

UPPER UWCHLAN TOWNSHIP
CHESTER COUNTY
COMMONWEALTH OF PENNSYLVANIA

2021 Budget



Budget Workshops – October 13 &
November 10, 2020

Advertised – November 18, 2020

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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, 2020

Christopher P. Morill

Executive Director

UPPER UWCHLAN TOWNSHIP

MEMORANDUM

TO: Board of Supervisors

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

RE: 2021 Budget Message

DATE: December 21, 2020

2021 Budget Message

Introduction

We are pleased to present the Township's 2021 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 CAFR. These achievements are not the only evidence of the Township's dedication to strong financial and budgetary practices and transparency – Moody's cited it as a reason for upgrading our bond rating to Aa1 for the bonds that we issued in January, 2019. This is the highest rating that a Township of our size can obtain, and a higher rating benefitted the Township in lower interest costs. We also have an on-line "dashboard" that can be viewed at any time and shows balances in our accounting records on a real-time basis.

There are numerous factors that were considered in the preparation of the Budget – both short-term and long-term considerations were addressed. COVID-19 added a level of uncertainty throughout the year. Township staff kept a close eye on earned income tax and property tax revenues to see if they were affected by the pandemic, but I am happy to report that both have remained stable and will most likely end up coming in over budget. Staff will continue to monitor any impacts that COVID-19 may have on future budgets.

Land approvals granted during 2020 slowed from 2019 but we still expect to see more new homes built and occupied during 2021. The increase in homes was considered in estimating real estate and earned income tax revenues, transfer taxes, building permit fee and solid waste revenues. Accordingly, expenses for solid waste were increased to accommodate the increase in homes that will be served.

All of the 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. The majority of the Township's long-term goals rely on the availability, and success in being awarded, state or federal grant money to offset

the costs of major capital projects. There is very little land left to be developed once current projects are completed. Other than needed improvements to our parks or other facilities, our projects tend to be those mandated by federal or state regulations. The Township began work on a far-ranging plan for Storm Water Management 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 Pa. DEP. Our Public Works department has been spending increasing amounts of time working on inlet repair, and other related projects. In 2021 as other capital projects are completed, the Township will focus more attention on planning for storm water management into the future. This was delayed in 2020 due to COVID-19. This is the most significant issue affecting the Township now and in the future.

The Year 2020 in Review

At the end of fiscal 2020, it is expected that the Township's General Fund will have an excess of revenues over expenditures of an estimated \$1,000,000 before 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 mentioned earlier, COVID 19 brought with it unique challenges and slowed progress on a few initiatives planned for 2020.

A large focus at the beginning of 2020 was completing the renovation and expansion of the Township's Administration Building at 140 Pottstown Pike. The multi-year project 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, 2020 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 Township staff began working out of the newly renovated space on May 26th.

A contract was signed with Boyle Construction Management to provide construction management oversight for the Upland Farms Barn renovations. The project was planned for 2020 but is now slated to go to bid in late 2020/early 2021 with construction starting in Spring of 2021.

The 2021 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 2020 exceeded the 2020 budget and were increased only 2% in the 2021 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 of 8.3%, cable franchise fees 3.2%, and permit fees of 6.3%. Revenue from the real estate transfer tax continues to trend upward on the strength of both re-sales and new residential/commercial development within the Township. Strong re-sale figures and new development in the Township is a testament to the easily recognizable quality of life in the community – our advantageous geography compared to close employment centers and the excellent Downingtown Area School District.

Operating Budget

The Township's 2020 General Fund operating budget totals **\$6,500,327** 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 increase of 5% from 2020 is related to how we will pay for road resurfacing projects in 2021. In 2020, the General Fund did not contribute towards road repaving; all the funding for road paving was provided by the Liquid Fuels Fund. The Liquid Fuels Fund can ONLY be used for projects that affect and improve Township roads. The Township will be increasing its full-time work force by one as Kristin Roth, Public Works Administrative Assistant, will be full time this year instead of part-time.

Liquid Fuels Budget

The 2021 budget totals **\$397,800**. 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. 2021 revenues are down slightly due to less vehicular travel throughout the Commonwealth due to restrictions in place early in 2020 due to COVID 19. The Township will spend \$549,333 on road resurfacing in 2021, approximately \$36,000 more than the \$513,444 on road resurfacing in 2020. Funding will be split evenly between the Liquid Fuels Fund and the General Fund.

Capital Fund Budget

The 2020 Capital Fund budget is **\$2,357,462**. The most significant portion is the cost to renovate the Barn at Upland Farms. This project is funded partially 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. Funds are included for two park projects: replacement of the turf field at Fellowship Fields and lighting for the tennis and basketball courts at Hickory Park. The funds for the turf field replacement will be reimbursed by funds in the Field Replacement Account. We also plan to purchase a new police car and additional equipment for the Public Works Department, including two pickup trucks and an F-550 dump truck.

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.

2021 Budget – All Funds

Fund	2021 Budget	2020 Budget	+/- (%)
General Fund	\$6,500,327	\$6,155,093	5.6%
Capital Reserve Fund	\$2,357,462	\$3,918,539	(39.8%)
Solid Waste Fund	\$1,045,522	\$914,796	14.3%
Water Resource Protection Fund	\$243,400	\$560,351	(56.6%)
Liquid Fuels Fund	\$397,800	\$621,254	(36.0%)
ACT 209 Traffic Impact Fee Fund	-	-	-
Sewer Fund	\$328,928	\$328,064	(0.3%)
Total All Budgets	\$10,873,439	\$12,498,097	(13.0%)

TOP TEN QUESTIONS RESIDENTS ASK

- 1. How much will my real estate taxes be in 2021?**
 - The real estate taxes you pay to Upper Uwchlan Township will remain unchanged from 2020. Chester County's adopted budget for 2021 has increased the tax millage from 4.369 mills to 4.551 mills.
- 2. Who is collecting real estate taxes for the Township in 2021?**
 - The Township has authorized the Chester County Treasurer's Office to collect Township taxes beginning January 1, 2021. Please check the Township's website for further information as we complete the transition to the County.
- 3. What has the Township done to help residents struggling economically because of COVID-19?**
 - The Township has waived penalties on late payments of real estate taxes and solid waste bills until December 31, 2020.
- 4. What negative effect has COVID-19 had on the Township's finances during 2020?**
 - None to minimal. Township residents are well educated and we can only assume from the continued strength of Earned Income Taxes that the majority of our residents are employed in positions that enabled them to continue working from home during the quarantine.
- 5. The Township building has been closed since March 16, 2020. When will you re-open?**
 - The safety of residents and Township employees is paramount. Township staff is working full-time from the Township offices and are available by phone or appointment.
- 6. The Block Party was cancelled due to COVID-19. Will the fireworks be re-scheduled?**
 - Yes! Fireworks are scheduled for the Saturday after Thanksgiving in the village of Eagle. Please look for information on our website and in the Parks section of the Budget.
- 7. When will the Uplands Farm barn be available for use again?**
 - Renovations on the barn are slated for 2021. Please see the Capital section of the Budget for more information.
- 8. The Drive Up Movie Night was a lot of fun. Will the Township hold more of them?**
 - The Park and Recreation Board was responsible for that delightful evening! If there is sufficient interest, they will plan on holding more of them.
- 9. What does it mean that the Police Department is accredited?**
 - In order for a Police Department to be "accredited", it must meet a rigorous set of standards and be reviewed on-site by several members of the accreditation committee of the Police Chief's Association. It means that our Police Department has met these standards in terms of hiring, training, process management, safety, etc. Of the nearly 1,200 law enforcement agencies in the Commonwealth of Pennsylvania only about 110 are accredited.
- 10. Can I get another trash toter?**
 - Yes, but since our focus is on reducing waste in the landfills, we strongly encourage recycling as many items as possible. Please read more in the Solid Waste Fund section – page 123. If you still need an additional toter, there will be an additional \$315.00 annual fee.

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.

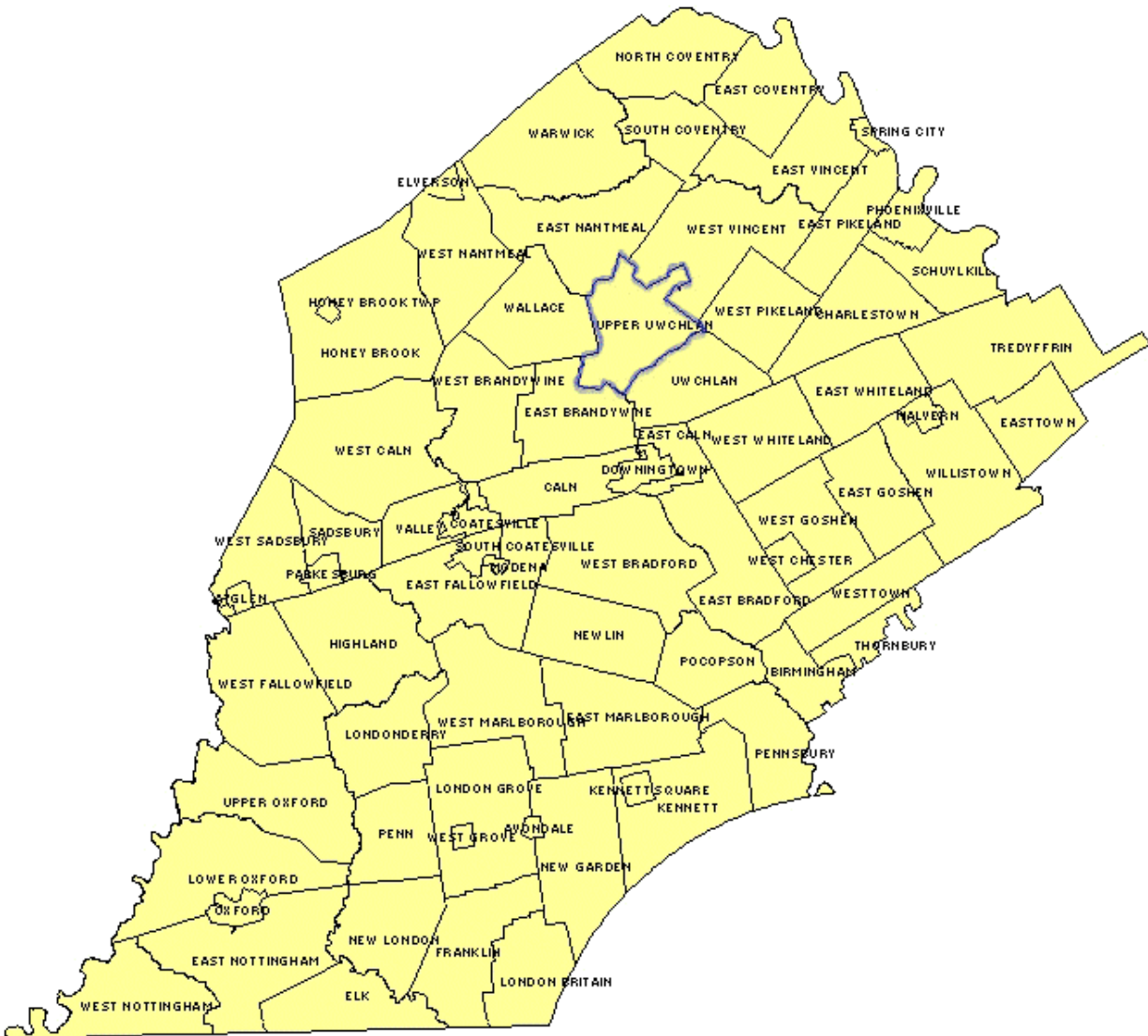
The Township owns over 90 acres of passive and active recreational land in four parks – Upland Farms (56 acres), Hickory Park (32 acres), Fellowship Fields (17 acres) and Larkins Field (7.2 acres). *Refer to the section on "Township Parks" for more information.*

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. *(Unfortunately, due to the COVID-19 pandemic, the 2020 Block Party was cancelled in 2020).*

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 SUPERVISOR'S STRATEGIC GOALS

Health and Safety

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

Thriving Local Economy

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

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

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

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

The Strategic Goals noted above were determined through the collaboration of the Board of Supervisors, Township staff and the various Boards and Commissions that represent the residents. Also taken into consideration are the public comments from the monthly Board of Supervisors and Planning Commission meetings.

**Upper Uwchlan Township
Budget - 2021**

Budget Summary for 2021 - 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	\$ 1,658,100							\$ 1,658,100
Earned income taxes	3,880,636							3,880,636
Licenses and permits	442,100							442,100
Interest, dividends and rents	59,000	\$ 10,000	\$ 10,000	\$ 1,000	\$ 7,000	\$ 600	\$ 1,000	88,600
Intergovernmental revenues	567,336	25,000	5,800	-	377,377	-	-	975,513
Charges for services/fees	174,550	1,106,331	-	-	-	-	572,944	1,853,825
Miscellaneous revenue/other	278,500	-	5,000	-	-	-	-	283,500
Total Revenues	7,060,222	1,141,331	20,800	1,000	384,377	600	573,944	9,182,274
Budgeted Expenditures:								
Current:								
General government	1,407,425	-	64,710	-	-	-	-	1,472,135
Public Safety	3,158,897	-	62,000	-	-	-	-	3,220,897
Health and welfare	56,978	-	-	-	-	-	-	56,978
Public works - highways and streets	1,411,775	-	255,135	-	397,800	243,400	-	2,308,110
Public works - sanitation	-	1,045,522	-	-	-	-	-	1,045,522
Culture and recreation	460,252	-	1,731,961	-	-	-	-	2,192,213
Other	5,000	-	(12,355)	-	-	-	(4,016)	(11,371)
Debt service:								-
Principal	-	-	53,956	-	-	-	-	53,956
Interest	-	-	202,055	-	-	-	332,944	534,999
Total Expenditures	6,500,327	1,045,522	2,357,462	-	397,800	243,400	328,928	10,873,439
Excess (Deficiency) of Revenues over (under) Expenditures	559,895	95,809	(2,336,662)	1,000	(13,423)	(242,800)	245,016	(1,691,165)
Other Financing Sources (Uses)								
Transfers in	-	-	1,000,000	-	-	245,000	-	1,245,000
Transfers out	1,145,000	100,000	-	-	-	-	-	1,245,000
Total Other Financing Sources (Uses)	(1,145,000)	(100,000)	1,000,000	-	-	245,000	-	-
Net Change in Fund Balances	(585,105)	(4,191)	(1,336,662)	1,000	(13,423)	2,200	245,016	(1,691,165)
Fund Balances, Beginning of year (1/1/2021)	5,594,714	676,578	2,201,148	1,044,752	688,624	40,336	16,765,421	27,011,573
Fund Balances, End of Year (12/31/2021)	\$ 5,009,609	\$ 672,387	\$ 864,485	\$ 1,045,752	\$ 675,201	\$ 42,536	\$ 17,010,437	\$ 25,320,407

**Upper Uwchlan Township
Budget - 2021**

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, 2019	\$ 5,645,894	\$ 593,733	\$ 2,539,830	\$ 687,607	\$ 685,961	\$ 69,453	\$ 16,846,501	\$ 27,068,979
Net income through Sept. 30, 2020 <i>(excludes transfers in/out)</i>	1,632,296	301,835	(1,966,682)	356,950	22,363	(27,207)	(81,730)	237,825
<u>Planned transfers through Dec. 31, 2020</u>								
To Capital Fund	(1,518,000)	(150,000)	1,668,000	-	-	-	-	-
To Capital Fund - debt reduction	-	-	-	-	-	-	-	-
To Water Resource Protection Fund	-	-	-	-	-	-	-	-
To Municipal Authority	-	-	-	-	-	-	-	-
Projected net income (loss) - 4Q 2020	(165,476)	(68,990)	(40,000)	195	(19,700)	(1,910)	650	(295,231)
Projected Fund Balance, December 31, 2020	\$ 5,594,714	\$ 676,578	\$ 2,201,148	\$ 1,044,752	\$ 688,624	\$ 40,336	\$ 16,765,421	\$ 27,011,573
 Fund Balance, December 31, 2020	 5,594,714	 676,578	 2,201,148	 1,044,752	 688,624	 40,336	 16,765,421	 27,011,573
Budgeted net income	559,895	95,809	(2,236,662)	1,000	(13,423)	(242,800)	245,016	(1,591,165)
<u>Transfers budgeted:</u>								
To Capital Fund	(500,000)	(100,000)	600,000	-	-	-	-	-
To Capital Fund - from Turf Field cash	(400,000)	-	400,000	-	-	-	-	-
To Water Resource Protection Fund	(245,000)	-	-	-	-	245,000	-	-
To Municipal Authority - construction	-	-	-	-	-	-	-	-
Municipal Authority - transfer of new construction	-	-	-	-	-	-	-	-
To Act 209 Fund	-	-	-	-	-	-	-	-
Projected Fund Balance, December 31, 2021	\$ 5,009,609	\$ 672,387	\$ 964,485	\$ 1,045,752	\$ 675,201	\$ 42,536	\$ 17,010,437	\$ 25,420,407
Projected Change in Fund Balance	\$ (585,105)	\$ (4,191)	\$ (1,236,662)	\$ 1,000	\$ (13,423)	\$ 2,200	\$ 245,016	\$ (1,591,165)
 Percentage change in Fund Balance	 -10.46%	 -0.62%	 -56.18%	 0.10%	 -1.95%	 5.46%	 1.46%	 -5.89%
<u>Fund Balance Retention:</u>								
General operating expenditures (budgeted) in 2021 (not including transfers)	6,500,327							
Fund balance retention - per policy at 35%	\$ 2,275,115							

**UPPER UWCHLAN TOWNSHIP
2021 BUDGET
CASH FLOW PROJECTION**

	Actual 2019	Actual 9/30/2020*	Projected 12/31/2020 (3 months)	2021	2022	2023	2024	2025
General Fund								
Beginning General Fund	\$ 4,127,346	\$ 5,326,770	\$ 6,390,840	\$ 6,225,364	\$ 5,640,259	\$ 5,722,630	\$ 5,809,193	\$ 5,889,282
Accrual adjustment	(91)	(50,226)	-	-	-	-	-	-
Revenue	7,348,626	6,013,211	594,357	7,060,222	7,135,892	7,168,807	7,091,556	6,994,919
Expense	(5,999,111)	(4,380,915)	(759,833)	(6,500,327)	(6,553,521)	(6,682,245)	(6,811,467)	(6,944,727)
Transfer to Water Resource Protection	-	-	-	(245,000)	-	-	-	-
Transfer to Capital - Turf Field cash	-	-	-	(400,000)	-	-	-	-
Transfer to Capital	(150,000)	(518,000)	-	(500,000)	(500,000)	(400,000)	(200,000)	-
Ending General Fund Cash	5,326,770	6,390,840	6,225,364	5,640,259	5,722,630	5,809,193	5,889,282	5,939,474
Solid Waste Fund								
Beginning Solid Waste Cash:	394,880	653,193	886,984	692,994	688,803	777,741	855,515	917,029
Accrual adjustment	79,001	(68,044)	-	-	-	-	-	-
Revenue	1,132,126	960,415	25,000	1,141,331	1,194,281	1,220,469	1,232,481	1,232,681
Expense	(952,814)	(658,580)	(218,990)	(1,045,522)	(1,025,343)	(1,062,695)	(1,090,968)	(1,089,532)
Reduction of long term debt (4Q)	-	-	-	-	-	-	-	-
Transfer to Capital	-	-	-	(100,000)	(80,000)	(80,000)	(80,000)	(80,000)
Ending Solid Waste Fund Cash	653,193	886,984	692,994	688,803	777,741	855,515	917,029	980,178
Liquid Fuels								
Beginning Liquid Fuels Cash:	439,480	694,691	1,090,272	1,070,572	1,057,149	1,117,766	1,188,383	1,269,000
Accrual adjustment	9,326	373,218	-	-	-	-	-	-
Revenue	442,293	417,353	300	384,377	401,617	411,617	421,617	431,617
Expense	(196,408)	(394,990)	(20,000)	(397,800)	(341,000)	(341,000)	(341,000)	(341,000)
Transfer from General Fund	-	-	-	-	-	-	-	-
Ending Liquid Fuels Fund Cash	694,691	1,090,272	1,070,572	1,057,149	1,117,766	1,188,383	1,269,000	1,359,617
Act 209 Fund								
Beginning Act 209 Fund Cash:	533,143	687,607	1,025,885	1,026,080	1,027,080	1,028,080	1,029,080	1,030,080
Accrual adjustment	-	(18,672)	-	-	-	-	-	-
Revenue	154,464	356,950	195	1,000	1,000	1,000	1,000	1,000
Transfer from Capital Fund	-	-	-	-	-	-	-	-
Expense	-	-	-	-	-	-	-	-
Ending Act 209 Fund Balance Cash	687,607	1,025,885	1,026,080	1,027,080	1,028,080	1,029,080	1,030,080	1,031,080
Water Resource Protection Fund								
Beginning Storm Water Mgt Fund Cash:	98,701	69,453	42,213	40,303	287,503	1,186,755	1,879,895	2,573,035
Accrual adjustment	-	(33)	-	-	-	-	-	-
Revenue	1,919	197	90	245,600	660,252	754,140	754,140	754,140
Expense	(31,167)	(27,404)	(2,000)	(243,400)	(61,000)	(61,000)	(61,000)	(61,000)
Transfer from General Fund	-	-	-	245,000	300,000	-	-	-
Transfer from Municipal Authority	-	-	-	-	-	-	-	-
Ending Water Resource Protection Fund B	69,453	42,213	40,303	287,503	1,186,755	1,879,895	2,573,035	3,266,175
Sewer Fund								
Beginning Sewer Fund Cash:	104,556	106,991	106,907	108,807	110,607	112,407	114,207	116,007
Accrual adjustment	(5,988)	84,554	-	-	-	-	-	-
Purchase of capital assets	-	-	-	-	-	-	-	-
Bond issuance costs	(127,353)	-	-	-	-	-	-	-
Principal pay'ts Bonds-Series of 2019	-	-	(30,000)	(30,000)	(30,000)	(30,000)	(35,000)	(35,000)
Principal pay'ts Bonds-Series A of 2011	-	-	(205,000)	(210,000)	(215,000)	(215,000)	(220,000)	(220,000)
Interest income	12,710	416	2,100	2,000	2,000	2,000	2,000	2,000
Interest expense	(395,825)	(253,345)	(168,897)	(332,944)	(327,994)	(322,944)	(318,819)	(314,469)
Revenue - from Municipal Authority	518,891	168,791	403,897	572,944	572,994	567,944	573,819	569,469
Other cash receipts	-	-	-	-	-	-	-	-
Misc. Expense	-	(500)	(200)	(200)	(200)	(200)	(200)	(200)
Transfer from General Fund	-	-	-	-	-	-	-	-
Transfer (to)/from Municipal Authority	-	-	-	-	-	-	-	-
Ending Sewer Fund Balance Cash	106,991	106,907	108,807	110,607	112,407	114,207	116,007	117,807

