,114)	(5,114)	-	0%	-	-	-	-
15-472-000-305	Bond Amortization Expense-Series of 2019	-	-	-	-	-	829	829	#DIV/0!	829	829	829	829
15-472-000-310	Bond Amortization Expense-Series A of 2019	-	-	-	-	-	(6,645)	(6,645)	#DIV/0!	(6,645)	(6,645)	(6,645)	(6,645)
15-493-000-083	Depreciation Expense	503,233	493,902	250,000	-	-	-	-	0%	-	-	-	-
	Loss on Disposal of Asset	-		-	-	-	-	-	#DIV/0!	-	-	-	-
Total Expenses		693,110	679,038	440,649	135,603	365,980	328,064	(37,916)	#DIV/0!	328,328	323,378	318,328	314,203
Transfers													
15-492-000-010	Transfer to Municipal Authority	385,000	-	200,000	-	-	-	-	0%	-	-	-	-
		385,000	-	200,000	-	-	-	-	0%	-	-	-	-
Total Expenses and Transfers Out		1,078,110	679,038	640,649	135,603	365,980	328,064	(37,916)	#DIV/0!	328,328	323,378	318,328	314,203
Net Income		(711,060)	(312,241)	(275,886)	(41,600)	196,914	247,729	50,816	#DIV/0!	247,616	252,616	252,616	262,616

ACT 209 FUND

DESCRIPTION OF SERVICES PROVIDED

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

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

The Act 209 Fund is projected to have a fund balance of approximately \$686,000 at December 31, 2019. At the end of 2020, the fund balance is projected to be approximately \$1,176,000 or an increase of 71.5%. The increase is due to expected revenue of \$478,000 in Transportation Impact fees from development projects that are expected to be permitted in 2020. There are no 2020 expenses that are associated with this revenue.

ACCOMPLISHMENTS IN 2019

- 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.
- Completed the integration 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 2020

- 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	Actual	Budget	Actual - 9/30/19	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2017	2018	2018	2019	2019	2020	'19 Bud	Inc/(Dec)	2021	2022	2023	2024
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	4,252	9,415	2,700	9,579	7,000	12,000	5,000	71%	12,000	12,000	12,000	12,000
09-395-000-000	Transportation Impact Fees	47,226	74,688	74,688	-	-	478,470	478,470	#DIV/0!	-	-	-	-
09-380-000-000	Misc Revenue	485	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-395-000-200	Transfer from Capital Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Income		51,963	84,103	77,388	9,579	7,000	490,470	483,470	#DIV/0!	12,000	12,000	12,000	12,000
Expenses													
09-489-000-010	Engineering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-489-000-020	Construction	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-489-000-045	Contracted Services	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-489-000-600	Capital Construction	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Expenses		-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Net Income		51,963	84,103	77,388	9,579	7,000	490,470	483,470	#DIV/0!	12,000	12,000	12,000	12,000

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. (also known as a “structurally balanced budget”)

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 charged 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