**UPPER UWCHLAN TOWNSHIP
2021 BUDGET
CASH FLOW PROJECTION**

	Actual 2019	Actual 9/30/2020*	Projected 12/31/2020 (3 months)	2021	2022	2023	2024	2025
Capital Fund								
Beginning Capital Fund Cash:	1,118,283	3,176,716	588,701	1,106,701	454,394	289,394	674,394	869,394
Accrual adjustment	724,381	(612,775)	-	-	-	-	-	-
Proceeds of GO Bonds - Series of 201	5,717,103		-	-	-	-	-	-
Debt issuance costs - 2019 Bonds	(61,066)							
Grant - Commonwealth of Pa (Park Rd Trail)		13,015	-	-	-	-	-	-
Transfers from/(to):								
General Fund	150,000	-	518,000	900,000	500,000	400,000	200,000	-
Solid Waste	-	-	-	100,000	80,000	80,000	80,000	80,000
Act 209 Fund	-	-	-	-	-	-	-	-
Sale of fixed assets	-	7,286	-	5,000	5,000	5,000	5,000	5,000
Interest	134,616	11,823	-	10,000	10,000	10,000	10,000	10,000
Other income	2,144,256	-	-	5,800	-	-	-	-
Township properties:								
Township building	(3,301,079)	(1,500,422)	-	-	(5,000)	(5,000)	(5,000)	(5,000)
Public Works building	(65,604)	(45,616)	-	(64,710)	-	-	-	-
Milford Road property	-	-	-	-	-	-	-	-
Township - general items	-	(1,517)	-	-	(5,000)	(5,000)	(5,000)	(5,000)
Police Vehicles	(131,088)	(49,983)	-	(52,000)	(50,000)	(50,000)	(40,000)	(40,000)
Police - Other Capital Purchases	-	-	-	-	-	-	-	-
Purchase Codes Dept. vehicle	(33,259)	-	-	-	-	-	-	-
Public Works Equipment/truck	(98,863)	(148,109)	-	(146,550)	-	-	-	-
Parks:								
General	-	(42,411)	-	-	(15,000)	(15,000)	(15,000)	(15,000)
Hickory Park	(26,842)	-	-	(152,800)	(5,000)	(5,000)	(5,000)	(5,000)
Fellowship Fields	-	-	-	-	(15,000)	(15,000)	(15,000)	(15,000)
Upland Farms	(150,389)	(2,000)	-	(1,093,000)	(665,000)	(15,000)	(15,000)	(15,000)
Larkins Field	-	-	-	-	-	-	-	-
Eagle Crossroads	(54,456)	(2,335)	-	-	-	-	-	-
Park Road Trail - Phase IV	(2,519,566)	(16,910)	-	-	-	-	-	-
Eagle Village Trail Extension	-	-	-	-	-	-	-	-
Lyndell Road Bridge	-	-	-	(8,585)	-	-	-	-
Traffic Signals	-	-	-	(100,000)	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-
Expenses-Principal & Interest	(369,711)	(198,061)	-	(55,461)	-	-	-	-
Principal on GO Bonds-Series of 2019	-	-	(155,000)	(160,000)	(225,000)	(235,000)	(240,000)	(240,000)
Interest on GO Bonds-Series of 2019	-	-	(99,188)	(200,550)	(195,450)	(188,550)	(188,550)	(171,200)
Ending Capital Fund Cash	3,176,716	588,701	1,106,701	454,394	289,394	674,394	869,394	864,394

Beginning Cash UUT	6,613,132	10,538,977	9,982,682	10,121,711	8,867,685	8,935,612	9,556,565	9,974,785
Ending Cash UUT	10,538,977	9,982,682	10,121,711	8,867,685	8,935,612	9,556,565	9,974,785	10,174,743

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 on January 1, 2012 and was separated from the General Fund at that time. The main source of revenue consists of solid waste payments made by residents. The primary expenditures are payments made for trash and recycling collection, as well as payments made to the Chester County Solid Waste Authority for tipping fees for disposal of solid waste at its location.

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

NON-MAJOR GOVERNMENTAL FUNDS

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

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

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

PROPRIETARY FUNDS

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

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

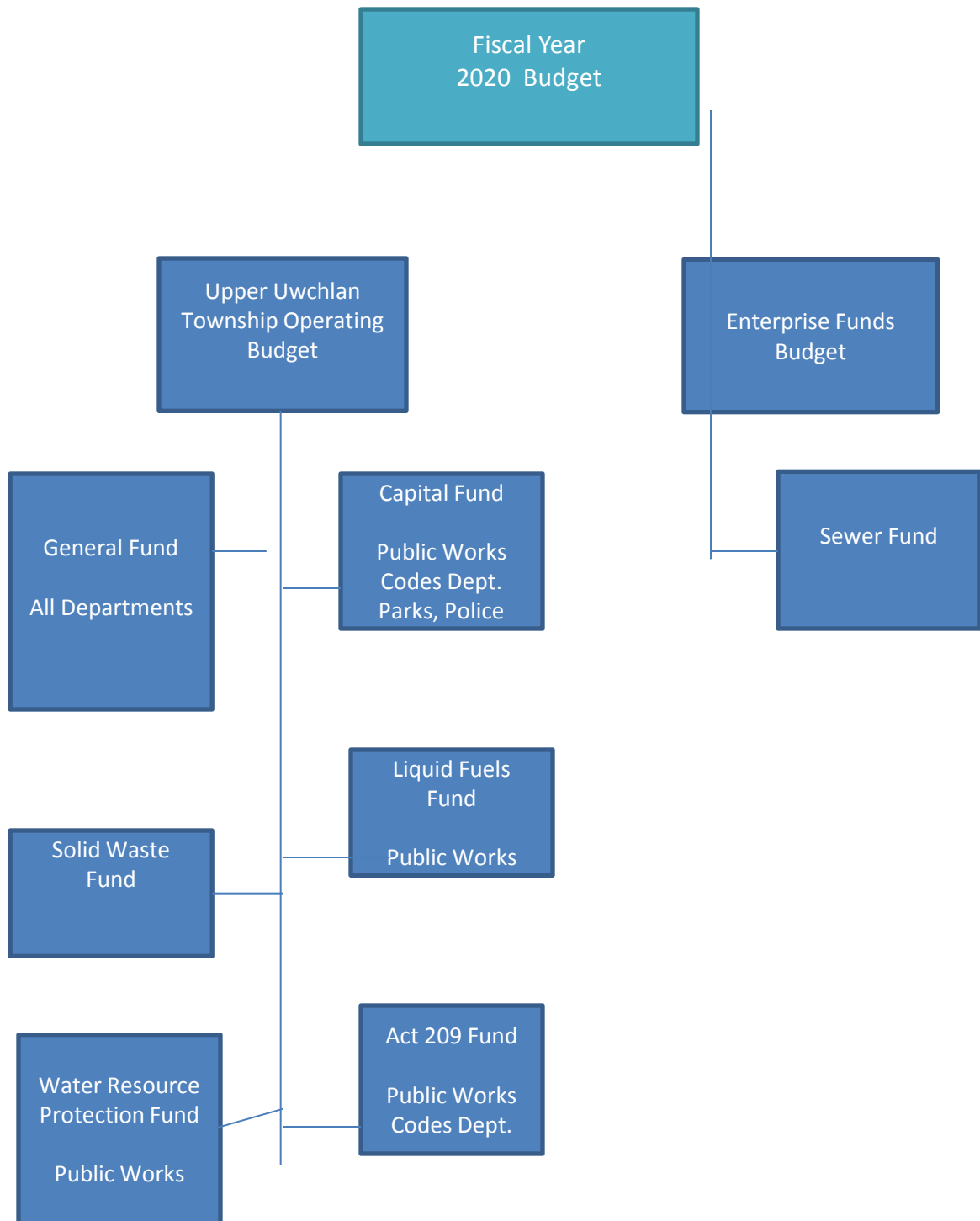
FIDUCIARY FUNDS

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

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

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

UPPER UWCHLAN TOWNSHIP RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS



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

BASIS OF ACCOUNTING AND BUDGETING

Basis of Budgeting

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

Accounting Basis

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

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

BUDGET SCHEDULE

Activity	Recommended Date	Date Required by Statute
Department heads review 2020 actuals in preparation for 2021 budget meetings	August 24, 2020	
Department heads notify Treasurer and Township Manager of any large increases they are submitting in the 2021 Budget (ie – personnel, capital)	August 31, 2020	
Treasurer prepares initial budget worksheet: <ul style="list-style-type: none"> • Estimates revenue based on current year actuals and prior year trends • Estimates salary and benefits based on current staffing levels 	August 31, 2020	
Department heads submit data for 2021/2020 actual performance measures	September 8, 2020	
Department heads meet with Township Manager and Treasurer to review goals for 2021	September 21, 2020	
Treasurer incorporates requests from department heads into budget and updates minor expense line items	September 28, 2020	
Capital budget items are reviewed	October 5, 2020	
Treasurer prepares and delivers the initial 2021 Budget package to the Board of Supervisors for their review	October 13, 2020	
Initial presentation of the 2021 Budget to the Board of Supervisors for the following departments: <i>Police</i> <i>Codes</i> <i>Public Works</i> <i>Solid Waste Fund</i> <i>Liquid Fuels Fund</i>	October 13, 2020 (public Workshop)	

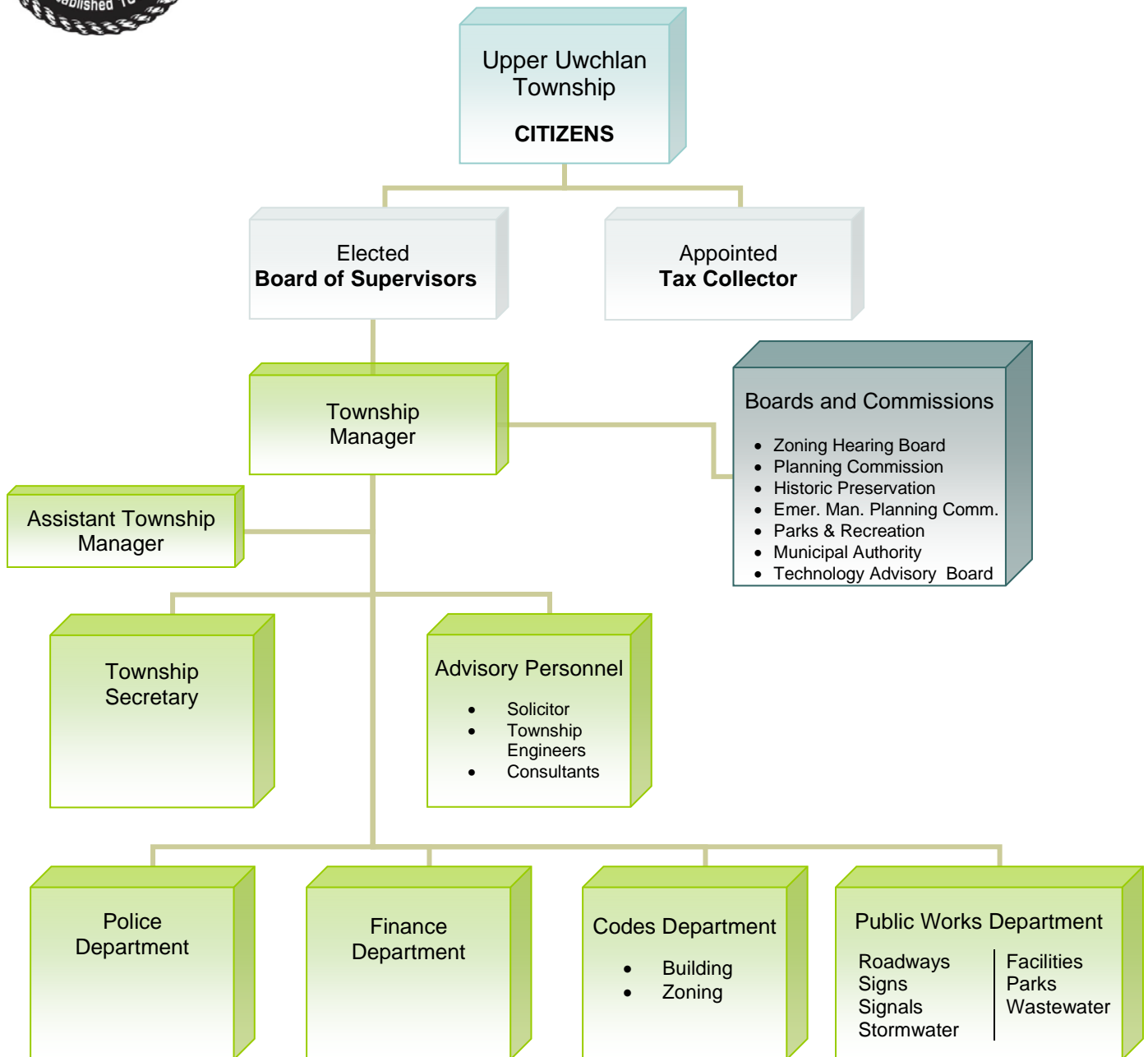
Activity	Recommended Date	Date Required by Statute
The following departments present their budgets to the Board of Supervisors: <i>General Government</i> <i>Executive</i> <i>Audit & Tax</i> <i>Legal and Computer</i> <i>Engineering</i> <i>Township Properties</i> <i>Planning and Zoning</i> <i>Commissions</i> <i>Other Services</i> <i>Long Term Debt</i> <i>Capital Fund</i> <i>Water Resource Protection Fund</i> <i>Sewer Fund</i> <i>Act 209 Fund</i>	November 10, 2020	
Township Manager requests Supervisors to authorize advertising the budget	November 10, 2020 (public workshop)	
Budget is advertised in the Daily Local News as required by Pa. Statute (20 business days prior)	November 18, 2020	November 18, 2020
Supervisors discuss budget, request any final changes (if necessary)	December 8, 2020	
Township Manager presents the final budget to the Supervisors and recommends voting to accept it	December 21, 2020 (public meeting)	December 31, 2020

Process for Budget Amendments

The Second Class Township Code of Pennsylvania permits an Adopted Budget to be re-opened and revised during the month of January following the election of any new member of the Board of Supervisors. The amended Budget must be advertised to provide the public with ten (10) days to inspect and review the new Budget prior to its legal adoption. Any amended budget must be adopted by the Board of Supervisors on or before the fifteenth (15th) day of February. The budget may be amended at any time during the year.



UPPER UWCHLAN TOWNSHIP ORGANIZATIONAL CHART



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

SUMMARY OF STAFF POSITIONS

	2021	2020	2019
Full Time:			
Executive	6	6	6
Codes Department	3	3	3
Police Department	12	12	12
Public Works Department	7	6	6
Public Works – Facilities	3	3	3
Total	31	30	30
Part Time/Seasonal:			
Executive	0	0	0
Codes Department	0	0	0
Police Department	2	2	1
Public Works Department	0	1	1
Public Works – Facilities *	0	0	0
Total	2	3	2

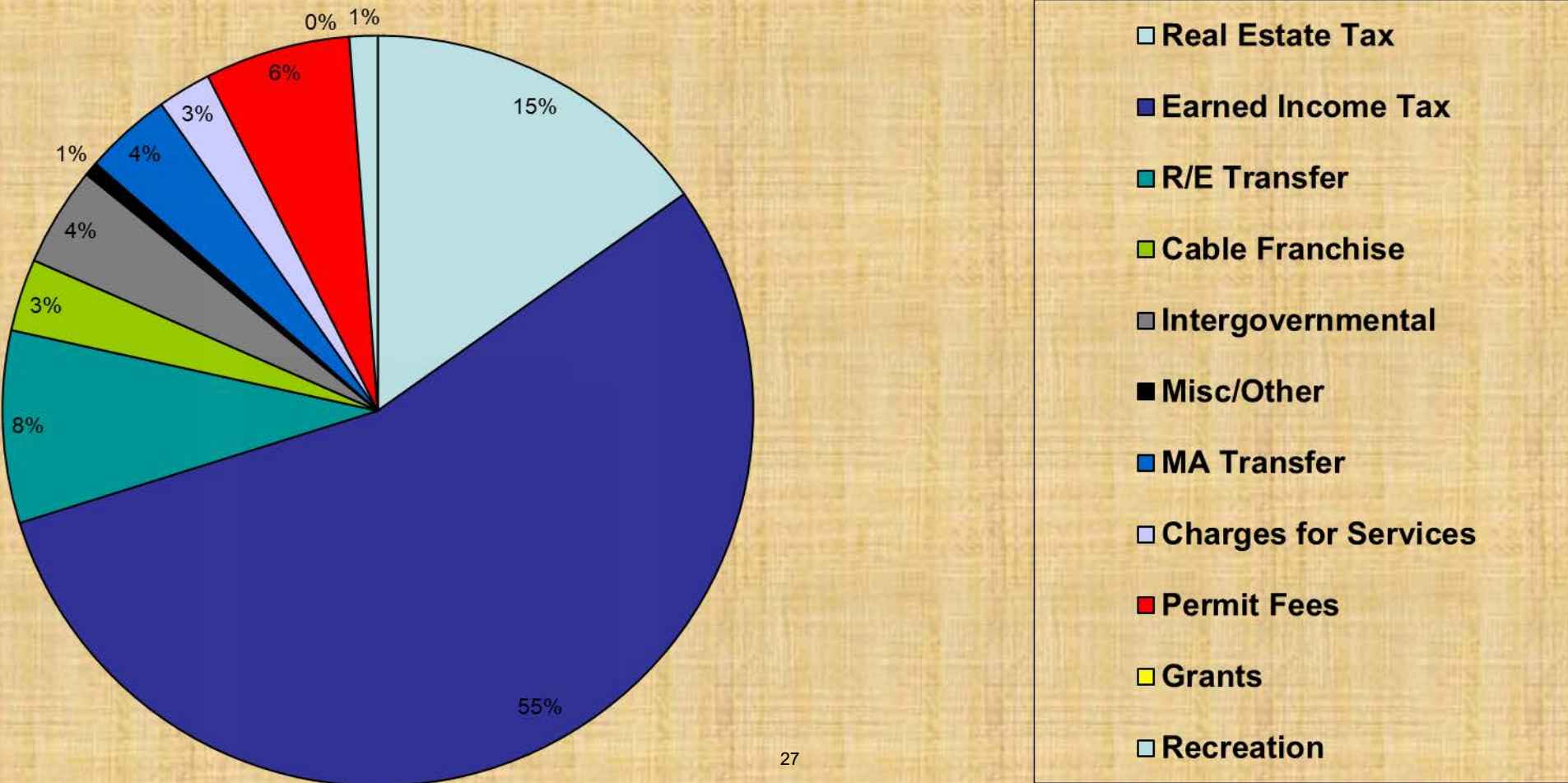
Statistics are as of the end of each year presented. The Public Works Department hires three to four seasonal workers during the summer months – usually May through September - to maintain the grass in the Township parks and near roadways. They are not included in the numbers presented above because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

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

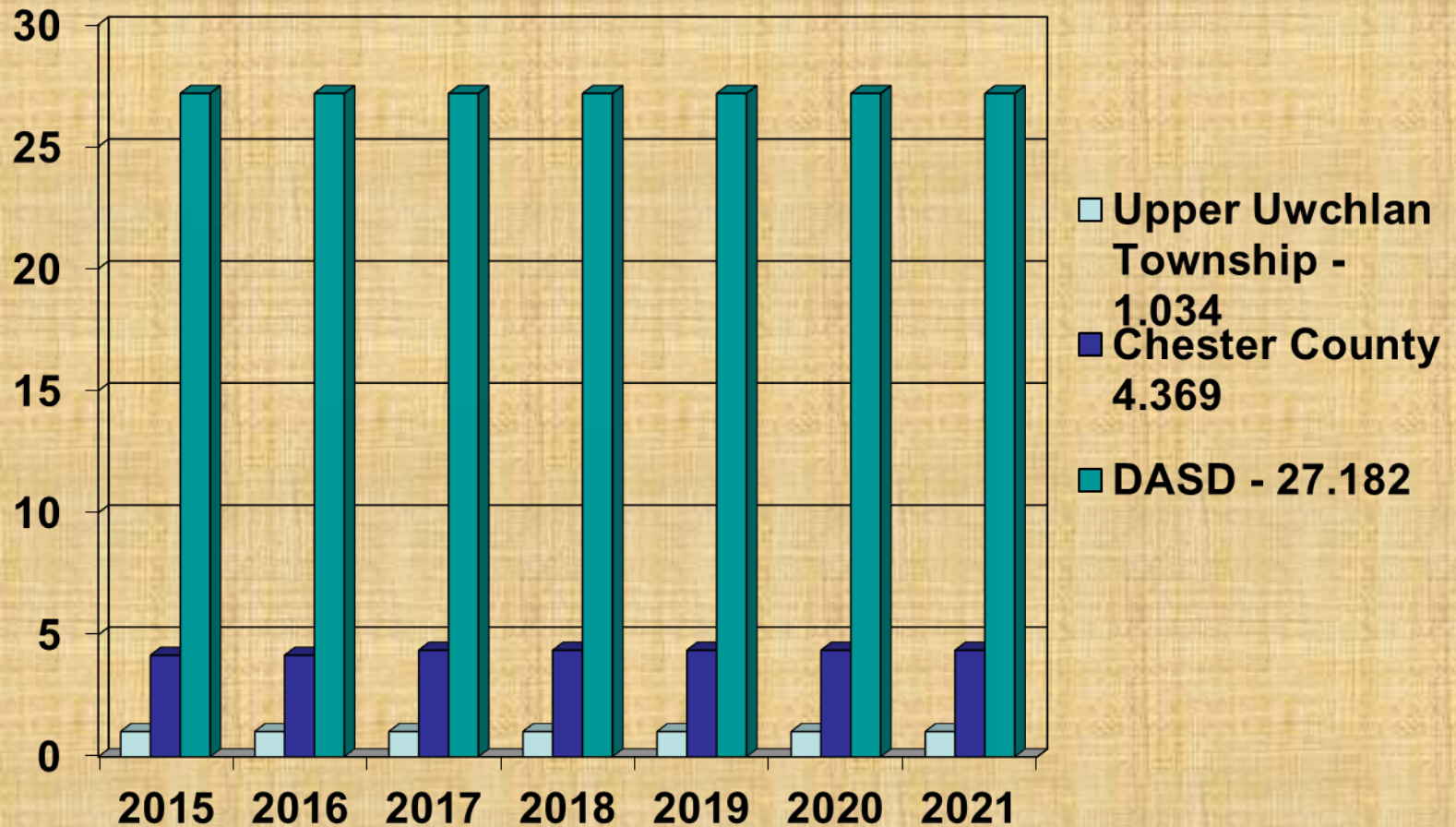
**UPPER UWCHLAN TOWNSHIP
2021 BUDGET SUMMARY - GENERAL FUND**

	Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2018	2019	2019	9/30/20	2020	2021	20 Budget	Inc/(Dec)	2022	2023	2024	2025
INCOME												
Total 301 PROPERTY TAXES	970,056	973,847	989,100	1,081,964	996,100	1,008,100	12,000	1%	1,017,100	1,028,100	1,033,100	1,033,100
Total 301.7 HYDRANT TAX	58,214	68,995	65,000	63,668	65,000	65,000	-	0%	66,000	66,000	66,000	66,000
Total 310 EARNED INC & TRANSFER TAX	4,143,514	4,750,831	4,200,096	3,610,695	4,345,795	4,465,636	119,841	3%	4,621,998	4,622,413	4,685,662	4,663,025
Total 320 PERMITS	438,221	397,908	299,100	403,359	395,100	442,100	47,000	12%	347,100	371,100	227,100	155,100
Total 321 CABLE FRANCHISE FEES	235,700	227,008	250,000	163,185	225,000	220,000	(5,000)	-2%	218,000	216,000	214,000	212,000
Total 331 FINES/394 POLICE ACTIVITY	61,308	62,473	55,500	37,146	50,500	50,500	-	0%	50,500	50,500	50,500	50,500
Total 341 INTEREST EARNNGS	45,972	75,587	30,000	43,445	50,000	35,000	(15,000)	-30%	35,000	35,000	35,000	35,000
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	-	-	16,808	465	16,808	-	(16,808)	-100%	1,808	1,808	1,808	1,808
Total 355/356 INTERGOVERNMENTAL REVENUES	279,862	309,461	257,600	308,285	302,600	302,600	-	0%	302,600	302,600	302,600	302,600
Total 361 CHARGES FOR SERVICE/FEES	125,731	70,837	138,850	(11,869)	138,850	88,850	(50,000)	-36%	88,350	88,350	88,350	88,350
Total 367 CULTURE & RECREATION	154,107	81,380	90,700	28,265	85,700	85,700	-	0%	90,700	90,200	90,700	90,700
Total 380 MISC INCOME	68,034	47,323	8,000	77,692	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
Total 392 INTERFUND TRANSFER	212,332	270,080	265,446	188,911	273,821	264,736	(9,085)	-3%	264,736	264,736	264,736	264,736
Total Income	6,817,051	7,359,730	6,690,200	6,013,211	6,977,274	7,060,222	82,948	1%	7,135,892	7,168,807	7,091,556	6,994,919
EXPENSES												
Total 400 GENERAL GOVERNMENT	93,873	64,836	73,341	63,034	72,745	73,288	543	1%	73,288	73,288	73,288	73,288
Total 401 EXECUTIVE	691,006	733,517	722,630	528,828	807,248	800,607	(6,641)	-1%	825,288	847,226	871,878	898,137
Total 402 AUDIT	25,800	31,450	27,300	30,500	28,500	23,700	(4,800)	-17%	24,700	25,700	26,700	27,700
Total 403 TAX COLLECTION	26,383	13,759	14,035	9,370	14,035	8,500	(5,535)	-39%	8,500	8,500	8,500	8,500
Total 404 LEGAL	33,862	51,956	45,000	43,075	45,000	55,000	10,000	22%	55,000	55,000	55,000	55,000
Total 407 COMPUTER	133,868	108,212	92,070	98,680	114,200	141,480	27,280	24%	138,980	138,980	138,980	138,980
Total 408 ENGINEERING	121,980	96,472	169,500	52,702	169,500	169,500	-	0%	194,500	194,500	194,500	194,500
Total 409 TOWNSHIP PROPERTIES	122,466	263,150	218,623	174,196	174,369	187,102	12,733	7%	180,602	180,602	180,602	180,602
Total 410 POLICE EXPENSES	2,078,799	2,215,267	2,227,139	1,729,665	2,346,296	2,413,496	67,200	3%	2,476,271	2,541,832	2,602,439	2,664,723
Total 411-412 FIRE & AMBULANCE	373,399	381,294	395,137	499,402	378,137	378,137	-	0%	383,088	385,088	387,088	389,088
Total 413 CODES ADMINISTRATION	389,654	391,340	417,847	271,725	426,321	349,878	(76,443)	-18%	359,164	368,624	380,254	390,935
Total 414 PLANNING & ZONING	6,080	11,817	49,300	785	39,300	39,300	-	0%	18,300	18,300	18,300	18,300
Total 415/422/456 EMERGENCY OPERATIONS/OTHER	27,505	33,933	40,164	26,735	42,258	64,828	22,570	53%	44,467	44,610	44,610	44,758
Total 433 SIGNS	3,063	5,290	6,000	4,113	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
Total 434 SIGNALS	40,420	57,466	26,632	20,653	35,000	35,200	200	1%	25,000	25,000	25,000	25,000
Total 438 PUBLIC WORKS	1,109,268	1,198,046	1,230,867	602,255	1,008,269	1,289,060	280,791	28%	1,321,922	1,350,544	1,379,876	1,410,764
Total 454 PARK & RECREATION	322,212	353,020	445,044	224,030	443,599	460,252	16,653	4%	414,952	414,952	414,952	414,952
Total 459 HISTORICAL COMMISSIONS	1,294	1,452	2,500	1,167	4,316	5,000	684	16%	3,500	3,500	3,500	3,500
Total Expenses before Operating Transfers	5,600,932	6,012,276	6,203,129	4,380,915	6,155,093	6,500,327	345,234	6%	6,553,521	6,682,245	6,811,467	6,944,727
Net Income before Operating Transfers	1,216,119	1,347,454	487,071	1,632,296	822,181	559,895	(262,286)	-32%	582,372	486,563	280,089	50,192
Total Operating Transfers	(700,000)	(150,000)	(480,000)	(518,000)	(818,000)	(1,145,000)	(327,000)	40%	(500,000)	(400,000)	(200,000)	-
Total Expenditures	6,300,932	6,162,276	6,683,129	4,898,915	6,973,093	7,645,327	672,234	10%	7,053,521	7,082,245	7,011,467	6,944,727
Net Income - General Fund	516,119	1,197,454	7,071	1,114,296	4,181	(585,105)	(589,286)	-14094%	82,372	86,563	80,089	50,192
<u>Solid Waste Fund</u>												
Revenues	1,074,478	1,132,126	1,077,130	960,415	1,096,444	1,141,331	44,887	4%	1,194,281	1,220,469	1,232,481	1,232,681
Expenses	(870,432)	(952,814)	(871,590)	(658,580)	(914,796)	(1,045,522)	(130,726)	14%	(1,025,343)	(1,062,695)	(1,090,968)	(1,089,532)
Operating transfers	(375,000)	-	(375,000)	-	(150,000)	(100,000)	50,000	-33%	(80,000)	(80,000)	(80,000)	(80,000)
Net Income - Solid Waste Fund	(170,954)	179,312	(169,460)	301,835	31,648	(4,191)	(35,839)	-113%	88,938	77,774	61,513	63,150
COMBINED NET INCOME	345,165	1,376,766	(162,389)	1,416,131	35,829	(589,296)	(625,125)	-1745%	171,310	164,337	141,602	113,342

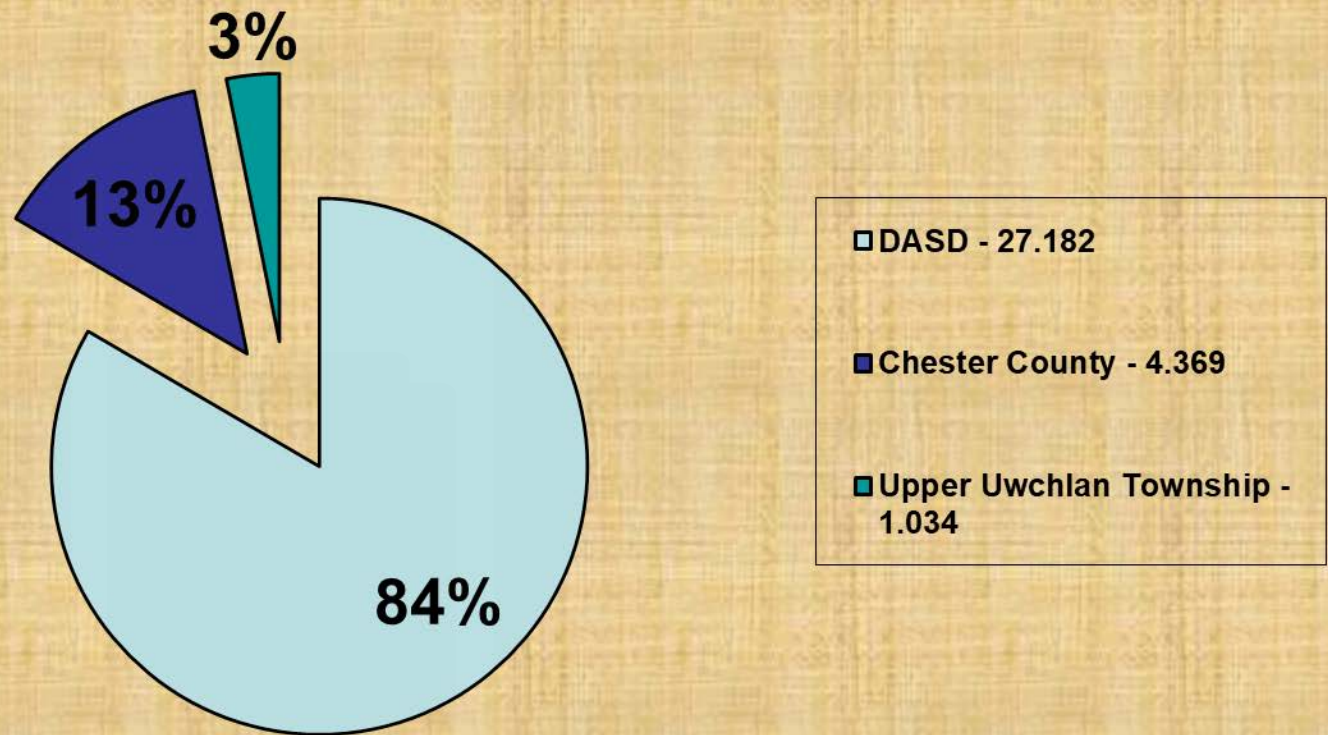
2021 General Fund Revenues



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 2021**

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*	4.551
Township taxes – Upper Uwchlan Township	<u>1.034</u>
Total	32.767

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 2021.** The 2021 budget includes anticipated revenue in the amount of **\$1,008,100** for both current and delinquent taxes. This amount was determined based on current taxes and an estimate for new homes based on permits expected to be issued for upcoming developments.

*Rates are for 2021. The budget for Chester County includes increasing the millage for 2021 from 4.369 mills to 4.551 mills. The County Commissioners voted to approve the increase in the millage to 4.551 mills in December, 2020.

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 2021. Actual revenues through September 30, 2020 were nearly \$64,000.

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 2021, budgeted revenue of **\$585,000** was based on revenue received in prior years and includes expected new construction in 2021.

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 2021 is **\$3,880,636** (net of commissions to Keystone) – an increase of 2% from 2020.

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 **\$53,504** for 2021.

Cable Television Franchise Fees

The Township receives cable television franchise fees from the local cable companies – Comcast and Verizon. The amount received by the Township is dependent on the amount of sales generated annually by the cable television companies. Payment is received from the cable companies on a quarterly basis. The budget is **\$225,000** for 2021 revenue based on current experience, which reflects a decrease in cable usage.

Permits

The Township charges a fee for building permits, use and occupancy permits, contractors’ permits and certifications for refinancing. The total amount budgeted for 2021 is **\$486,000** 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 2021 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 was earning

interest at a rate of two percent (2.00%) until the COVID-19 pandemic began in early 2020 when it was reduced by our banks. The certificate of deposit is earning 2.25% through October, 2021. With the Federal Reserve indicating that interest rates will remain low into the future, we estimated that interest income will be **\$35,000** in 2021.

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 includes a rental payment of \$2,000 each month to the Township.

Grants

The Township does not have any grants pending for the General Fund in 2021.

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 **\$88,850**. 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 2021.

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 2021 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 2021 is estimated to be approximately **\$264,736**.

Revenues from the General Fund comprise 71.1% of total budgeted revenues in 2021.

Solid Waste Fund

Trash and Recycling Fees

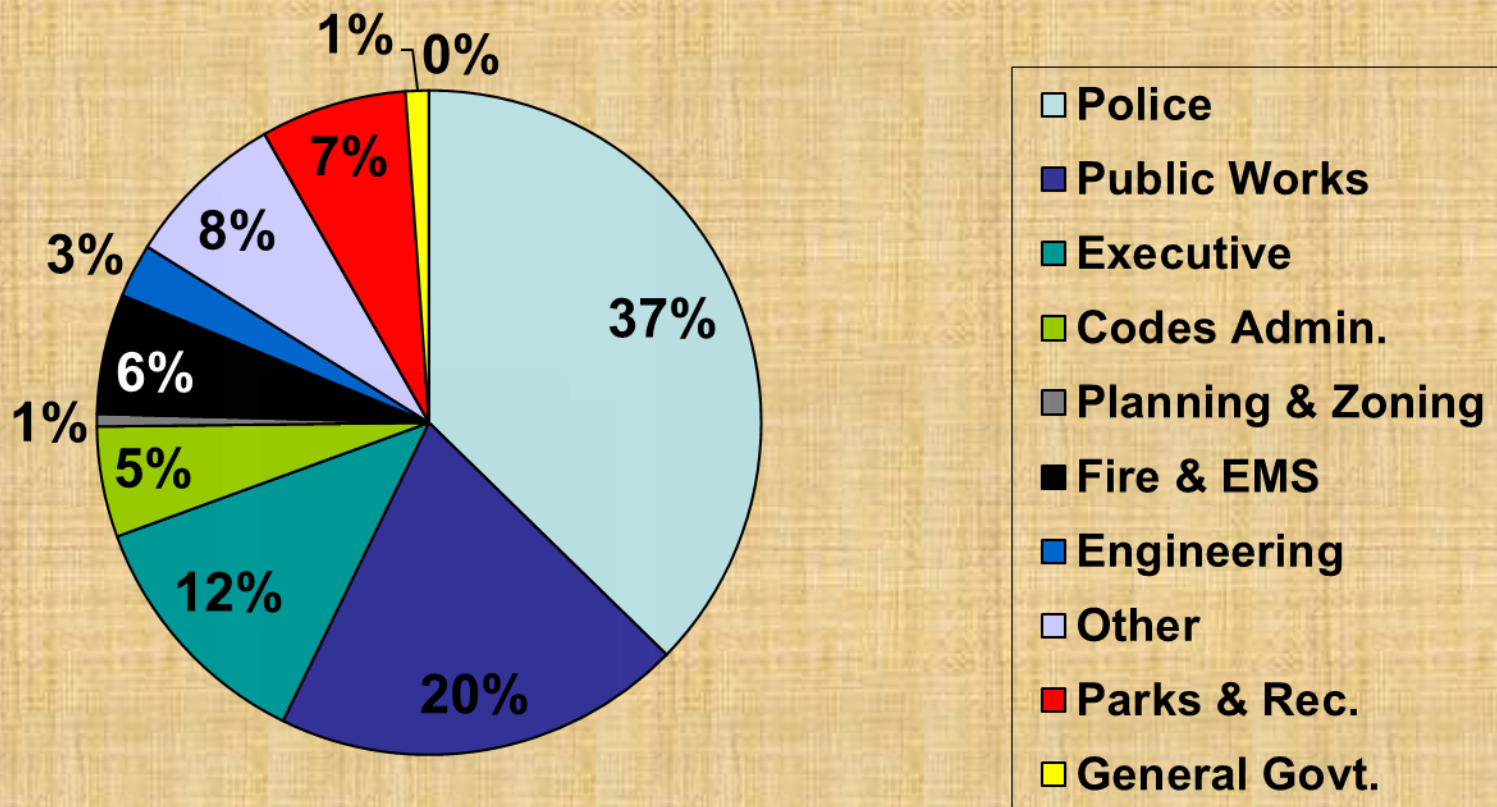
The Township charges a flat fee of \$315.00 annually for residential solid waste and recycling. Bills are mailed in January and are due by March 31 of each year in order to receive a 2% discount. Payments are considered late if they are received after September 30 and will be assessed a 10% penalty. Businesses within the Township must arrange for their own trash and recycling services. The total solid waste fees expected to be collected in 2021 is **\$1,103,331**.

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 2021 is **\$25,000**.

Revenues from the Solid Waste Fund comprise 11.5% of total budgeted revenue in 2021.

2021 General Fund Expenditures by Activity



**Upper Uwchlan Township
2021 Budget**

				Actual -									
		Actual	Actual	Budget	9/30/20	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Budget	Inc/(Dec)	2022	2023	2024	2025
REVENUES													
300 - REVENUE													
301 PROPERTY TAXES													
01-301-000-010	Current Real Estate Taxes	979,560	984,131	984,100	1,063,256	994,100	1,013,100	19,000	2%	1,025,100	1,036,100	1,041,100	1,041,100
01-301-000-013	Real Estate Tax Refunds	(25,836)	(28,763)	(25,000)	(2,134)	(28,000)	(25,000)	3,000	-11%	(28,000)	(28,000)	(28,000)	(28,000)
01-301-000-030	Delinquent Real Estate Taxes	16,332	18,479	30,000	20,842	30,000	20,000	(10,000)	-33%	20,000	20,000	20,000	20,000
Total 301 PROPERTY TAXES		970,056	973,847	989,100	1,081,964	996,100	1,008,100	12,000	1%	1,017,100	1,028,100	1,033,100	1,033,100
301.7 HYDRANT TAX													
01-301-000-071	Hydrant Tax	58,214	68,995	65,000	63,668	65,000	65,000	-	0%	66,000	66,000	66,000	66,000
Total 301.7 HYDRANT TAX		58,214	68,995	65,000	63,668	65,000	65,000	-	0%	66,000	66,000	66,000	66,000
310 EARNED INCOME & TRANSFER TAX													
01-310-000-010	Real Estate Transfer Tax	554,780	770,958	515,000	388,450	541,250	585,000	43,750	8%	663,750	585,000	567,500	462,500
01-310-000-020	Earned Income Tax, current	3,635,364	4,028,379	3,735,904	3,262,283	3,857,000	3,934,140	77,140	2%	4,012,823	4,093,079	4,174,941	4,258,440
01-310-000-021	EIT Commissions Paid	(46,630)	(48,506)	(50,808)	(40,038)	(52,455)	(53,504)	(1,049)	2%	(54,574)	(55,666)	(56,779)	(57,915)
Total 310 EARNED INC & TRANSFER TAX		4,143,514	4,750,831	4,200,096	3,610,695	4,345,795	4,465,636	119,841	3%	4,621,998	4,622,413	4,685,662	4,663,025
320 PERMITS													
01-320-000-010	Building Permits	416,306	371,844	282,000	380,989	378,000	425,000	47,000	12%	330,000	354,000	210,000	138,000
01-320-000-020	Use & Occupancy Permits	16,490	20,364	12,000	14,780	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	2,425	2,050	2,000	2,100	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-320-000-050	Refinance Certification Fees	3,000	3,650	3,000	5,490	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 320 PERMITS		438,221	397,908	299,100	403,359	395,100	442,100	47,000	12%	347,100	371,100	227,100	155,100
321 CABLE FRANCHISE FEES													
01-321-000-080	Cable TV Franchise Fees	235,700	227,008	250,000	163,185	225,000	220,000	(5,000)	-2%	218,000	216,000	214,000	212,000
Total 321 CABLE FRANCHISE FEES		235,700	227,008	250,000	163,185	225,000	220,000	(5,000)	-2%	218,000	216,000	214,000	212,000
331 POLICE FINES													
01-331-000-010	Vehicles Code Violations	45,301	46,300	50,000	31,748	45,000	45,000	-	0%	45,000	45,000	45,000	45,000
01-331-000-011	Reports/Fingerprints	1,917	2,302	2,000	2,263	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-331-000-012	Solicitation Permits	520	710	500	-	500	500	-	0%	500	500	500	500
01-331-000-050	Reimbursed Police Wages	13,570	13,161	3,000	3,135	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 331 POLICE FINES		61,308	62,473	55,500	37,146	50,500	50,500	-	0%	50,500	50,500	50,500	50,500
341 Interest Earnings													
01-341-000-001	Interest Income	45,972	75,587	30,000	43,445	50,000	35,000	(15,000)	-30%	35,000	35,000	35,000	35,000
Total 341 Interest Earnings		45,972	75,587	30,000	43,445	50,000	35,000	(15,000)	-30%	35,000	35,000	35,000	35,000
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	-	(15,000)	-100%	-	-	-	-
01-354-000-020	State Grants	-	-	1,808	-	1,808	-	(1,808)	-100%	1,808	1,808	1,808	1,808
01-354-000-030	Police Grants	-	-	-	465	-	-	-	#DIV/0!	-	-	-	-
Total 354 GRANTS		-	-	16,808	465	16,808	-	(16,808)	-100%	1,808	1,808	1,808	1,808

**Upper Uwchlan Township
2021 Budget**

	Actual	Actual	Budget	Actual - 9/30/20	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2018	2019	2019	2020	2020	2021	'20 Budget	Inc/(Dec)	2022	2023	2024	2025
355/356 INTERGOVERNMENTAL REVENUES												
01-355-000-001 PURTA	5,207	4,757	5,000	5,675	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-355-000-004 Alcohol Beverage Tax	600	600	600	600	600	600	-	0%	600	600	600	600
01-355-000-005 State Aid, Police Pension	103,057	122,892	85,000	118,172	122,000	122,000	-	0%	122,000	122,000	122,000	122,000
01-355-000-006 State Aid, Non-Uniform Pension	84,319	87,048	55,000	88,629	80,000	80,000	-	0%	80,000	80,000	80,000	80,000
01-355-000-007 Foreign Fire Insurance Tax	86,679	94,164	112,000	95,209	95,000	95,000	-	0%	95,000	95,000	95,000	95,000
Total 355/356 MISCELLANEOUS TAXES	279,862	309,461	257,600	308,285	302,600	302,600	-	0%	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	9,000	11,450	6,000	1,850	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-361-000-032 Fees from Engineering	86,173	27,381	100,000	(13,625)	100,000	50,000	(50,000)	-50%	50,000	50,000	50,000	50,000
01-361-000-033 Admin Fees from Engineering	599	684	4,000	(540)	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-361-000-035 Admin Fees from Legal	246	1,648	1,000	(70)	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-361-000-036 Legal Services Fees	15,747	-	6,000	282	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-361-000-038 Sale of Maps & Books	214	165	250	5	250	250	-	0%	250	250	250	250
01-361-000-039 Fire Inspection Fees	-	-	-	-	-	-	-	0%	-	-	-	-
01-361-000-040 Fees from Engineering - CU	6,348	29,503	20,000	(168)	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
01-361-000-042 Copies	238	6	100	-	100	100	-	0%	100	100	100	100
01-361-000-043 Fees - Traffic Signals	-	-	-	-	-	-	-	0%	-	-	-	-
01-361-000-044 Fees from Advertising Reimbursements	7,166	-	500	397	500	500	-	0%	500	500	500	500
Total 361 CHARGES FOR SERVICE/FEES	125,731	70,837	138,850	(11,869)	138,850	88,850	(50,000)	(1)	88,350	88,350	88,350	88,350
367 CULTURE & RECREATION												
01-367-000-010 Recreation Donations	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-367-000-014 Pavillion Rental	260	135	500	-	500	500	-	0%	500	-	500	500
01-367-000-021 Field Programs	79,244	34,725	30,000	3,355	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-367-000-025 Turf Field Fees	61,568	31,250	45,000	23,025	45,000	45,000	-	0%	45,000	45,000	45,000	45,000
01-367-000-030 Community Events Donations	12,360	14,820	10,000	1,885	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-367-000-040 History Book Revenue	-	75	200	-	200	200	-	0%	200	200	200	200
01-367-000-045 Upland Farms Barn Rental Fees	675	375	5,000	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
01-367-000-089 Donations - Park Equipment	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 367 CULTURE & RECREATION	154,107	81,380	90,700	28,265	85,700	85,700	-	0%	90,700	90,200	90,700	90,700
380 MISC INCOME												
01-380-000-001 Misc. Revenue	24,378	43,666	5,000	73,842	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-380-000-010 Insurance Reimbursement	43,656	3,657	3,000	3,850	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 380 MISC REVENUE	68,034	47,323	8,000	77,692	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
392 INTERFUND TRANSFER												
01-392-000-008 Municipal Authority Reimbursement	211,550	270,080	265,446	188,911	273,821	264,736	(9,085)	-3%	264,736	264,736	264,736	264,736
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	212,332	270,080	265,446	188,911	273,821	264,736	(9,085)	-3%	264,736	264,736	264,736	264,736
Total 300 - REVENUE	6,817,051	7,359,730	6,690,200	6,013,211	6,977,274	7,060,222	82,948	1%	7,135,892	7,168,807	7,091,556	6,994,919
Total Revenue	6,817,051	7,359,730	6,690,200	6,013,211	6,977,274	7,060,222	82,948	1%	7,135,892	7,168,807	7,091,556	6,994,919

**Upper Uwchlan Township
2021 Budget**

		Actual	Actual	Budget	Actual - 9/30/20	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Budget	Inc/(Dec)	2022	2023	2024	2025
400 EXPENDITURES													
400 - General Government													
01-400-000-113	Supervisor's Wages	3,125	2,500	2,500	4,875	5,000	6,500	1,500	30%	6,500	6,500	6,500	6,500
01-400-000-150	Payroll Tax Expense	239	191	191	373	383	497	114	30%	497	497	497	497
01-400-000-320	Telephone	1,815	1,623	2,000	1,301	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-340	Public Relations	525	1,080	6,500	500	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-400-000-341	Advertising	3,464	8,583	7,500	3,393	7,500	7,500	-	0%	7,500	7,500	7,500	7,500
01-400-000-342	Printing	6,197	6,166	5,000	4,613	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	2,636	2,831	4,200	3,601	4,200	4,200	-	0%	4,200	4,200	4,200	4,200
01-400-000-352	Insurance - Liability	17,160	18,649	18,650	13,613	18,151	17,390	(761)	-4%	17,390	17,390	17,390	17,390
01-400-000-420	Dues/Subscriptions/Memberships	3,949	4,703	4,000	3,648	4,261	4,375	114	3%	4,375	4,375	4,375	4,375
01-400-000-460	Meetings & Conferences	5,015	1,050	6,000	1,330	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-400-000-461	Bank Fees	10,691	11,217	9,000	10,981	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
01-400-000-463	Misc. Expenses	39,057	1,497	2,000	10,483	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	4,323	4,750	4,325	(425)	-9%	4,325	4,325	4,325	4,325
Total 400 - General Government		93,873	64,836	73,341	63,034	72,745	73,288	543	1%	73,288	73,288	73,288	73,288
401 EXECUTIVE													
01-401-000-100	Administration Wages	465,099	481,696	475,639	359,533	519,126	547,083	27,957	5%	563,496	580,401	597,813	615,747
01-401-000-150	Payroll Tax Expense	34,883	37,764	36,386	27,966	39,713	41,852	2,139	5%	43,107	44,401	47,797	51,454
01-401-000-151	PSATS Unemployment	551	480	504	480	480	1,230	750	156%	1,476	1,476	1,506	1,537
01-401-000-156	Employee Benefit Expense	91,181	93,247	99,030	55,055	122,353	85,320	(37,033)	-30%	87,027	88,767	90,542	92,353
01-401-000-157	ACA Fees	-	194	225	208	240	240	-	0%	240	240	240	240
01-401-000-160	Non-Uniform Pension	41,106	41,198	40,677	41,428	41,436	40,461	(975)	-2%	41,675	42,925	44,213	45,539
01-401-000-165	Employer 457 Match	-	-	-	-	6,000	9,000	3,000	100%	12,000	12,000	12,000	12,000
01-401-000-174	Tuition Reimbursement	-	1,562	6,300	1,005	6,300	6,300	-	0%	6,300	6,300	6,300	6,300
01-401-000-181	Longevity Pay	5,550	6,150	6,150	4,800	5,100	5,550	450	9%	7,500	8,250	9,000	10,500
01-401-000-183	Overtime Wages	5,971	8,778	5,000	3,327	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-401-000-200	Supplies	11,966	12,202	15,000	9,786	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	5,518	3,907	4,500	2,877	4,500	4,500	-	0%	3,500	3,500	3,500	3,500
01-401-000-230	Gasoline & Oil	1,857	2,098	2,200	520	2,200	2,200	-	0%	2,200	2,200	2,200	2,200
01-401-000-235	Vehicle Maintenance	490	122	1,000	335	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	5,376	7,193	10,000	1,723	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-401-000-317	Parking & Travel	2,446	2,907	1,200	280	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-401-000-322	Ipad Expense	1,168	155	600	199	600	600	-	0%	600	600	600	600
01-401-000-352	Insurance - Liability	-	424	424	282	377	367	(10)	-3%	367	367	367	367
01-401-000-353	Insurance - Vehicle	181	349	349	223	297	285	(12)	-4%	300	300	300	300
01-401-000-354	Insurance - Workers Comp.	1,855	1,801	1,736	1,536	1,716	618	(1,098)	-64%	1,000	1,000	1,000	1,000
01-401-000-420	Dues/Subscriptions/Memberships	6,248	4,969	6,100	4,384	6,100	6,100	-	0%	6,100	6,100	6,100	6,100
01-401-000-450	Contracted Services	9,560	26,321	7,410	12,881	16,310	14,500	(1,810)	-11%	14,500	14,500	14,500	14,500
Total 401 EXECUTIVE		691,006	733,517	722,630	528,828	807,248	800,607	(6,641)	-1%	825,288	847,226	871,878	898,137
402 AUDIT													
01-402-000-450	Contracted Services	25,800	31,450	27,300	30,500	28,500	23,700	(4,800)	-17%	24,700	25,700	26,700	27,700
Total 402 AUDIT		25,800	31,450	27,300	30,500	28,500	23,700	(4,800)	-17%	24,700	25,700	26,700	27,700

**Upper Uwchlan Township
2021 Budget**

				Actual -		Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		Actual	Actual	9/30/20	Budget							
		2018	2019	2020	2020							
							'20 Budget	Inc/(Dec)	2022	2023	2024	2025
403 TAX COLLECTION												
01-403-000-100	Tax Collector Wages	19,073	7,014	7,371	4,301	7,371	-	(7,371)	-100%	-	-	-
01-403-000-150	Payroll Tax Expense	1,403	537	564	329	564	-	(564)	-100%	-	-	-
01-403-000-200	Supplies	207	431	500	189	500	-	(500)	-100%	-	-	-
01-403-000-215	Postage	1,705	2,005	2,000	1,706	2,000	-	(2,000)	-100%	-	-	-
01-403-000-350	Insurance - Bonding	525	525	600	-	600	-	(600)	-100%	-	-	-
01-403-000-450	Contracted Services	3,470	3,247	3,000	2,845	3,000	8,500	5,500	183%	8,500	8,500	8,500
Total 403 TAX COLLECTION		26,383	13,759	14,035	9,370	14,035	8,500	(5,535)	-39%	8,500	8,500	8,500
404 LEGAL												
01-404-000-305	Legal Fees CU - Reimbursable	-	2,034	500	-	500	500	-	0%	500	500	500
01-404-000-310	Legal Fees - Reimbursable	12,008	6,603	9,500	5,516	9,500	9,500	-	0%	9,500	9,500	9,500
01-404-000-311	Legal Fees - Non-Reimbursable	21,854	43,319	30,000	37,559	30,000	40,000	10,000	33%	40,000	40,000	40,000
01-404-000-450	Contracted Services	-	-	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000
Total 404 LEGAL		33,862	51,956	45,000	43,075	45,000	55,000	10,000	22%	55,000	55,000	55,000
407 COMPUTER												
01-407-000-200	Supplies	21	89	2,000	678	2,000	2,000	-	0%	2,000	2,000	2,000
01-407-000-220	Software	43,554	65,663	8,000	37,249	60,500	73,280	12,780	21%	73,280	73,280	73,280
01-407-000-222	Hardware	7,208	1,461	7,000	6,805	6,000	6,000	-	0%	3,500	3,500	3,500
01-407-000-240	Web Page	7,281	5,496	7,300	5,770	5,700	6,000	300	5%	6,000	6,000	6,000
01-407-000-450	Contracted Services	75,804	35,503	67,770	48,178	40,000	54,200	14,200	36%	54,200	54,200	54,200
Total 407 COMPUTER		133,868	108,212	92,070	98,680	114,200	141,480	27,280	24%	138,980	138,980	138,980
408 ENGINEERING												
01-408-000-305	Reimbursable Conditional Use	7,604	47,282	25,000	2,087	25,000	25,000	-	0%	25,000	25,000	25,000
01-408-000-310	Engineering - Reimbursable	28,364	12,814	75,000	17,129	75,000	75,000	-	0%	100,000	100,000	100,000
01-408-000-311	Traffic Engineering	28,508	10,320	25,000	4,833	25,000	25,000	-	0%	25,000	25,000	25,000
01-408-000-313	Engineering - Non-Reimbursable	35,524	15,956	30,000	28,003	30,000	30,000	-	0%	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
01-408-000-367	General Planning	19,001	10,100	10,000	-	10,000	10,000	-	0%	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	-	-	650	-	-	#DIV/0!	-	-	-	-
Total 408 ENGINEERING		121,980	96,472	169,500	52,702	169,500	169,500	-	0%	194,500	194,500	194,500
409 TOWNSHIP PROPERTIES												
PUBLIC WORKS BUILDING												
01-409-001-200	Supplies	847	1,287	1,000	60	1,000	1,000	-	0%	1,000	1,000	1,000
01-409-001-231	Propane & Heating	18,870	14,345	15,000	3,553	15,000	15,000	-	0%	15,000	15,000	15,000
01-409-001-250	Maintenance & Repairs	14,977	18,511	12,950	6,398	14,000	29,300	15,300	109%	29,300	29,300	29,300
01-409-001-320	Telephone	4,434	4,520	4,000	3,580	4,000	4,000	-	0%	4,000	4,000	4,000
01-409-001-351	Insurance - Property	6,691	9,460	9,460	9,301	12,401	12,215	(186)	-1%	12,215	12,215	12,215
01-409-001-360	Utilities	6,683	8,010	8,000	6,494	12,000	12,000	-	0%	12,000	12,000	12,000
01-409-001-450	Contracted Services	5,429	3,330	5,000	5,611	5,000	8,000	3,000	60%	8,000	8,000	8,000
Total 409-001 PUBLIC WORKS BUILDING		57,931	59,463	55,410	34,997	63,401	81,515	18,114	29%	81,515	81,515	81,515
TOWNSHIP BUILDING												
01-409-003-200	Supplies	941	578	2,000	2,588	2,000	2,000	-	0%	1,000	1,000	1,000
01-409-003-231	Propane & Heating Oil	201	395	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000

**Upper Uwchlan Township
2021 Budget**

		Actual -		Actual -		Actual -		Actual -		Actual -		Actual -	
		Actual	Actual	Budget	9/30/20	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Budget	Inc/(Dec)	2022	2023	2024	2025
01-409-003-250	Maintenance & Repairs	4,260	901	8,000	428	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-409-003-320	Telephone	8,996	5,816	7,000	3,667	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
01-409-003-351	Insurance - Property	6,691	11,036	11,036	10,852	14,468	14,251	(217)	-2%	14,251	14,251	14,251	14,251
01-409-003-360	Utilities	21,093	15,193	15,000	13,362	15,000	20,000	5,000	33%	15,000	15,000	15,000	15,000
01-409-003-380	Rent	-	72,176	55,000	41,640	18,333	-	(18,333)	-100%	-	-	-	-
01-409-003-385	Relocation Costs	-	27,594	-	4,650	-	-	-	0%	-	-	-	-
01-409-003-450	Contracted Services	16,015	8,771	25,000	21,893	25,000	45,300	20,300	81%	45,300	45,300	45,300	45,300
Total 409-003 TOWNSHIP BUILDING		58,197	142,460	128,036	99,080	89,301	96,051	6,750	8%	90,051	90,051	90,051	90,051
MILFORD ROAD BUILDING													
01-409-004-200	Supplies	-	46,545	500	29,494	500	500	-	0%	500	500	500	500
01-409-004-231	Propane & Heating Oil	1,003	2,241	2,000	55	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-409-004-250	Maintenance & Repairs	175	989	3,000	648	3,000	500	(2,500)	-83%	500	500	500	500
01-409-004-320	Telephone	2,728	6,603	3,000	5,400	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-409-004-351	Insurance - Property	1,338	1,577	1,577	1,550	2,067	2,036	(31)	-2%	2,036	2,036	2,036	2,036
01-409-004-360	Utilities	771	3,044	4,000	2,744	2,000	1,000	(1,000)	-50%	1,000	1,000	1,000	1,000
01-409-004-450	Contracted Services	323	228	21,100	228	9,100	500	(8,600)	-95%	1,100	1,100	1,100	1,100
Total 409-004 MILFORD ROAD		6,338	61,227	35,177	40,119	21,667	9,536	(12,131)	-56%	9,036	9,036	9,036	9,036
Total 409 TOWNSHIP PROPERTIES TOTAL		122,466	263,150	218,623	174,196	174,369	187,102	12,733	7%	180,602	180,602	180,602	180,602
410 POLICE EXPENSES													
01-410-000-100	Police Wages	1,214,743	1,273,965	1,236,990	946,361	1,309,163	1,366,432	57,269	4%	1,404,604	1,452,276	1,495,844	1,540,720
01-410-000-150	Payroll Tax Expense	94,617	102,833	93,953	76,446	100,151	104,532	4,381	4%	107,452	111,099	114,432	117,865
01-410-000-151	Unemployment Compensation	1,226	1,040	1,040	1,039	1,040	2,870	1,830	176%	2,870	2,870	2,870	2,870
01-410-000-156	Employee Benefit Expense	323,675	332,780	329,526	242,635	333,668	306,410	(27,258)	-8%	312,539	318,789	325,165	331,668
01-410-000-158	Medical Expense Reimbursement	8,096	8,813	9,000	6,027	10,000	13,000	3,000	30%	13,000	13,000	13,000	13,000
01-410-000-160	Pension Expense	177,707	230,104	228,232	251,733	251,733	257,095	5,362	2%	262,237	267,482	272,831	278,288
01-410-000-165	Employer 457 Match	-	-	-	-	12,000	18,000	6,000	100%	24,000	24,000	24,000	24,000
01-410-000-174	Tuition Reimbursement	-	4,868	12,000	12,544	12,000	15,000	3,000	25%	15,000	15,000	15,000	15,000
01-410-000-181	Longevity Pay	19,400	19,800	19,800	22,000	27,600	28,600	1,000	4%	29,400	31,000	31,800	32,600
01-410-000-182	Education Incentive	3,000	3,750	3,000	3,750	3,750	3,750	-	0%	3,750	3,750	3,750	3,750
01-410-000-183	Overtime Wages	40,401	47,474	46,000	30,049	49,000	54,000	5,000	10%	54,000	54,000	54,000	54,000
01-410-000-187	Court Time Wages	18,690	5,783	12,000	2,918	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-191	Uniform & Boot Allowances	11,550	11,600	11,950	11,600	11,600	11,600	-	0%	11,600	11,600	11,600	11,600
01-410-000-200	Supplies	7,893	7,192	14,000	8,369	14,000	14,000	-	0%	14,000	14,000	14,000	14,000
01-410-000-215	Postage	750	999	750	344	750	750	-	0%	750	750	750	750
01-410-000-230	Gasoline & Oil	27,428	30,879	30,000	20,899	30,000	35,000	5,000	17%	35,000	35,000	35,000	35,000
01-410-000-235	Vehicle Maintenance	20,921	20,055	30,000	13,308	23,000	25,000	2,000	9%	30,000	30,000	30,000	30,000
01-410-000-238	Clothing/Uniforms	3,649	4,779	5,000	3,328	9,000	9,000	-	0%	5,500	5,500	5,500	5,500
01-410-000-250	Maintenance & Repairs	2,255	189	2,500	613	2,500	2,500	-	0%	6,500	6,500	6,500	6,500
01-410-000-260	Small Tools & Equipment	6,855	5,806	9,000	3,316	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
01-410-000-311	Non-Reimbursable Legal	-	-	3,000	-	-	-	-	#DIV/0!	-	-	-	-
01-410-000-316	Training & Seminars	10,758	8,568	16,000	7,607	13,000	13,000	-	0%	13,000	13,000	13,000	13,000
01-410-000-317	Parking & Travel	6	963	500	154	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-410-000-320	Telephone	3,249	3,494	8,000	1,816	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-410-000-322	Ipad Expense	448	125	600	338	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	9,178	11,302	12,000	1,929	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-342	Police Accreditation	2,030	3,408	13,500	1,785	6,000	6,000	-	0%	3,000	3,000	3,000	3,000
01-410-000-352	Insurance - Liability	14,485	14,550	14,550	10,370	13,826	13,114	(712)	-5%	13,114	13,114	13,114	13,114
01-410-000-353	Insurance - Vehicles	4,409	2,429	2,429	1,784	2,378	2,107	(271)	-11%	2,107	2,107	2,107	2,107
01-410-000-354	Insurance - Workers Comp.	40,132	39,029	37,619	33,284	37,187	37,096	(91)	0%	38,208	39,355	40,535	41,751
01-410-000-420	Dues/Subscriptions/Memberships	157	1,130	1,000	375	1,000	1,000	-	0%	1,000	1,000	1,000	1,000

**Upper Uwchlan Township
2021 Budget**

		Actual	Actual	Budget	Actual - 9/30/20	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Budget	Inc/(Dec)	2022	2023	2024	2025
01-410-000-450	Contracted Services	9,195	15,204	17,200	12,944	25,350	27,040	1,690	7%	27,040	27,040	27,040	27,040
01-410-000-740	Computer/Furniture	1,896	2,356	5,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 410 POLICE EXPENSES		2,078,799	2,215,267	2,227,139	1,729,665	2,346,296	2,413,496	67,200	3%	2,476,271	2,541,832	2,602,439	2,664,723
411 - FIRE													
01-411-000-316	Training & Seminars	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-354	Insurance - Workers Comp.	23,560	16,794	23,000	-	23,000	23,000	-	0%	23,000	23,000	23,000	23,000
01-411-000-420	Dues/Subscriptions/Memberships	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-450	Contracted Services	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-451	Hydrant Expenses - Aqua	62,568	69,623	60,000	56,556	60,000	60,000	-	0%	60,000	60,000	60,000	60,000
01-411-001-001	Contributions - Ludwig's	74,160	74,160	74,160	74,160	74,160	74,160	-	0%	74,160	74,160	74,160	74,160
01-411-001-002	Contributions - Lionville	74,282	76,796	74,282	74,282	74,282	74,282	-	0%	74,282	74,282	74,282	74,282
01-411-001-003	Contributions - Lionville Capital	-	-	-	150,000	-	-	-	#DIV/0!	-	-	-	-
01-411-001-004	Contributions - Glenmoore	8,549	8,549	8,549	8,549	8,549	8,549	-	0%	8,500	8,500	8,500	8,500
01-411-001-005	Contributions - E. Brandywine	15,908	13,608	13,608	13,608	13,608	13,608	-	0%	13,608	13,608	13,608	13,608
01-411-001-006	Reimbursement - Uwchlan Twp.	-	-	2,300	-	2,300	2,300	-	0%	2,300	2,300	2,300	2,300
01-411-001-007	Reimbursement - E. Brandywine Twp.	655	562	200	-	200	200	-	0%	200	200	200	200
01-411-002-530	Contributions - Fire Relief Funds	86,679	94,164	112,000	95,209	95,000	95,000	-	0%	95,000	95,000	95,000	95,000
Total 411 FIRE		346,361	354,256	368,099	472,364	351,099	351,099	-	0%	351,050	351,050	351,050	351,050
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
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
Total 411-412 FIRE and AMBULANCE		373,399	381,294	395,137	499,402	378,137	378,137	-	0%	383,088	385,088	387,088	389,088
413 CODES ADMINISTRATION													
01-413-000-100	Code Administrator Wages	242,228	241,943	243,098	167,250	250,390	225,362	(25,028)	-10%	232,123	239,087	246,259	253,647
01-413-000-150	Payroll Tax Expense	18,268	18,987	18,597	13,304	19,155	17,240	(1,915)	-10%	17,757	18,290	18,839	19,404
01-413-000-151	Unemployment Compensation	270	247	240	240	240	615	375	156%	677	738	707	707
01-413-000-156	Employee Benefit Expense	73,725	74,505	73,835	49,370	72,761	50,054	(22,707)	-31%	51,055	52,076	53,118	54,180
01-413-000-160	Pension Expense	24,445	23,468	23,468	21,985	21,985	18,786	(3,199)	-15%	19,350	19,930	20,528	21,144
01-413-000-165	Employer 457 Match	-	-	-	-	3,000	4,500	1,500	50%	4,500	4,500	4,500	4,500
01-413-000-181	Longevity Pay	6,900	7,200	7,200	7,500	7,500	4,800	(2,700)	-36%	5,100	5,400	5,700	6,750
01-413-000-200	Supplies	1,831	1,400	2,000	163	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-413-000-230	Gasoline & Oil	2,405	2,165	3,800	1,254	3,800	3,400	(400)	-11%	3,400	3,400	3,400	3,400
01-413-000-235	Vehicle Maintenance	1,118	4,978	1,500	79	1,500	2,000	500	33%	2,000	2,000	2,000	2,000
01-413-000-316	Training & Seminars	1,969	155	3,000	352	3,000	2,500	(500)	-17%	2,500	2,500	2,500	2,500
01-413-000-317	Parking & Travel	593	97	1,000	-	1,000	750	(250)	-25%	750	750	750	750
01-413-000-320	Telephone	1,568	1,279	2,000	1,094	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-413-000-322	Ipad Expense	374	145	600	518	600	600	-	0%	600	600	600	600
01-413-000-352	Insurance - Liability	-	424	424	282	377	367	(10)	-3%	367	367	367	367
01-413-000-353	Insurance - Vehicles	362	349	349	223	297	285	(12)	-4%	285	285	285	285
01-413-000-354	Insurance - Workers Comp.	1,853	1,801	1,736	1,536	1,716	618	(1,098)	-64%	700	700	700	700
01-413-000-420	Dues/Subscriptions/Memberships	2,071	355	5,000	85	5,000	3,000	(2,000)	-40%	3,000	3,000	3,000	3,000
01-413-000-450	Contracted Services	9,674	11,842	30,000	6,490	30,000	10,000	(20,000)	-67%	10,000	10,000	12,000	12,000
01-413-000-460	Meetings & Conferences	-	-	-	-	-	1,000	1,000	#DIV/0!	1,000	1,000	1,000	1,000
Total 413 CODES ADMINISTRATION		389,654	391,340	417,847	271,725	426,321	349,878	(76,443)	-18%	359,164	368,624	380,254	390,935

**Upper Uwchlan Township
2021 Budget**

		Actual -											
		Actual	Actual	Budget	9/30/20	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Budget	Inc/(Dec)	2022	2023	2024	2025
414 PLANNING & ZONING													
<u>General Planning</u>													
01-414-001-116	Compensation	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-414-001-200	Supplies	36	467	500	-	500	500	-	0%	500	500	500	500
01-414-001-301	Court Reporter	418	242	1,500	215	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-414-001-315	Legal Fees	1,672	170	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-365	Comp Plan Update	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-414-001-366	Ordinance Update	-	9,754	30,000	250	20,000	20,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-367	General Planning	-	-	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-368	Advertising	1,006	-	500	320	500	500	-	0%	500	500	500	500
01-414-001-451	Act 209	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 414-001 Planning		3,132	10,633	38,500	785	28,500	28,500	-	0%	11,500	11,500	11,500	11,500
<u>Village Concept</u>													
01-414-002-367	General Planning	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 414-002 Village Concept		-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
<u>Zoning</u>													
01-414-003-100	Zoning Board Compensation	-	-	800	-	800	800	-	0%	800	800	800	800
01-414-003-301	Court Reporter	297	188	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-315	Legal Fees	2,651	-	6,000	-	6,000	6,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-450	Contracted Services	-	996	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 414-003 Zoning		2,948	1,184	9,800	-	9,800	9,800	-	0%	5,800	5,800	5,800	5,800
Total 414 PLANNING & ZONING		6,080	11,817	49,300	785	39,300	39,300	-	0%	18,300	18,300	18,300	18,300
415 EMERGENCY OPERATIONS													
01-415-000-200	Supplies	851	1,045	2,000	338	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	380	390	1,200	160	1,200	1,200	-	0%	3,000	3,000	3,000	3,000
01-415-000-317	Parking & Travel	-	684	400	-	400	400	-	0%	100	100	100	100
01-415-000-320	Telephone	1,786	872	1,200	-	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-415-000-330	Other Services/Charges	240	-	500	-	500	500	-	0%	500	500	500	500
01-415-000-420	Dues/Subscriptions/Memberships	-	-	50	120	50	50	-	0%	50	50	50	50
01-415-000-450	Contracted Services	-	398	500	-	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		3,257	3,389	7,850	618	7,850	7,850	-	0%	7,350	7,350	7,350	7,350
422 - 456 OTHER SERVICES													
01-422-000-530	SPCA Contract	3,261	2,601	4,371	3,080	4,371	4,637	266	6%	4,776	4,919	4,919	5,067
01-422-000-601	DARC	15,987	20,943	20,943	23,037	23,037	25,341	2,304	10%	25,341	25,341	25,341	25,341
01-422-000-603	Downingtown Senior Center	-	2,000	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-422-000-605	Natural Lands Trust	-	-	-	-	-	20,000	20,000	#DIV/0!	-	-	-	-
01-456-000-530	Contributions - Library	5,000	5,000	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
		24,248	30,544	32,314	26,117	34,408	56,978	22,570	66%	37,117	37,260	37,260	37,408
Total EMERGENCY & OTHER		27,505	33,933	40,164	26,735	42,258	64,828	22,570	53%	44,467	44,610	44,610	44,758
433 SIGNS													
01-433-000-200	Supplies	2,853	5,290	5,000	4,113	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
		3,063	5,290	6,000	4,113	6,000	6,000	-	0%	6,000	6,000	6,000	6,000

**Upper Uwchlan Township
2021 Budget**

		Actual -											
		Actual	Actual	Budget	9/30/20	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Budget	Inc/(Dec)	2022	2023	2024	2025
434 SIGNALS													
01-434-000-450	Contracted Services	40,420	57,466	26,632	20,653	35,000	35,200	200	1%	25,000	25,000	25,000	25,000
		40,420	57,466	26,632	20,653	35,000	35,200	200	1%	25,000	25,000	25,000	25,000
438 PUBLIC WORKS													
01-438-000-100	Public Works Wages	341,719	399,889	393,594	293,273	405,395	439,698	34,303	8%	452,889	466,476	480,470	494,884
01-438-000-101	Employee Cost Allocated	-	-	-	-	-	(27,098)	(27,098)	#DIV/0!	(27,911)	(28,748)	(29,611)	(30,499)
01-438-000-150	Payroll Tax Expense	26,559	32,074	30,110	22,888	31,013	33,637	2,624	8%	34,646	35,685	36,756	37,859
01-438-000-151	Unemployment Compensation	701	548	560	563	560	1,435	875	156%	1,579	1,722	1,794	1,866
01-438-000-156	Employee Benefit Expense	143,395	147,337	150,538	104,709	143,928	147,806	3,878	3%	150,762	153,777	156,853	159,990
01-438-000-160	Pension Expense	29,504	34,315	33,556	32,193	32,196	40,719	8,523	26%	41,941	43,199	44,495	45,830
01-410-000-165	Employer 457 Match	-	-	-	-	6,000	10,500	4,500	75%	14,000	14,000	14,000	14,000
01-438-000-181	Longevity	5,550	6,150	6,150	4,500	6,750	8,100	1,350	20%	8,850	9,600	10,350	11,100
01-438-000-183	Overtime Wages	13,073	14,737	24,000	2,874	24,000	26,000	2,000	8%	26,000	26,000	26,000	26,000
01-438-000-200	Supplies	46,543	47,723	49,600	23,848	51,300	48,500	(2,800)	-5%	48,500	48,500	48,500	48,500
01-438-000-205	Meals and Meal Allowances	90	198	500	-	500	500	-	0%	500	500	500	500
01-438-000-230	Gasoline & Oil	37,305	23,230	29,200	9,326	34,200	34,200	-	0%	34,200	34,200	34,200	34,200
01-438-000-235	Vehicle Maintenance	5,989	13,326	14,050	5,817	17,050	17,000	(50)	0%	17,000	17,000	17,000	17,000
01-438-000-238	Uniforms	3,020	3,932	3,050	2,679	3,050	3,050	-	0%	3,050	3,050	3,050	3,050
01-438-000-245	Highway Supplies	10,911	8,008	9,900	2,081	10,100	9,600	(500)	-5%	9,600	9,600	9,600	9,600
01-438-000-260	Small Tools & Equipment	11,847	7,542	12,400	5,550	12,800	9,600	(3,200)	-25%	9,600	9,600	9,600	9,600
01-438-000-316	Training & Seminars	4,558	1,514	6,075	192	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-438-000-317	Parking and Travel	1,518	1,387	600	-	800	800	-	0%	800	800	800	800
01-438-000-320	Telephone	2,707	2,519	3,000	2,022	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-438-000-322	Ipad Expense	601	1,577	1,200	731	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-438-000-341	Advertising	3,369	623	-	21	-	-	-	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	-	1,764	1,764	1,249	1,665	1,621	(44)	-3%	1,621	1,621	1,621	1,621
01-438-000-353	Insurance - Vehicles	5,089	1,397	1,397	892	1,189	1,141	(48)	-4%	1,141	1,141	1,141	1,141
01-438-000-354	Insurance - Workers Comp.	9,879	9,007	8,884	9,392	8,916	11,747	2,831	32%	12,099	12,462	12,836	13,221
01-438-000-420	Dues/Subscriptions/Memberships	665	685	400	820	400	400	-	0%	400	400	400	400
01-438-000-450	Contracted Services	60,163	52,278	52,730	6,025	52,230	52,730	500	1%	52,730	52,730	52,730	52,730
01-438-000-463	Miscellaneous	300	-	-	-	-	-	-	0%	-	-	-	-
01-438-000-720	Road Resurfacing	244,222	244,222	244,222	-	-	274,333	274,333	100%	274,333	274,333	274,333	274,333
		1,009,277	1,055,982	1,082,480	531,645	858,242	1,160,219	301,977	35%	1,182,530	1,201,849	1,221,618	1,241,925

**Upper Uwchlan Township
2021 Budget**

		Actual -											
		Actual	Actual	Budget	9/30/20	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Budget	Inc/(Dec)	2022	2023	2024	2025
<u>Public Works - Facilities Division</u>													
01-438-001-100	Public Works Wages-Facilities Div.	160,468	191,091	221,770	142,859	218,918	234,093	15,175	7%	241,116	248,349	255,800	263,474
01-438-001-101	PW Facilities Costs Allocated	(169,620)	(183,974)	(207,991)	(145,381)	(207,336)	(223,327)	(15,991)	8%	(223,327)	(223,327)	(223,327)	(223,327)
01-438-001-150	Payroll Tax Expense	12,430	15,366	16,965	11,088	16,747	17,908	1,161	7%	18,445	18,999	19,569	20,156
01-438-001-151	Unemployment Compensation	619	553	560	314	560	1,435	875	156%	1,507	1,579	1,650	1,722
01-438-001-156	Employee Benefit Expense	61,784	69,330	70,955	31,769	67,702	38,965	(28,737)	-42%	39,745	40,540	41,350	42,177
01-438-001-160	Pension Expense	9,540	13,326	10,711	11,517	11,517	11,317	(200)	-2%	11,657	12,007	12,367	12,738
01-410-000-165	Employer 457 Match	-	-	-	-	3,000	4,500	1,500	50%	6,000	6,000	6,000	6,000
01-438-001-181	Longevity	1,650	1,800	1,800	1,950	1,950	2,850	900	46%	3,150	3,450	3,750	4,800
01-438-001-183	Overtime Wages	6,010	8,547	8,000	699	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-438-001-230	Gasoline & Oil	9,956	16,379	8,000	10,298	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-438-001-235	Vehicle Maintenance	-	-	6,500	333	6,500	6,500	-	0%	6,500	6,500	6,500	6,500
01-438-001-238	Uniforms	308	277	950	125	1,200	2,200	1,000	83%	2,200	2,200	2,200	2,200
01-438-001-316	Training & Seminars	271	804	2,000	-	1,600	1,600	-	0%	1,600	1,600	1,600	1,600
01-438-001-352	Insurance - Liability	-	1,764	1,764	1,249	1,665	1,621	(44)	-3%	1,621	1,621	1,621	1,621
01-438-001-353	Insurance - Vehicles	1,636	1,397	1,397	892	1,189	1,141	(48)	-4%	1,141	1,141	1,141	1,141
01-438-001-354	Insurance - Workers Comp.	4,939	5,404	5,006	2,898	4,815	8,037	3,222	67%	8,037	8,037	8,037	8,037
01-438-001-450	Contracted Services	-	-	-	-	-	-	-	0%	-	-	-	-
		99,991	142,064	148,387	70,610	150,027	128,841	(21,186)	-14%	139,392	148,695	158,258	168,839
Total 438 PUBLIC WORKS		1,109,268	1,198,046	1,230,867	602,255	1,008,269	1,289,060	280,791	28%	1,321,922	1,350,544	1,379,876	1,410,764
454 PARK & RECREATION													
<u>Parks - General</u>													
01-454-000-150	Scholarships for Youth Groups	2,000	-	6,000	-	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-454-001-101	Park Wage Allocation	169,620	183,974	207,991	145,391	207,336	223,327	15,991	8%	223,327	223,327	223,327	223,327
01-454-001-200	Supplies	136	14,728	10,000	15,596	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-454-001-201	Park & Rec Special Events	2,878	4,190	6,000	1,727	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-454-001-202	Block Party	28,032	28,350	28,000	2,362	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	3,648	3,371	6,000	3,809	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-454-001-250	Maintenance & Repairs	332	1,110	500	-	500	500	-	0%	500	500	500	500
01-454-001-260	Small Tools & Equipment	115	479	2,700	1,404	2,700	2,700	-	0%	2,700	2,700	2,700	2,700
01-454-001-316	Training & Seminars	-	-	5,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-454-001-320	Telephone	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-340	Public Relations	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-354	Insurance - Workers Comp.	3,087	3,002	2,894	2,560	2,861	3,710	849	30%	3,710	3,710	3,710	3,710
01-454-001-420	Dues/Subscriptions/Memberships	-	30	-	-	300	300	-	0%	-	-	-	-
01-454-001-450	Contracted Services	376	-	500	-	500	500	-	0%	500	500	500	500
		210,612	239,234	275,585	172,849	276,197	293,037	16,840	6%	292,737	292,737	292,737	292,737
<u>Hickory Park</u>													
01-454-002-200	Supplies - Hickory Park	3,448	3,312	3,000	2,087	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-454-002-231	Propane	202	1,931	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-454-002-250	Maintenance & Repairs	3,387	3,179	7,000	-	8,000	8,000	-	0%	7,000	7,000	7,000	7,000
01-454-002-351	Insurance - Property	2,676	3,153	3,153	3,100	4,134	4,072	(62)	-2%	4,072	4,072	4,072	4,072
01-454-002-360	Utilities	3,297	4,208	5,000	2,117	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-454-002-450	Contracted Services	19,374	34,576	20,000	11,788	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
		32,384	50,359	40,153	19,092	42,134	42,072	(62)	0%	41,072	41,072	41,072	41,072

**Upper Uwchlan Township
2021 Budget**

		Actual	Actual	Budget	Actual - 9/30/20	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Budget	Inc/(Dec)	2022	2023	2024	2025
<u>Fellowship Fields</u>													
01-454-003-200	Supplies	6,137	2,275	3,000	159	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-454-003-250	Maintenance & Repairs	6,615	2,000	10,000	500	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-454-003-312	Engineering Fees	-	-	2,000	-	-	-	-	#DIV/0!	-	-	-	-
01-454-003-320	Telephone	1,503	1,500	2,500	1,125	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-454-003-351	Insurance - Property	5,353	3,153	3,153	3,100	4,134	4,072	(62)	-2%	4,072	4,072	4,072	4,072
01-454-003-360	Utilities	14,020	9,206	12,000	4,854	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-454-003-450	Contracted Services	19,177	17,979	16,000	11,080	16,000	16,000	-	0%	16,000	16,000	16,000	16,000
		52,805	36,113	48,653	20,818	47,634	47,572	(62)	0%	47,572	47,572	47,572	47,572
<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	980	5,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-454-004-312	Engineering Fees	344	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-004-450	Contracted Services	2,945	1,665	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
		4,307	2,645	9,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
<u>Upland Farms</u>													
01-454-005-200	Supplies	3,072	1,237	5,000	435	5,000	5,000	-	0%	1,000	1,000	1,000	1,000
01-454-005-231	Propane & Heating Oil	2,389	4,804	4,500	833	4,500	4,500	-	0%	4,500	4,500	4,500	4,500
01-454-005-250	Maintenance & Repairs	7,623	7,191	50,000	285	50,000	50,000	-	0%	10,000	10,000	10,000	10,000
01-454-005-351	Insurance - Property	4,015	3,153	3,153	3,100	4,134	4,072	(62)	-2%	4,072	4,072	4,072	4,072
01-454-005-360	Utilities	2,094	4,591	4,000	3,740	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-454-005-450	Contracted Services	2,911	3,693	5,000	2,878	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-454-005-513	Engineering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		22,104	24,669	71,653	11,271	72,634	72,572	(62)	0%	28,572	28,572	28,572	28,572
Total Individual Parks		111,600	113,786	169,459	51,181	167,402	167,215	(187)	0%	122,215	122,215	122,215	122,215
Total 454 PARK & RECREATION		322,212	353,020	445,044	224,030	443,599	460,252	16,653	4%	414,952	414,952	414,952	414,952
459 HISTORICAL COMMISSIONS													
01-459-000-200	Supplies	1,074	338	1,000	-	1,000	2,500	1,500	150%	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	1,114	500	1,167	2,316	1,500	(816)	-35%	1,500	1,500	1,500	1,500
		1,294	1,452	2,500	1,167	4,316	5,000	684	16%	3,500	3,500	3,500	3,500
					-								
TOTAL EXPENSES BEFORE OPERATING TRANSFERS		5,600,932	6,012,276	6,203,129	4,380,915	6,155,093	6,500,327	345,234	6%	6,553,521	6,682,245	6,811,467	6,944,727
NET INCOME BEFORE TRANSFERS		1,216,119	1,347,454	487,071	1,632,296	822,181	559,895	(262,286)	-32%	582,372	486,563	280,089	50,192

**Upper Uwchlan Township
2021 Budget**

		Actual	Actual	Budget	Actual - 9/30/20	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Budget	Inc/(Dec)	2022	2023	2024	2025
492 OPERATING TRANSFERS													
01-492-000-030	Transfer to Capital Acquisition Fund:												
	From Turf Field cash account	-		-	-	-	(400,000)	(400,000)	#DIV/0!	-	-	-	-
	Other	(600,000)	(150,000)	(150,000)	(518,000)	(518,000)	(500,000)	18,000	-3%	(500,000)	(400,000)	(200,000)	-
01-492-000-036	Transfer to Water Resource Protection Fd	(100,000)	-	(330,000)	-	(300,000)	(245,000)	55,000	-18%	-	-	-	-
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!	-	-	-	-
		(700,000)	(150,000)	(480,000)	(518,000)	(818,000)	(1,145,000)	(327,000)	40%	(500,000)	(400,000)	(200,000)	-
Total Expenditures		6,300,932	6,162,276	6,683,129	4,898,915	6,973,093	7,645,327	672,234	10%	7,053,521	7,082,245	7,011,467	6,944,727
Net Ordinary Income		516,119	1,197,454	7,071	1,114,296	4,181	(585,105)	(589,286)	-14094%	82,372	86,563	80,089	50,192
<u>Solid Waste Fund</u>													
	Revenue	1,074,478	1,132,126	1,077,130	960,415	1,096,444	1,141,331	44,887	4%	1,194,281	1,220,469	1,232,481	1,232,681
	Expenses	(870,432)	(952,814)	(871,590)	(658,580)	(914,796)	(1,045,522)	(130,726)	14%	(1,025,343)	(1,062,695)	(1,090,968)	(1,089,532)
	Operating transfers	(375,000)	-	(375,000)	-	(150,000)	(100,000)	50,000	-33%	(80,000)	(80,000)	(80,000)	(80,000)
	NET INCOME	(170,954)	179,312	(169,460)	301,835	31,648	(4,191)	(35,839)	-113%	88,938	77,774	61,513	63,150
Net Ordinary Income (Loss)		345,165	1,376,766	(162,389)	1,416,131	35,829	(589,296)	(625,125)	-1745%	171,310	164,337	141,602	113,342

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	Sandra M. D'Amico	12/31/23
Vice-Chairman	Jamie W. Goncharoff	12/31/21
Member	Jennifer Baxter	12/31/25

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 \$3,250.

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)

ACCOMPLISHMENTS IN 2020

- No tax increase (since 2006)
- Hired Township Manager, Tony Scheivert
- Hired Zoning Officer, Anthony Campbell
- Declared a Disaster Emergency due to the novel corona virus (COVID-19)
 - Adopted two (2) resolutions specific to the pandemic, providing property tax relief for township residents (no penalties or late fees if paid in full by 12/31/2020) and allowing outdoor dining/sales at existing businesses
- Reviewed six (6) and adopted the following five (5) ordinances and/or amendments:
 - Amended or added definitions for outdoor advertising billboard, mixed-use dwelling, cultural facility; amended C-1 Village District and C-3 Highway Commercial District residential uses; added review role for Township Historical Commission for proposed Adaptive Reuse Applications; amended certain regulations in Zoning and Subdivision Land Development for lighting of signs;
 - Amended animal control and management regulations;
 - Amended Wireless Communications Facilities;
 - Added Small Wireless Facilities;
 - Amended Stormwater Management re: agricultural high tunnels
- Reviewed two (2) conditional use applications or PRD amendments
- Reviewed four (4) and approved two (2) subdivision/land development plans:
 - Vantage Point Retirement Living
 - Preserve at Marsh Creek Clubhouse modification
- Approved nine (9) land development escrow release requests
- Approved a drainage improvement maintenance agreement (Byers Station Parcel 5C)
- Accepted dedication of Reserve at Chester Springs public sewer facilities in roadways
- Approved the 2021 Minimum Municipal Pension Obligation (MMO) for the Police and Non-Uniformed Pension Plans
- Approved the submission of one (1) Sewage Facilities Planning Modules to the PaDEP
- Approved/awarded contracts for the following:
 - 2020 Milling and Paving
 - 2020 Roadway Materials
 - 2020 Pavement Marking
 - Cable franchise agreement and renewal audit
 - Real estate tax collection services with County Treasurer's Office
 - Hickory Park basketball and tennis court resurfacing
 - Construction management firm for Upland Farm barn / house improvements
- Authorized the sale of Township equipment as a result of replacement: Police vehicle, park maintenance equipment, office furniture
- Approved additional contributions to Lionville Fire Company toward capital purchase – ladder truck replacement

- Held meetings to discuss and receive public comment of the Sunoco Mariner pipeline easement in Meadow Creek Lane following failure of their HDD activity
- Monitored the response and cleanup efforts following Sunoco's Inadvertent Return (IR) of HDD drilling mud at Marsh Creek Lake August 2020

GOALS FOR 2021

- Provide leadership and direction to the Township staff and the community
- Maintain Upper Uwchlan Township's quality of life and provide excellent services in a proactive, cost efficient manner
- No tax increase
- Continue to link the trail system to surrounding municipalities and within Upper Uwchlan Township
- Continue to enhance communication between residents and all levels of Township staff
- Provide opportunities for commercial expansion within Upper Uwchlan Township via the review and updating of Township ordinances

Staffing Statistics – as of the end of the year presented

	2021	2020	2019
Chairman	1	1	1
Vice-Chairman	1	1	1
Member	1	1	1
Total	3	3	3

2021 Budget Summary – General Government

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$6,997	\$5,248	\$5,383	\$1,614	30.0%
Liability and Public Officials Bond	21,876	17,437	22,648	(772)	(3.4%)
All other	44,415	40,349	44,714	(299)	(0.7%)
Total	\$73,288	\$63,034	\$72,745	\$543	0.7%

Explanation of Major Changes

Personnel and related expenses

The Commonwealth of Pennsylvania legislature increased the maximum compensation for supervisors of Townships of the Second Class from \$2,500 annually to \$3,250 annually. The increase reflects that change.

STATISTICS

	2021	2020*	2019
Township meetings attended	72	72	77
Members attending PSATS	3	-	3
Ordinances passed	6	5	6
Resolutions passed	10	11	18
Land development plan approvals	1	2	8
Conditional Use hearings (separate from regular mtgs)	1	0	4
Conditional Use approvals	1	1	5

*As of 9/30/20

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.

On March 9, 2020 Tony Scheivert began work as Upper Uwchlan's Township Manager. Mr. Scheivert came to Upper Uwchlan Township from New Garden Township in Chester County, where he had been the Township Manager for 5 years. Shanna Lodge, Assistant Township Manager, served as the Acting Township Manager from November, 2019 until March, 2020.

DESCRIPTION OF SERVICES PROVIDED

The Executive department includes the Township Manager, Assistant Township Manager, Township Secretary, and 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 workshops and meetings of the Board of Supervisors, Planning Commission, Municipal Authority, Historical Commission, and all Township records
- Prepares the monthly meeting agendas and supporting document packets for the Board of Supervisors, Planning Commission, Municipal Authority, and Historical Commission
- Assists with all bid letting activities

- Assists with processes related to the adoption of Township Ordinances and Resolutions and maintenance of the Code of Upper Uwchlan Township
- Assists with Township website content
- Provides Public Notary services
- Open Records Officer, except for Police-related Requests
- Assists with the receipt, distribution, and reviews of conditional use applications and land development applications, coordinating meetings/hearings toward approval of same
- All other activities as required

Treasurer/Finance Department

- Performs the Treasury function for the Township
 - Invests available cash at the instruction of the Board of Supervisors and Municipal Authority Board
 - Prepares monthly bank reconciliations
 - Issues real estate tax refunds to residents who have over-paid their taxes
 - Coordinates the collection of real estate taxes (with the County Treasurers Office beginning January 2021)
- 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 2020

- Project management and coordination of the Township building renovation/expansion project
- Monitored directives from Federal, State and County agencies and coordinated communications and responses to residents regarding the novel Corona Virus (COVID-19)
- Coordinated Administration and Police personnel's move back to 1410 Pottstown Pike
- Continued coordination with several pipeline re-purposing/expansion projects
 - Sunoco Mariner II and III
 - Columbia/Trans Canada
- Continued coordination with the Pennsylvania Turnpike on their future widening project
- Project management and oversight of the Park Road Reconstruction and Trail Installation project close-out
- Assisted with the drafting, review and adoption of the following ordinance amendments:
 - Lighting standards, outdoor advertising billboards, mixed use dwellings, cultural facility;
 - Animal control and management;

- Wireless communication facilities;
 - Small wireless facilities;
 - Storm water management - agricultural high tunnel exemption
 - Outdoor storage tanks
- Coordinated the review of five (5) subdivision and land development plans
- Coordinated the review of two (2) conditional use applications or PRD Amendments
- Coordinated and presented the following contracts to the BOS for consideration:
 - 2020 Milling and Paving
 - 2020 Roadway Materials
 - 2020 Pavement Marking
 - Cable franchise agreement renewal audit
 - Real estate tax collection services with County Treasurers Office
 - Hickory Park basketball and tennis court resurfacing
 - Construction management firm for Upland Farm barn / house improvements
- 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 (seventh year)
- Received our seventh consecutive GFOA Distinguished Budget Presentation Award for the 2020 Budget
- Prepared our fifth Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019
- Collection efforts resulted in the collection of \$4,648 aged solid waste and \$11,855 aged sewer receivables for the Township and Municipal Authority, respectively

GOALS FOR 2021

Administration

- 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)
- Windsor Ridge Trail extension planning and grant application
- 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, 2020 CAFR
- Receive the GFOA Distinguished Budget Award for the 2021 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

	2021	2020	2019
Full time:			
Township Manager	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	5.0

2021 Budget Summary – Executive

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$742,654	\$495,338	\$747,464	(\$4,810)	(0.6%)
All other	59,762	33,490	59,784	(1,832)	(3.1%)
Total	\$800,607	\$528,828	\$807,248	(\$6,641)	(0.8%)

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

All non-uniformed personnel are budgeted for a 3% salary increase in 2021. A new Township Manager was hired and began work on March 9, 2020, resulting in a cost savings in medical insurance costs as he “opted out” of the Township’s medical coverage.

The employer matching contribution to the 457 Plan for non-uniform employees increases in 2021 from 2020 by \$500 per eligible employee. The match is available to all full-time employees who contribute a minimum of \$1,000 to the 457 Plan annually. The Board of Supervisors approved matching contributions by the Township of \$1,000 for 2020, \$1,500 for 2021 and \$2,000 for 2022.

All other

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

STATISTICS

	2021	2020*	2019
Township meetings attended	80	73	78
Meeting packages prepared	62	40	61
Conditional Use Applications processed	5	2	7
Subdivision and land development applications processed	3	2	9
Ordinance amendments: Discussed Adopted	6 discussed 6 adopted	6 discussed 5 adopted	6 discussed 6 adopted
Resolutions approved	10	11	18
Right to Know Requests	60	65	84
Bid packages prepared	5	3	7
Certifications issued for settlements (re-sale and refinancing)	350	396	175
Number of utility bills mailed – solid waste (includes reminders)	4,150	4,109	4,034
Number of solid waste bills paid through the on-line WIPP	700	649	606
Number of liens collected – solid waste	2	3	18
Number of utility bills mailed - sewer	11,600	11,416	11,130
Number of sewer bills paid through the on-line WIPP	3,500	2,466	2,516
Number of liens collected - sewer	5	6	17
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	20	20	22

*As of 9/30/20

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.

	2021	2020	2019
Number of consecutive years receiving the GFOA Budget Presentation Award	8	7	6

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)

	2021	2020	2019
<i>Audit year end:</i>	<i>12/31/20</i>	<i>12/31/19</i>	<i>12/31/18</i>
Number of audits performed	5	6	5
Total cost	\$38,450	\$45,500	\$40,700
% change from prior year	(15.5%)	11.8%	5.2%

Note: The increase in audit costs for the fiscal year ended December 31, 2019 is due to an additional audit. The Township was required to have a federal Single Audit performed as of December 31, 2019 due to receiving more than \$750,000 in federal pass-through grants in 2019.

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 Comprehensive Annual Financial Report (CAFR). The Township files the DCED report with the Commonwealth of Pennsylvania; beginning with the year ended December 31, 2016 and each subsequent year, it also prepares a CAFR.

	2021	2020	2019
<i>Audit year end:</i>	<i>12/31/20</i>	<i>12/31/19</i>	<i>12/31/18</i>
DCED report	1	1	1
CAFR	1	1	1
Receive GFOA award for the CAFR	6 th year	5 th year	4 th 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 2020

- Audited the Township's financial statements for the year ended December 31, 2019 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, 2019
- Performed an audit of the Tax Collector's records and procedures for the year ended December 31, 2019

GOALS FOR 2021

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

2021 Budget Summary - Audit

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Audits	\$23,700	\$30,500	\$28,500	(\$4,800)	(16.8%)
Total	\$23,700	\$30,500	\$28,500	(\$4,800)	(16.8%)

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

Explanation of Major Changes

The 2020 Budget did not include \$3,500 in fees for a Federal Single Audit which was necessary due to the amount of funds received for the Park Road Trail in 2019. In 2021, we will not need a Tax Collector audit; township real estate taxes will be collected by the Chester County Treasurer's Office.

GENERAL FUND

TAX COLLECTION

DESCRIPTION OF SERVICES PROVIDED

Until early in 2020, the Township had an elected Tax Collector who collected the township property taxes for Upper Uwchlan Township. The Tax Collector is responsible for mailing the tax bills, collecting the receipts, maintaining records of each property owner's payment status, remitting tax payments to the Township and filing monthly reports of his collections with the Township Treasurer. 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.

The Township's elected Tax Collector, Ben LaGarde, moved out of the township in April. Under Pa. law, the Tax Collector must be a resident of the municipality he serves; therefore Mr. LaGarde tendered his resignation. The Township's Treasurer was previously designated Deputy Tax Collector and assumed the responsibilities of the Tax Collector upon Mr. LaGarde's resignation. Legally, the Township must have an elected or appointed Tax Collector that resides within the Township. The Board of Supervisors appointed Mr. Jeff Smith as Tax Collector. The Township hired Mr. LaGarde to assist the township as a consultant for a nominal fee until the end of 2020.

On August 17, 2020, the Board of Supervisors unanimously approved appointing the Chester County Treasurer's Office as the township's Deputy Tax Collector effective January 1, 2021. The County will fulfill all the normal duties assigned to the Tax Collector and currently serves in this capacity for other municipalities within Chester County.

ACCOMPLISHMENTS IN 2020

- 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
- Researched and obtained fee quotes from several organizations performing tax collector functions
- Appointed Chester County as Deputy Tax Collector for Upper Uwchlan Township which will result in cost savings to the Township
- Smoothly transitioned real estate tax collection efforts to Chester County prior to January 1, 2021

GOALS FOR 2021

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

Staffing Statistics – as of the end of each year presented

	2021	2020	2019
Tax collector	-	1	1
Total	-	1	1

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

2021 Budget Summary – Tax Collector

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Personnel related expenses	-	\$4,630	\$7,935	\$(7,935)	(100.0%)
Bonding	-	-	600	(600)	(100.0%)
All other	\$8,500	4,740	5,500	3,000	54.5%
Total	\$8,500	\$9,370	\$14,035	\$(5,535)	(39.4%)

Explanation of Major Changes

Effective January 1, 2021 the Township has hired Chester County to perform the real estate tax collection duties previously handled by an elected Tax Collector.

STATISTICS

	2021	2020*	2019
Tax bills mailed	4,200	4,149	4,048
Tax bills processed	N/A	4,335	3,958
Certifications issued	N/A	592	249
Liens filed at year end	N/A	N/A	25

*As of 9/30/20

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 2020

- Not applicable

GOALS FOR 2021

- Not applicable

Staffing Statistics – as of the end of each year presented

	2021	2020	2019
None			
Total			

2021 Budget Summary – Legal

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Legal - reimbursable	\$10,000	\$5,516	\$10,000	\$ -	0.0%
Legal – non reimbursable	40,000	37,559	30,000	10,000	33.3%
Contracted services	5,000	-	5,000	-	0.0%
Total	\$55,000	\$43,075	\$45,000	\$10,000	22.2%

Explanation of Major Changes

Contracted services consists of legal services other than that provided by the Township's solicitor. The budget for 2021 was increased based on actual costs in 2020.

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 2020

- Continued technology replacement program
- Seamlessly transitioned IT, for both uniformed and non-uniformed operations, to the Townships relocated facilities during the Township Building construction/renovation
- Transitioned IT operations back into the newly renovated/expanded Township building located at 140 Pottstown Pike

GOALS FOR 2021

- Continued technology replacement program
- Upgrade the CENTRACS System to a new Server, to include a newly installed fiber network into the Township building
- Ongoing improvements and maintenance to mission critical systems such as the traffic signal server and redundant infrastructure

2021 Budget Summary – Computer

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Software & supplies	\$75,280	\$37,927	\$62,500	\$12,780	22.6%
Hardware	6,000	6,805	6,000	-	0.0%
Website	6,000	5,770	5,700	300	5.3%
Contracted services	54,200	48,178	40,000	14,200	35.5%
Total	\$141,480	\$98,680	\$114,200	\$27,280	23.9%

Explanation of Major Changes

Along with normal cost of living increases in our contracts, there are additional services provided in the expanded Township building.

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 2020

- 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)
- Ongoing construction inspections in various sub-divisions (Byers Station - Ewing, Townes 270-290 Park Road, Reserve at Chester Springs, Chester Springs Crossing, Preserve at Marsh Creek, Marsh Lea)
- Pre-dedication inspections (wastewater infrastructure) completed at Byers Station – Ewing
- Assisted with close out of Township Building Expansion project
- Reviewed 5 sub-division and/or land development plans
- Reviewed 2 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 2021

- 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

	2021	2020	2019
None			
Total			

None – outside consultants provide engineering services to the Township

2021 Budget Summary – Engineering

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Engineering – reimbursable Conditional Use	\$25,000	\$2,087	\$25,000	-	0.0%
Reimbursable Engineering	75,000	17,129	75,000	-	0.0%
Engineering – non reimbursable	30,000	28,003	30,000	-	0.0%
Traffic engineering	25,000	4,833	25,000	-	0.0%
All other	14,500	-	14,500	-	0.0%
Total	\$169,500	\$52,702	\$169,500	-	0.0%

Explanation of Major Changes

None

GENERAL FUND**TOWNSHIP PROPERTIES****DESCRIPTION OF SERVICES PROVIDED**

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

ACCOMPLISHMENTS IN 2020

- Construction completed at 140 Pottstown Pike with building being re-occupied on May 26th, 2020.
- 520 Milford Road was decommissioned as temporary police facility.

GOALS FOR 2021

- Manage the completion of construction of renovations to Barn at Upland Farms Park.
- Manage the completion of stabilization work on the Farmhouse at Upland Farms Park.

Staffing Statistics – as of the end of each year presented

	2021	2020	2019
None			
Total			

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

2021 Budget Summary – Township Properties

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Public Works building	\$81,515	\$ 34,997	\$63,401	\$18,114	28.6%
Township building	96,051	99,080	89,301	6,750	7.6%
Milford Road building	9,536	40,119	21,667	(12,131)	(56.0%)
Total	\$187,102	\$174,196	\$174,369	\$12,733	7.3%

Explanation of Major Changes

Public Works Building

The Public Works building is scheduled for some repair and maintenance during 2021 which will include garage door lifts, security gates and other items.

Township Building

The expansion and renovation of the Township building was completed in May of 2020 and township staff moved back into the building from the temporary office in Eagleview. The 2020 Budget included rent for the temporary office space for the administrative staff. Due to COVID-19, the move back to the Township building was delayed by several months and actual rental costs were higher than budgeted. Operating costs are expected to increase due to the increased size of the building, additional bathrooms, the addition of an elevator and newer technologies.



Administrative staff returned to the renovated Township Building in May.

Milford Road Building

The Police Department used this property during the renovation of the Township building and moved rented trailers onto the property for use as office space. The Police returned to the Township building upon its completion in early June, 2020; expenses will be significantly lower in 2021.

GENERAL FUND

POLICE DEPARTMENT



MISSION

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

DESCRIPTION OF SERVICES PROVIDED

The Police department is headquartered at the Township Building in Chester Springs, Pennsylvania. The following services are provided:

Chief of Police

- The Chief of Police plans, organizes and administers a public safety program.
- The Chief of Police has the authority and responsibility for management, direction, planning, staffing, performance, and control of the operation and administration of the Township Police Department.
- 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 2020

- Police operations enhanced using benchmarking
- Proactive with community-oriented policing
 - Business community
 - Religious community
 - Sports organizations
 - Homeowners' Associations
- Customer service focused
- Relocated into new facility following Township Building renovation
- Participation in regional services to provide cost effective specialty services

- Maintained high levels of service during COVID-19
- Prescription drug take-back program
- 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 Programs
- Chaplain program expanded
- Employee development program
- COVID-19 operations



Police Department Outreach Activities at Hickory Park



Residents dropped off refreshments to officers on their first day in the refurbished police station

GOALS FOR 2021

- 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
- Employee Development Program
- Continue Public Safety Presentations
- Continue Accreditation procedures
- Vehicle Accident Analysis

Staffing Statistics – as of the end of each year presented

	2021	2020	2019
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	1	0
Admin Assistant	1	1	1
Total FTE's	12.75	12.75	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.



Traffic accident with injuries on Little Conestoga Road.



Police are always the first on the scene of emergencies for everyone's safety.

2021 Budget Summary – Police Department

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$2,230,385	\$1,640,586	\$2,170,892	\$59,493	2.7%
Vehicle costs	60,000	34,207	53,000	7,000	13.2%
Insurance – liability & property	15,221	12,154	16,204	(983)	(6.1%)
All other	107,890	42,918	106,200	1,690	1.6%
Total	\$2,413,496	\$1,729,865	\$2,346,296	\$67,200	2.9%

Explanation of Major Changes



The department uses the ATV on the trail system to meet residents and hand out giveaway items.

Personnel and related expenses

The Upper Uwchlan Township Police Association has a three-year contract that runs from January 1, 2020 to December 31, 2022. It includes salary increases of 3% in each of the three years. The newest member of the department, hired in 2019, receives slightly higher percentage increases each year for the first five years until he reaches the same pay level as the other officers.

The Township is using its rate stabilization credits to maintain medical insurance below 2020 levels.

One police vehicle is replaced each year; it is expected that additional maintenance will be required in 2021 so the vehicle maintenance budget was increased.

STATISTICS

Police Incidents

	2021	2020*	2019
Police incidents	NOT PERMITTED. COULD BE DEEMED TO BE QUOTAS.	8,135	12,588
Radio		1,294	2,193
Sight		577	1,007
Person		139	161
Headquarters		6,305	9,197

*As of 8/31/20

Sworn Full Time Equivalent (FTE) Employees per Population

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

	2021	2020	2019
Sworn FTE's	1.00	1.00	1.00

Population 11,540

Reported Crimes and Arrests

	2021	2020*	2019
Reported Crimes Part 1 & 2	Unknown	82	156
Arrests		33	60
Crimes per 1,000 residents		7	13

*As of 8/31/20

Traffic Safety - Police Traffic Enforcement

	2021	2020*	2019
Traffic stops	Unknown	1,034	1,984
Verbal & Written Warnings		814	1,196
Citations		618	1,522

*As of 8/31/20

Traffic Crashes - Highway traffic accidents

	2021	2020*	2019
Vehicle accidents	Unknown	54	177



Officers conducted multiple birthday parades for local youths during the COVID 19 restrictions.

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

	2021	2020	2019
<i>Years the Police Department has been accredited by the Pennsylvania Police Chief's Association</i>	6	5	4
<i>Years the Police Department has used Facebook to share information with residents and others</i>	9	8	7

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 Management Planning Commission (*Administrative Assistant*)
- Issues certifications to Lenders on property Sales/Refinance (*Administrative Assistant*)
- Notary Acts for stormwater management (*Administrative Assistant*)

ACCOMPLISHMENTS IN 2020

- Maintained Stormwater Management Standards on new projects
- Implemented Stormwater and Alternative Energy ordinances
- Coordinated Eagle Scout Projects and community service individuals involving improvements within the township.
- Managed Dedication site work and infrastructure repairs at Reserve at Chester Springs and Townes at Chester Springs.
- Managed the commencement of housing construction at Chester Springs Crossing and Preserve at Marsh Creek.

- Transitioned Al Gaspari's responsibilities to the Building and Zoning Officers.
- Adapted the departments standard operating procedures to comply with Governors Orders regarding Covid19.

GOALS FOR 2021

- Enforce the Property Maintenance Code
- Continue Coordination 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
- Review Township fee schedule relating to permits
- Continue to utilize the TRAISR program as intended
- Revise permit applications to make them more user friendly for residents
- Streamline the permit process in order to make the experience easier for residents

Staffing Statistics – as of the end of each year presented

	2021	2020	2019
<u>Full time:</u>			
Codes Department Administrator	1	1	1
Building Inspector	1	1	1
Administrative Assistant	1	1	1
<u>Part time:</u>			
Consultant	-	-	-
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.

2021 Budget Summary - Codes

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$331,976	\$261,185	\$406,748	(\$74,771)	(18.4%)
All other	17,902	10,540	19,574	(1,672)	(8.5%)
Total	\$349,878	\$271,725	\$426,321	(\$76,443)	(17.9%)

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

Personnel costs decreased due to the retirement of the Codes Official, who had been a Township employee for 24 years. He retired on July 1, 2020 and the Township engaged a consultant until September 28 when he was hired as a full-time employee to replace the Codes Official. A decrease in medical costs also resulted from the personnel change. All non-uniform personnel are budgeted for a 3% salary increase in 2021. The Township is using its rate stabilization credits to reduce medical insurance to below 2020 levels.

STATISTICS

	2021	2020*	2019
Building permits issued - residential	575	429	637
Building inspections - residential	3,160	2,360	1,986
Building permits issued - commercial	30	21	56
Building inspections - commercial	210	147	368
Re-sale Use & Occupancy permits issued	200	150	175
Re-sale Use & Occupancy inspections	100	**10	202
Residential refinance requests – trash & sewer lien info	250	220	117
Number of Zoning Hearings conducted	5	2	3

*As of 9/30/20

**Reduction of Resale U&O inspections due to COVID19 Pandemic

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)

	2021	2020*	2019
Number of permits issued	605	450	693
Average inspections per workday**	10.9	11.5	12.5
Permits issued per 1,000 residents	52	39	60

*As of 9/30/20

** 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)

	2021	2020*	2019
Codes Department direct costs	\$278,849	\$200,370	\$293,366
Cost per parcel	\$61.53	\$44.21	\$64.73

*As of 9/30/20

Code Enforcement: Contribution to offset Department Costs

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

	2021	2020*	2019
Building Codes fees received	\$486,000	\$370,193	\$392,207
Average contribution per permit	\$803.31	\$822.65	\$565.96

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 2020

- The following ordinances or ordinance amendments were *adopted* (5):
 - Zoning ordinance updates and amendments to definitions, adaptive reuse and lighting requirements
 - Animal ordinance amendments
 - Wireless communication amendments to Zoning Ordinance
 - Small Wireless Communication Facilities regulations created
 - Stormwater ordinance amended to comply with High Tunnel requirements
- Two (3) Zoning Hearings conducted

GOALS FOR 2021

- 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

2021 Budget Summary – Planning and Zoning

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
General Planning	\$28,500	\$785	\$28,500	-	0.0%
Village Concept	1,000	-	1,000	-	0.0%
Zoning	9,800	-	9,800	-	0.0%
Total	\$39,300	\$785	\$39,300	-	0.0%

GENERAL FUND

PUBLIC WORKS DEPARTMENT

MISSION

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

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

DESCRIPTION OF SERVICES PROVIDED

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

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

ACCOMPLISHMENTS IN 2020

- Performed over 30 road repairs and in-house asphalt repairs, using approx. 55 tons of asphalt
- Repaired or rebuilt 80 inlets (*as of September 2020*)
- Replaced two 30' stormwater pipes near 140 Krauser Road
- Repaired and resurfaced 3.06 miles of roadway
- Paved the driveway at Lakeridge Sewer Plant using approximately 245 tons of asphalt
- Paved the driveway at Marsh Harbour Pump Station using approximately 40 tons of asphalt
- Responded to 670 PA One call tickets (*as of September 2020*)
- Continuously performed roadside mowing throughout the Township – 16.9 miles
- Mowed and maintained all Township owned facilities:
 - Parks; Municipal Authority pump stations, sewer plants, spray and drip fields, manholes and spray heads; Public Works garage; Township Building; covered bridge; and Upland Farms throughout the year, a total of 154.5 acres.
- Called out three times for snow or ice removal and other storm related issues
- Cleaned out approximately 1,800 inlets throughout the year

- Performed street sweeping on approximately 238 lane miles
 - This includes street sweeping during the winter months to collect excess cinders to recycle and reuse during future storm events.
 - At the completion of the winter season, street sweeping was performed to collect salt, cinders and debris.
 - Street sweeping was also performed at various times throughout the year to clean out storm drains and to collect leaves and other miscellaneous debris.
- Managed trash and recycling Toter program
 - Delivered trash and recycling Toters to approximately 52 newly constructed homes
 - Repaired or replaced approximately 63 trash and recycling Toters that were damaged.
 - Swapped out approximately thirteen 64-gallon Recycling Toters with larger 96-gallon and delivered thirteen additional recycling Toters 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 66 signs that were not up to MUTCD standards
- Performed intersection trimming to allow for sight distance
- Tree trimming along streets to accommodate plow vehicles, delivery trucks, school busses, and trash trucks
- Performed 34 State inspections and over 100 repair and maintenance services on Township owned vehicles and equipment



Storm Water Management: Inlet Repair on Prescott Drive

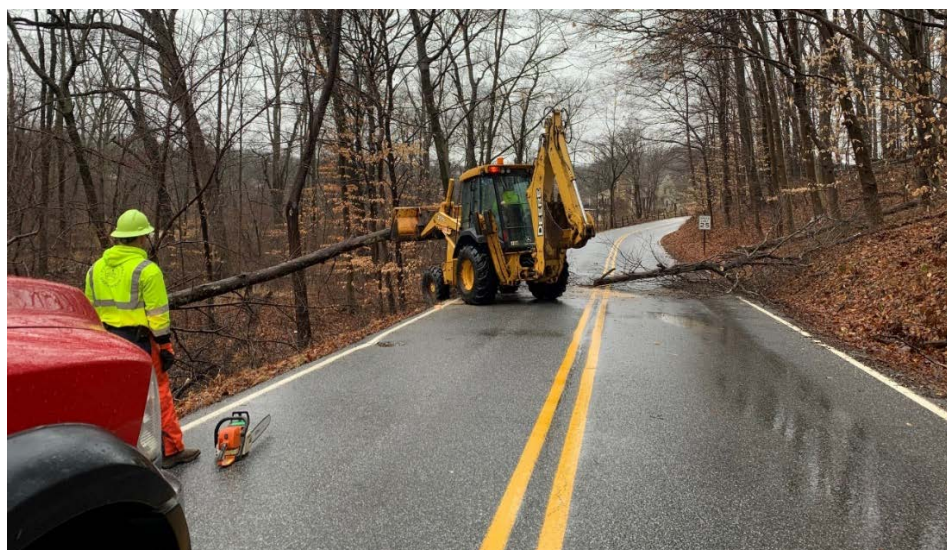
GOALS FOR 2021

- Continue to perform our duties in a professional and effective manner
- Attend training sessions and continuing education courses to help employees refresh and enhance their knowledge
- Repair and resurface 3.41 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

	2021	2020	2019
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
Administrative Assistant	1	-	-
Seasonal *	5	5	4
Part-time:			
Administrative assistant	-	1	1
Total FTE's	12.0	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, therefore the actual employment time is frequently less. The part-time administrative assistant counted as .60 FTE in 2019 and 2020. In 2021, this role will be full-time.



Storm Response: Crews removing a fallen tree on Krauser Road

2021 Budget Summary – Public Works Department (including Facilities Division)

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$1,020,378	\$673,486	\$991,966	\$28,411	2.9%
Vehicle costs	70,841	26,666	70,939	(98)	(0.1%)
Insurance – liability & property	4,383	3,390	4,519	(136)	(3.0%)
Road resurfacing	274,333	-	-	274,333	100.0%
Signs	6,000	4,113	6,000	-	0.0%
Signals	35,200	20,653	35,000	200	0.6%
All other	143,180	44,094	148,180	(5,000)	(3.4%)
Labor allocation	(223,436)	(145,381)	(207,336)	(16,100)	7.8%
Total	\$1,330,879	\$627,021	\$ 1,049,268	\$281,610	26.8%

Explanation of Major Changes**Personnel and related**

All non-uniform personnel are budgeted for a 3% salary increase in 2021. The administrative assistant will become a full-time employee in 2021 due to the high volume of work related to solid waste collection. Her salary and all employer paid benefits are shared with the Solid Waste Fund, which is allocated 25% of the total cost. The budget includes hiring an intern to work for two months mapping stormwater inlets. The intern's costs are allocated to the Storm Water Resource Fund.

The Township is using its rate stabilization credits to reduce medical insurance to below 2020 levels.

Road Resurfacing

The Township performs road resurfacing each year and spends approximately \$450,000 annually. The costs are generally shared between the General Fund (under the Public Works department) and the Liquid Fuels Fund. In 2020, road resurfacing was financed completely from the Liquid Fuels Fund. The 2021 Budget returns to shared funding.

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.



Community Outreach: Public Works personnel visited St. Matthews Pre-School & Kindergarten

STATISTICS

	2021	2020	2019
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	9.83 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	3.41 miles	3.06 miles	2.93 miles

<i>Statistics, continued</i>	2021	2020	2019
Roadway signs replaced	75	66	100
Arrows & legends repainted	44	99	44
<u>Roadway painting:</u>			
White line freshened	27 miles	27 miles	27 miles
Double yellow lines freshened	17 miles	17 miles	17 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



Storm Water Management: Storm Water Pipe Repair on Krauser 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)

	2021	2020	2019
Total lane miles	6.82	6.06	5.86
Total cost	\$549,333	\$381,947	\$373,490
Cost per lane mile	\$80,547	\$63,028	\$63,735

Staff Productivity

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

	2021	2020	2019
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.

	2021	2020	2019
Total snow/ice events	Unknown	3	14
Total lane miles	119.06	119.06	119.06
Total cost	Unknown	\$16,062	\$88,402
Tons of snow/ice removal product	Unknown	235.55	1,498.77
Cost per lane mile	Unknown	\$134.90	\$742.50

GENERAL FUND

TOWNSHIP PARKS and TRAILS

DESCRIPTION OF SERVICES PROVIDED

Upper Uwchlan Township currently operates and maintains three active recreational parks: Hickory Park, Fellowship Fields, and Larkins Field with a total of ten 10 active recreational fields. Upland Farms, a 56-acre park just north of the Village of Eagle, provides space for passive recreation and both paved and natural trails. Eagle Crossroads, a trailhead and small plaza in the Village of Eagle just north of the Township Building, was added to the park system in 2018. The Township also maintains paved trails throughout that Township that connect many residential areas to Eagle Village and to recreational facilities.

2020 HIGHLIGHTS

COVID-19 Impact on Parks and Facility Use – A state-wide COVID-19 Stay-at-Home order was issued in mid-March. As a part of the Township response to the virus, all active recreation parks in the Township were closed. Township staff closely monitored guidance from the State and County regarding recreation and COVID-19. Fields at Hickory Park, Larkins Field, and Fellowship Fields remained closed throughout the “red” and “yellow” phases of re-opening. Upland Farms and the Township trail system stayed open throughout the early days of the pandemic, offering residents a large outdoor space to walk during the spring and summer months. Tennis courts reopened during the “yellow” phase. Staff designed and posted additional safety signage at the parks and along the trails advising users to take proper precautions.



Additional Safety Signage was posted at Township parks and along trails during the COVID-19 pandemic.

When the “green” phase of re-opening began in Chester County in June, Township staff worked closely with local youth sports organizations to develop safe return-to-play plans. In July, staff and members of the local youth sports groups attended a webinar entitled "Returning to Youth Sports Safely Amid

COVID-19" sponsored by the Children's Hospital of Philadelphia featuring sports medicine pediatricians, infectious disease experts, and sports personnel. By late summer and fall, local youth sports activities resumed at Township parks with additional precautions in place, including GEYA Baseball, Marsh Creek Eagles Football, Downingtown Rugby, and Lionville Youth Association Soccer.

Annual Block Party – For the first time in a dozen years, the Township postponed, and ultimately cancelled, the Upper Uwchlan Block Party. The health and safety of the people of Upper Uwchlan Township is the highest concern of the Board of Supervisors, who made this decision after careful consideration of the COVID-19 pandemic restrictions. The Board hopes that 2021 will bring a renewed and safe environment for public gatherings and allow us to once again join one another in the Village of Eagle for this important tradition.

Upland Farmhouse Restoration – Continuing the efforts toward the restoration of the Farmhouse at Upland Farms, a structural assessment of the house was conducted in January 2020. The study identified deficiencies in several joists, rafters, and support beams. In late 2020, staff requested proposals from multiple contractors to conduct the structural stabilization as prescribed by the study. This work will make way for further improvements and restoration of the house, and its eventual public use.



The historic Farmhouse at Upland Farms was originally constructed c. 1860.

Upland Barn – Construction shutdowns during COVID affected plans to renovate the Upland Barn in 2020. However, late in the year, the Board of Supervisors contracted with a construction management firm to coordinate the renovation. The Township eyes early 2021 as a goal for putting the project out to bid.

Pipeline Construction at Hickory Park – At the behest of the Pennsylvania Turnpike Commission, TC Energy (formerly Columbia Pipeline Group) relocated a pipeline that runs through Upper Uwchlan Township's Hickory Park. The relocation was necessitated by the planned widening and reconstruction of the toll road. Work to relocate the pipeline, which was achieved by Horizontal Directional Drilling, began in February and resulted in a temporary closure of Hickory Park.

Township staff and consultants worked with TC Energy to minimize the impact on Township facilities and establish temporary workspace plans and easement agreements. Installation of some new post-and-rail fencing, as well as seeding and re-planting of green space in the park, was begun when the drilling work completed; TC Energy funded and coordinated a repaving of the Hickory Park parking lot.

Court Resurfacing at Hickory Park – In September, the Township contracted with the Breneman Company to resurface the tennis and basketball courts at Hickory Park. This project was recommended by the Park and Recreation Board and was funded by the payment received from TC Energy for the construction easement at the park. Residents were eager to return to the newly surfaced facilities; the tennis courts saw increased use in 2020, as the sport allows for socially distanced play.



Three tennis courts, each with lines for Pickleball, and two basketball courts were resurfaced in the fall.

Trails – Township staff and members of the Park and Recreation Board met with Township engineering consultants to discuss options to develop a pedestrian trail connection to the Windsor Ridge community. The neighborhood currently has no safe pedestrian connection to the Village of Eagle or the Township trail system. Feasibility studies and initial engineering are planned for 2021.

As a part of the Township Building renovation project, a sidewalk was installed along the length of the front of the property. This pedestrian access is in accordance with the Trail Network Master Plan and the walkability goals of the Village Transportation Plan.

Park and Recreation Board Accomplishments

Like many other Township Boards and Commissions, the Park and Recreation Board held many of their meetings virtually through the Zoom Video platform. The Board also had the luxury of meeting outside, both at Eagle Crossroads and the Hickory Park Pavilion, at various times throughout the year.

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.

While some DARC programming was adjusted or cancelled due to the impacts of COVID-19, some programming was held with safety guidelines in place. A long-term goal of the Park and Recreation Board has been to bring DARC programming north in their service area to Upper Uwchlan. This was achieved in 2020, when “Art in the Park” workshops, adult Coed and Men’s softball, and youth “Soccer Shots” programming were held at Upper Uwchlan Park facilities.

Easter Egg Hunt Cancelled – When the COVID lockdown orders were issued statewide in early March, planning for the 3rd Annual Easter Egg Hunt was already underway. Without a safe and feasible way to hold the event, the Board regretfully cancelled it. Candy-filled eggs which had been purchased for the event were donated to the Chester County Food Bank.

Drive Up Movie Nights – Eager to provide COVID-safe events and programming for residents, the Board planned a new event for August of 2020, a drive-up movie night. Working with a vendor that provided an inflatable screen, the Board offered a free screening of the Pixar feature *Monster’s Inc.* on August 19. A second movie night was held on October 31, with a Halloween themed double feature: the classic *It’s the Great Pumpkin Charlie Brown*, and the Pixar movie *Coco*.



An inflatable "drive-in" style screen was used at the movie night events at Hickory Park.

4th Annual Tree Lighting and Light Up Upper Uwchlan – For the past three years, the Upper Uwchlan Park and Recreation Board has been delighted to host their flagship event, the Township Tree Lighting, on the Saturday after Thanksgiving. Of course, COVID impacted this event as well. To

make the event special despite 2020's limitations, the Board invited residents to join in and decorate their own homes, billing the event "Light Up Upper Uwchlan." Participants can submit their address to the Township to be added to the official "Light Up Upper Uwchlan" map. Residents will be encouraged to drive through the Township, following the map to see the displays. The event will culminate with a firework show in the Village of Eagle, a much-loved aspect of the Block Party that was missed out on this year.



ACCOMPLISHMENTS IN 2020

(Performed by Public Works – Facilities Division)

- Continued turf management on the Township's three active recreational parks - ten (10) fields
- Ongoing maintenance at all park facilities
- Cleaned up the walking trails
- Built a seating area for the basketball court at Hickory Park
- Re-stained Hickory Park benches
- Re-stained Fellowship Field number sign post
- Painted the 6x6 sign post for all park signs
- Replaced broken fence rails at Upland Farms and Larkins Field
- Replaced shingles on the bulletin board at Hickory Park
- Patched the roof shingles on Upland Farms Barn
- Cut up and removed 3 trees at Hickory Park due to storm damage
- Planted 3 trees at Upland Farms
- Installed hand sanitizer stations and "Please Wear Your Mask Signs" at all parks
- Cut down and removed 2 dead trees at Upland Farms



As a part of the regional effort to control the invasive Spotted Lanternfly, crews installed circle traps at the parks.

GOALS FOR 2021

- Continue the online scheduling of park facilities by local leagues and private residents
- Continue turf management on the Township's three active recreational parks - ten (10) fields
- Ongoing maintenance at all park facilities
- Install more bleachers at both Fellowship Fields and Hickory Park
- Install court lighting at the basketball and tennis courts at 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
- Replace the pavilion at Hickory Park

STAFFING*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. One of the full-time employees is dedicated to operations of Municipal Authority facilities, and two employees are dedicated to parks. Facility scheduling is handled by administrative staff.

	2021	2020	2019
Full time (parks)	2	2	2
Seasonal	5	5	4
Total	4.5	4.5	3.00

Personnel are included and budgeted in the Public Works – Facilities department. An allocation of costs for lawn maintenance is transferred from Public Works – Facilities Division to Parks in the budget and the financial statements. Seasonal staff are counted as one-half an FTE; they generally work six months of the year maintaining the Township's parks and grass areas.

2021 BUDGET SUMMARY - PARKS

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
General Park expenses	\$293,145	\$172,849	\$276,197	\$16,948	6.1%
Hickory Park	42,072	19,092	42,134	(62)	(0.1%)
Fellowship Fields	47,572	20,818	47,634	(62)	(0.1%)
Larkins Field	5,000	-	5,000	-	0.0%
Upland Farms	72,572	11,271	72,634	(62)	(0.1%)
Total	\$460,360	\$224,030	\$443,598	\$16,761	3.8%

Explanation of Major Changes

None.

PERFORMANCE MEASURES*Township Goals Supported:*

- Health and Safety
 - Continued investment in social and recreational opportunities for our residents
- Thriving Local Economy
 - Invest in, maintain, and manage vehicular and pedestrian networks
- Protect Natural Resources and Systems
 - Continued collaboration on projects such as the Brandywine Creek Greenway

FACILITY USE STATISTICS

Facility reservations are processed and managed through a MyRec online reservation system. Due to the closures and restrictions of COVID-19, both the number of regular user groups and the total hours used were lower than usual in 2020. This reduction in users and hours is expected to continue into 2021, as pandemic restrictions will likely remain in place, at least for the first quarter of the year. Therefore, 2021 projected hours are rough averages of 2019 and 2020 totals.

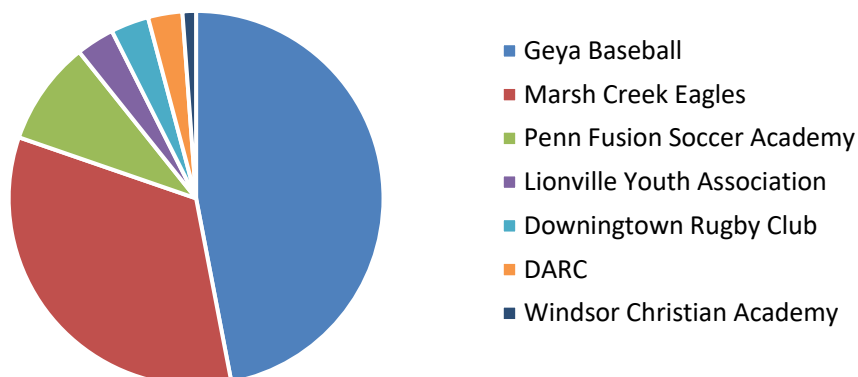
	2021 (projected)	2020*	2019
User groups which reserved 20+ hours	10	7	14
Total hours reserved by all users	3,300	2,696	3,904

	Fellowship Fields	Hickory Park	Larkins Field	Upland Farms**
Reserved Hours in 2019	1,515	2,197.5	177	14.5
Reserved Hours in 2020*	1,298	1,371	27	0
Projected Hours for 2021	1,400	1,800	100	0

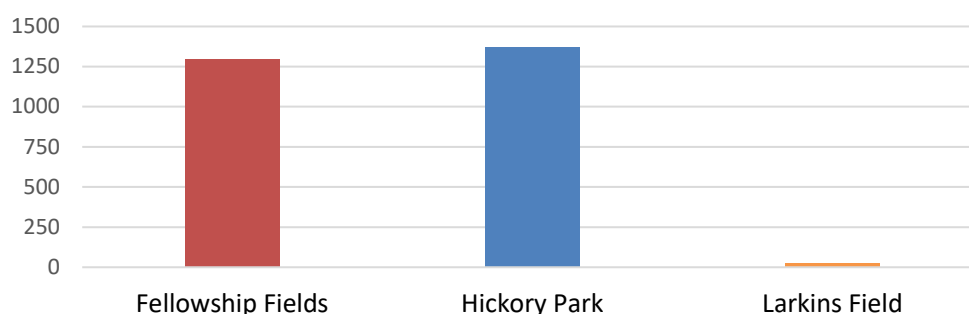
*Used or Reserved as of November 12, 2020.

**Due to expected construction, the Barn at Upland Farms will likely be unavailable during 2021.

2020 Facility Use by Major User Groups



2020 Total Hours Reseved by Location



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 2020

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

GOALS FOR 2021

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

2021 Budget Summary – Fire and Ambulance

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Township contributions to Fire & Ambulance Co.	\$197,637	\$347,637	\$197,637	-	0.0%
State Aid received and paid to fire companies	95,000	95,209	95,000		0.0%
Reimbursements to other municipalities	2,500	-	2,500	-	0.0%
Hydrant expenses	60,000	56,556	60,000	-	0.0%
Workers compensation insurance	23,000	-	23,000	-	0.0%
Total	\$378,137	\$499,402	\$378,137	-	(0.0%)

Explanation of Major Changes

No changes in the 2021 Budget. However, in 2020 Lionville Fire Company asked for a capital contribution to enable them to purchase a new ladder truck. The Board of Supervisors approved their request for a contribution of \$150,000.

STATISTICS*

	2021	2020**	2019 **
Total calls:			
Ludwig's Corner	130	129	132
Lionville	80	54	90
Glenmoore	10	8	12
East Brandywine	18	13	21
Uwchlan Ambulance	310	287	315

*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 2021 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 2021 is **\$4,637**.

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 2021, that amount is **\$25,341** and it is based on the number of Upper Uwchlan Township residents who participated in their programs during the prior year.

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

The Township contributes **\$5,000** annually to the Henrietta Hankin Library which is a local resource for Township residents. The library also offers public computer/Wi-Fi usage, public meeting rooms and various programs for youth and adults. Approximately 25% of Upper Uwchlan residents use the library on some basis. During 2020, the Library was closed from mid-March to mid-June due to the Governor's quarantine order for COVID-19. During this time, the library offered virtual classes for children, and for adults in Yoga and adult crafts.

The Emergency Services department (EMPC) has a total budget of **\$7,850** for 2021. 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 2021 is **\$5,000**.

ACCOMPLISHMENTS IN 2020

- Residents participating in DARC programs – the second highest average of the 7 participating municipalities.
- Residents using the Henrietta Hankin Library are the second highest percentage of any municipality in Chester County

GOALS FOR 2021

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

2021 Budget Summary – Other Services

	2021 Budget	Actual 2020 (9/30/20)	2020 Budget	2021 Increase (Decrease)	Percentage Change
Emergency Services (EMPC)	\$7,850	\$618	\$7,850	-	0.0%
Brandywine Valley SPCA	4,637	3,080	4,371	\$266	6.1%
DARC	25,341	23,037	23,037	2,304	10.0%
DASC	2,000	-	2,000	-	0.0%
Henrietta Hankin Library	5,000	-	5,000	-	0.0%
Historical commission	5,000	1,167	4,316	684	15.8%
Total	\$49,828	\$27,902	\$46,574	\$3,254	7.0%

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, as well as new filing cabinets for on-site storage.

The amount budgeted for DARC increased from \$23,037 in 2020 to \$25,341 in 2021.

LONG TERM DEBT**Current Debt Outstanding**

- 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."

The following is a comparison of the Township's total debt as of December 31, 2020 and 2019:

	2020	2019
General Obligation Bonds, Series of 2019	\$ 10,455,000	\$10,610,000
General Obligation Bonds, Series A of 2019	4,875,000	5,080,000
Fulton Bank loan – Street Sweeper	53,596	106,443
Total	<u>\$ 15,383,956</u>	<u>\$15,796,443</u>

Of the total debt shown above, \$5,233,956 is reflected in the Capital Fund and \$10,120,000 is reflected in the Sewer Fund. The Sewer Fund debt is all self-liquidating, and is used to improve sewer facilities and provide service to residents with failing septic systems. The Upper Uwchlan Township Municipal Authority has an Operations and Management Agreement with the Township that provides for semi-annual payments in the amount of the principal and interest payments on the related general obligation bonds.

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 \$53,956 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 paid in full.

Schedule of Bank Loans Outstanding

	2020	2021
Balance, January 1	\$106,443	\$53,956
<i>Principal paid:</i>		
Regular principal	52,487	53,956
Balance, Dec. 31	\$53,956	-
Scheduled interest	\$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 were used to pay the principal amounts due to the bondholders of the Series of 2014 bonds. The 2014 Bonds were issued on September 23, 2014 in the amount of \$5,955,000. They were also self-liquidating, with interest and principal payments being remitted to the Township from the operations of the Upper Uwchlan Township Municipal Authority. The proceeds from the 2014 bond offering were used to finance the purchase of sewer capacity in a newly constructed plant and construction of new sewer infrastructure to serve approximately 121 existing homes in three existing subdivisions in the Township.

Debt Limits

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

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

The borrowing base of the Township is calculated to be \$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 is payable semi-annually on June 1 and December 1 of each year commencing December 1, 2019 (Series of 2019 and Series A of 2019) until the principal amount is paid. The bonds mature in 30 years.

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

Current Balance	Series of 2019	Series A of 2019
Original Issue	\$10,750,000	\$5,105,000
Principal payments:		
December 1, 2019	(140,000)	(25,000)
December 1, 2020	(155,000)	(205,000)
Amount outstanding, December 31, 2020	\$10,455,000	\$4,875,000

\$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	
December 1, 2020 June 1, 2021	185,000	2.500%	405,868.76	\$590,868.76	2020	\$505,531.50
December 1, 2021 June 1, 2022	190,000	2.500%	401,243.76	\$591,243.76	2021	\$590,868.76
December 1, 2022 June 1, 2023	250,000	3.000%	396,493.76	\$646,493.76	2022	\$591,243.76
December 1, 2023 June 1, 2024	255,000	3.000%	390,243.76	\$645,243.76	2023	\$646,493.76
December 1, 2024 June 1, 2025	270,000	4.000%	382,593.76	\$652,593.76	2024	\$645,243.76
December 1, 2025 June 1, 2026	275,000	4.000%	374,493.76	\$649,493.76	2025	\$652,593.76
December 1, 2026 June 1, 2027	280,000	4.000%	366,243.76	\$646,243.76	2026	\$649,493.76
December 1, 2027 June 1, 2028	290,000	4.000%	355,043.76	\$645,043.76	2027	\$646,243.76
December 1, 2028 June 1, 2029	300,000	4.000%	343,443.76	\$643,443.76	2028	\$645,043.76
December 1, 2029 June 1, 2030	315,000	4.000%	331,443.76	\$646,443.76	2029	\$643,443.76
December 1, 2030 June 1, 2031	325,000	4.000%	318,843.76	\$643,843.76	2030	\$646,443.76
December 1, 2031 June 1, 2032	340,000	4.000%	305,843.76	\$645,843.76	2031	\$643,843.76
December 1, 2032 June 1, 2033	350,000	4.000%	292,243.76	\$642,243.76	2032	\$645,843.76
December 1, 2033 June 1, 2034	370,000	4.000%	278,243.76	\$648,243.76	2033	\$642,243.76
December 1, 2034 June 1, 2035	385,000	4.000%	263,443.76	\$648,443.76	2034	\$648,243.76
December 1, 2035 June 1, 2036	400,000	4.000%	248,043.76	\$648,043.76	2035	\$648,443.76
December 1, 2036 June 1, 2037	415,000	4.000%	232,043.76	\$647,043.76	2036	\$648,043.76
December 1, 2037 June 1, 2038	430,000	4.000%	215,443.76	\$645,443.76	2037	\$647,043.76
December 1, 2038 June 1, 2039	445,000	4.000%	198,243.76	\$643,243.76	2038	\$645,443.76
December 1, 2039 June 1, 2040	60,000	3.875%	180,443.76	\$240,443.76	2039	\$643,243.76
December 1, 2040 June 1, 2041	425,000	3.875%	178,118.76	\$603,118.76	2040	\$240,443.76
December 1, 2041 June 1, 2042	440,000	3.875%	161,650.00	\$601,650.00	2041	\$603,118.76
December 1, 2042 June 1, 2043	460,000	4.000%	144,600.00	\$604,600.00	2042	\$601,650.00
December 1, 2043 June 1, 2044	475,000	4.000%	126,200.00	\$601,200.00	2043	\$604,600.00
December 1, 2044 June 1, 2045	495,000	4.000%	107,200.00	\$602,200.00	2044	\$601,200.00
December 1, 2045 June 1, 2046	515,000	4.000%	87,400.00	\$602,400.00	2045	\$602,200.00
December 1, 2046 June 1, 2047	535,000	4.000%	66,800.00	\$601,800.00	2046	\$602,400.00
December 1, 2047 June 1, 2048	555,000	4.000%	45,400.00	\$600,400.00	2047	\$601,800.00
December 1, 2048 June 1, 2049	580,000	4.000%	23,200.00	\$603,200.00	2048	\$600,400.00
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 3,372 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 pick-up per month is provided. The Township's program also includes 36 leaf and 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.

2020 marked the first full year of the newest hauler contracts. 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. Recyclables are collected by A.J. Blosenski. Solid waste and yard waste are collected by Advanced Disposal.

Upper Uwchlan Township is required to recycle by the Pennsylvania Municipal Waste Planning Recycling and Waste Reduction Act (Act 101). Throughout 2020, the Township continued their efforts to increase recycling and decrease the tons of municipal solid waste (MSW) being sent to the Chester County Solid Waste Authority Landfill. Upper Uwchlan Township is party to the Chester County Process and Marketing contract for recyclables. From January to September 2020 tipping fees for this contract averaged \$32.43/ton. Costs for disposing solid waste include contracted hauler costs as well as tipping fees at \$67/ton. Despite the worldwide decrease in value of recyclable materials, recycling still offers the Township a significant savings compared to disposal of MSW. Enforcement education via the production and use of non-collection stickers was continued in 2020. This program makes residents aware of the proper preparation of recyclables. Each year, recycling education for both residents and commercial entities is conducted through direct mailings and digital outreach on the Township website and social media.



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



During the height of the COVID-19 pandemic, staff worked with the haulers to develop and distribute additional guidelines for the preparation of trash and recyclables to keep the collection personnel safe.

OBJECTIVES FOR 2021

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.

PERFORMANCE MEASURES

Tons Reported on Act 101 Reports from Haulers				
	2020 (projected)	2019	2018*	2017
Recyclables Collected	1,882	1,696	1,873	2,077
Yard Waste Collected	796	731	945	713

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

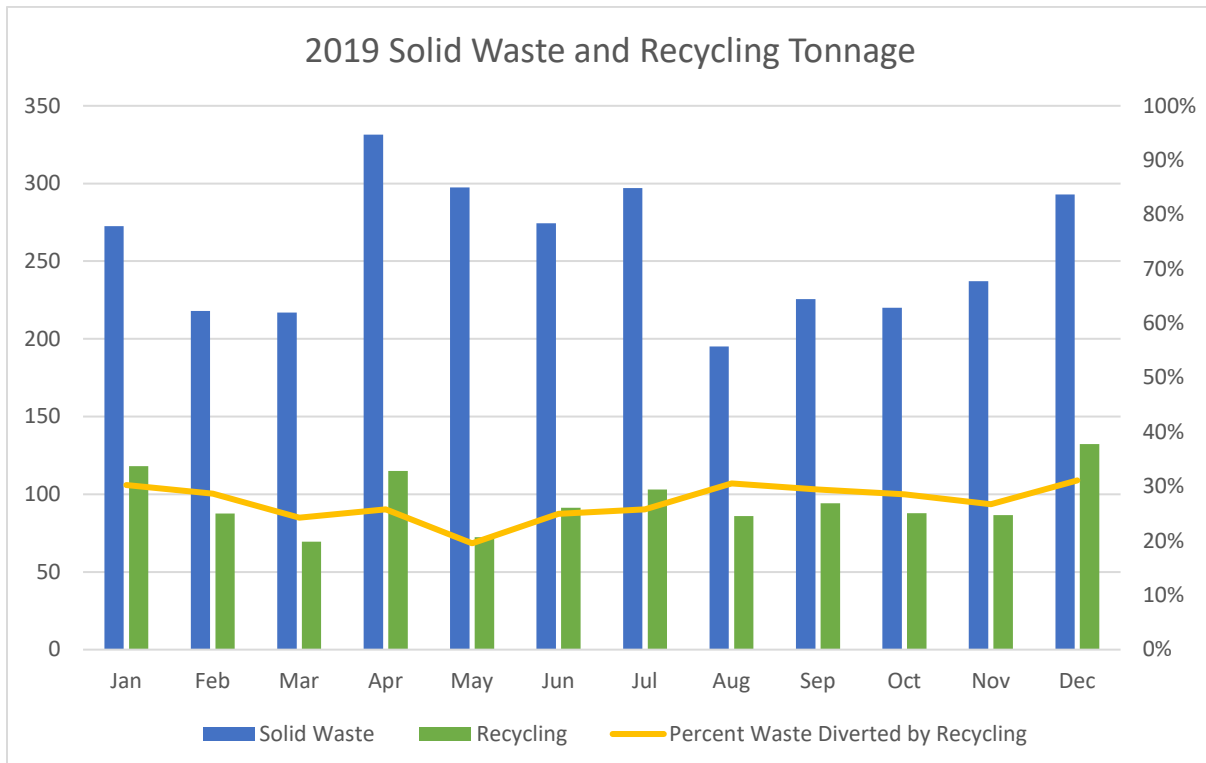
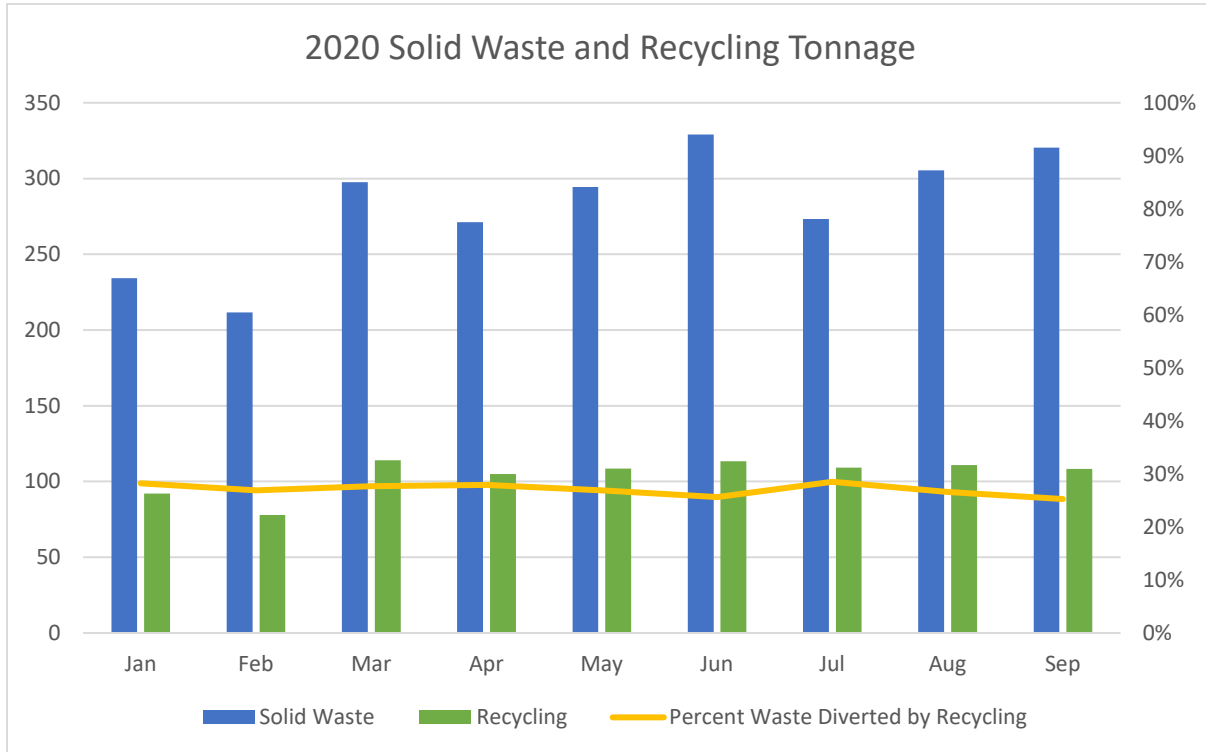
**There was an error in the calculation of 2018 totals; the total published in the 2020 budget has been updated here.*

Waste Diversion through Recycling and Yard Waste Collection				
	2021 (projected)	2020*	2019	2018
Waste diversion through recycling	27%	27%	27%	27%
Waste diversion through composting	8%	9%	8%	8%

**As of September 30, 2020*

SOLID WASTE AND RECYCLING TONNAGE

The charts below show and compare residential solid waste and recycling collected by the contracted haulers and the percentage of material that is diverted from the landfill by recycling efforts.



**Upper Uwchlan Township
Solid Waste Fund
2021 Budget**

		Actual	Actual	Budget	Actual - 9/30	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Bud	Inc/(Dec)	2022	2023	2024	2025
INCOME													
341 INTEREST													
05-341-000-000	Interest Income	10,898	11,665	10,000	4,324	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
		10,898	11,665	10,000	4,324	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
364 SOLID WASTE REVENUE													
05-364-000-010	Solid Waste Income	1,036,960	1,028,746	1,025,124	955,848	1,058,444	1,103,331	44,887	4%	1,131,681	1,157,669	1,169,481	1,169,481
05-364-000-020	Recycling Income	930	-	-	-	-	-	-	#DIV/0!	-	-	-	-
05-364-000-025	Hazardous Waste Event	-	1,272	-	-	2,000	2,000	-	0%	1,600	1,800	2,000	2,200
05-364-000-030	Leaf Bags Sold	150	245	500	-	500	500	-	0%	500	500	500	500
05-364-000-035	Scrap Metal Sold	-	409	500	243	500	500	-	0%	500	500	500	500
	Equipment Purchase Grant (State)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
05-364-000-040	Performance Grant	25,095	89,789	25,000	-	25,000	25,000	-	0%	50,000	50,000	50,000	50,000
	Total 364 SOLID WASTE	1,063,135	1,120,461	1,051,124	956,091	1,086,444	1,131,331	44,887	4%	1,184,281	1,210,469	1,222,481	1,222,681
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		1,074,478	1,132,126	1,061,124	960,415	1,096,444	1,141,331	44,887	0	1,194,281	1,220,469	1,232,481	1,232,681
	Total Income	1,074,478	1,132,126	1,061,124	960,415	1,096,444	1,141,331	44,887	4%	1,194,281	1,220,469	1,232,481	1,232,681
EXPENSES													
427 SOLID WASTE EXPENSES													
05-427-000-101	Employee cost allocation	-	-	-	-	-	21,833	21,833	100%	22,487	23,162	23,857	24,573
05-427-000-150	Bank Fees	200	-	200	-	200	200	-	0%	200	200	200	200
05-427-000-200	Supplies	888	2,746	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
05-427-000-210	Utility Billing Expenses	1,540	2,667	2,000	2,701	2,000	2,800	800	40%	2,800	2,800	2,800	2,800
05-427-000-220	Postage	1,487	2,785	2,500	2,055	2,500	2,300	(200)	-8%	2,300	2,300	2,300	2,300
05-427-000-230	Toters	2,907	33,582	12,000	(100)	42,628	47,644	5,016	12%	4,000	4,000	4,000	4,000
05-427-000-314	Legal Expense	6,790	5,601	9,000	1,469	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	447,541	570,829	481,962	309,446	416,953	438,476	21,523	5%	447,496	464,011	473,928	466,726
05-427-000-460	Contracted Services - Recycling	157,571	60,235	175,901	136,508	178,890	182,645	3,755	2%	183,235	189,997	194,058	191,109
05-427-000-700	Tipping Fees - Solid Waste	232,067	231,560	234,090	178,935	202,000	275,000	73,000	36%	283,000	291,000	299,000	307,000
05-427-000-725	Tipping Fees - Recycling	8,354	36,239	36,000	27,566	49,000	54,000	5,000	10%	59,200	64,600	70,200	70,200
05-427-000-800	Recycling Disposal	11,087	6,570	-	-	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
	TOTAL EXPENSES	870,432	952,814	956,278	658,580	914,796	1,045,522	130,726	14%	1,025,343	1,062,695	1,090,968	1,089,532
	NET INCOME BEFORE OPERATING TRANSFERS	204,046	179,312	104,846	301,835	181,648	95,809	(85,839)	-47%	168,938	157,774	141,513	143,150
492 OPERATING TRANSFERS													
05-492-000-030	Transfer to Capital Fund	375,000	-	-	-	150,000	100,000	(50,000)	-33%	80,000	80,000	80,000	80,000
	Transfer to Water Resource Protection Fund	-	-	-	-	-	-	-	-	-	-	-	-
	Total 492 OPERATING TRANSFERS	375,000	-	-	-	150,000	100,000	(50,000)	-33%	80,000	80,000	80,000	80,000
	Total Expenditures	1,245,432	952,814	956,278	658,580	1,064,796	1,145,522	80,726	8%	1,105,343	1,142,695	1,170,968	1,169,532
	Net Ordinary Income	(170,954)	179,312	104,846	301,835	31,648	(4,191)	(35,839)	-113%	88,938	77,774	61,513	63,150

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 \$2,201,000 at December 31, 2020. At the end of 2021, the fund balance is projected to be approximately \$864,000 or a decrease of 60.7%. The decrease is due to budgeted work on major projects such as the Upland Farms Community Center, replacement of the Turf Field, 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 – This project was completed during 2020 and is included here to provide a complete overview of the project and its total costs. Construction was substantially completed by the end of March, 2020 and staff planned to move back into the building at that time. However, due to COVID-19 and the Governor's order to close buildings, the administrative staff began working from home on March 16, 2020 and continued to do so until May. On May 18, staff moved back into the building and began working alternate shifts several days a week due to the quarantine order so that only a few people were in the building at a time. Administrative staff returned to the new building on a full-time basis on September 21, 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 were added (an elevator, for example) and will increase operating costs. The building has been occupied full-time for a month; we are estimating that operating costs may increase by \$10,000 annually.

Park Road Reconstruction and Trail Project – Construction on Phase IV of the Park Road Trail was completed in the Fall of 2019, with the final reimbursement from the Commonwealth of Pa. received in early 2020. 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 was \$3,047,558 with the majority of the costs reimbursed by a Congestion Mitigation and Air Quality (CMAQ) grant. The Township was responsible for \$898,655 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; and COVID-19 delayed work in 2020. Work on the Community Center will be a high priority in 2021. Bidding for initial phases of the project are planned to occur in early 2021. 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. The barn renovation will add public bathrooms; we expect water and other utility costs will increase by approximately \$5,000 annually. Those costs should be partially offset by revenues from renting the barn.

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. 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. One of the goals for 2021 is to replace the Turf Field and \$400,000 has been included in the Capital Budget for that purpose. When the Turf Field was installed, the decision was made that all revenues from the use of the Turf Field would be set aside in a separate bank account and used to replace the field when necessary. As of September 30, 2020 there is over \$437,000 in the bank for replacement of the Turf Field.

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 2021 General Fund budget is \$223,436.

**Upper Uwchlan Township
Capital Fund
Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Bud	Inc/(Dec)	2021	2022	2023	2024
		(9/30/20)											
INCOME													
30-341-000-000	Interest Earnings	23,405	134,616	20,000	11,823	20,000	10,000	(10,000)	-85%	10,000	10,000	10,000	10,000
30-341-000-010	Grant revenue - County	-	-	-	8,558	-	-	-	0%	-	-	-	-
30-341-000-020	Grant revenue - State	136,283	2,144,256	-	13,015	-	-	-	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	10,100	-	5,000	7,286	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
30-393-000-000	Capital income	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-393-000-020	Proceeds from New Debt	-	5,470,000	5,587,295	-	-	-	-	#DIV/0!	-	-	-	-
30-393-000-030	Proceeds from Premium	-	247,103	-	-	-	-	-	#DIV/0!	-	-	-	-
30-393-000-400	Other financing sources (Developer - Eagle Park)	206,000	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Income before Operating Transfers		375,788	7,995,975	5,618,095	40,682	30,800	20,800	(10,000)	-25%	15,000	15,000	15,000	15,000
INTERFUND OPERATING TRANSFERS													
30-392-000-001	Transfer From General Fund	600,000	150,000	150,000	518,000	518,000	900,000	382,000	74%	500,000	400,000	200,000	-
30-392-000-005	Transfer From Solid Waste Fund	375,000	-	-	-	150,000	100,000	(50,000)	#DIV/0!	80,000	80,000	80,000	80,000
30-392-000-030	Transfer From Municipal Authority	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Operating Transfers		975,000	150,000	150,000	518,000	668,000	1,000,000	332,000	64%	580,000	480,000	280,000	80,000
TOTAL INCOME		1,350,788	8,145,975	5,768,095	558,682	698,800	1,020,800	322,000	58%	595,000	495,000	295,000	95,000
EXPENSES													
Township Properties													
30-409-000-700	Capital Purchases - General	32,434	-	-	1,517	-	-	-	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	3,298,939	3,000,000	1,500,422	2,162,441	-	(2,162,441)	-144%	-	-	-	-
30-409-002-700	Capital Purchases - Township Building	-	2,140	-	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
30-409-003-600	Capital Construction - PW Building	27,296	65,604	93,400	45,616	34,500	64,710	30,210	66%	-	-	-	-
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!	-	-	-	-
		185,091	3,366,683	3,093,400	1,547,555	2,352,592	64,710	(2,287,882)	-148%	10,000	10,000	10,000	10,000
Police													
30-410-000-700	Capital Purchases	52,548	131,088	73,000	49,983	51,100	52,000	900	2%	50,000	50,000	40,000	40,000
	Future Purchase	-	-	-	-	-	10,000	10,000	#DIV/0!	-	-	-	-
		52,548	131,088	73,000	49,983	51,100	62,000	10,900	22%	50,000	50,000	40,000	40,000
30-413-000-700	Codes												
	Capital Purchases	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Public Works													
30-438-000-700	Capital Purchases - Vehicles	46,228	5,775	-	-	-	-	-	#DIV/0!	-	-	-	-
30-438-000-701	Capital Purchases - Equipment	46,972	13,552	16,200	148,109	271,952	146,550	(125,402)	-85%	-	-	-	-
		93,200	19,327	16,200	148,109	271,952	146,550	(125,402)	-85%	-	-	-	-

**Upper Uwchlan Township
Capital Fund
Budget**

	Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2018	2019	2019	2020	2020	2021	'20 Bud	Inc/(Dec)	2021	2022	2023	2024
Parks												
All Parks												
30-454-000-700 Capital Purchases - All Parks	20,494	-	-	42,411	-	55,361	55,361	131%	15,000	15,000	15,000	15,000
Hickory Park												
30-454-001-600 Capital Construction	172,863	26,842	457,400	-	158,358	152,800	(5,558)	#DIV/0!	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	430,800	420,800	#DIV/0!	15,000	15,000	15,000	15,000
30-454-002-700 Capital Purchases		7,998	7,600	-	-	-	-	#DIV/0!	-	-	-	-
Larkins Field												
30-454-003-600 Capital Construction	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-454-003-700 Capital Purchases	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Upland Farms												
30-454-004-600 Capital Construction	44,452	150,389	500,000	2,000	753,000	1,093,000	340,000	17000%	660,000	10,000	10,000	10,000
30-454-004-610 Fund Raising	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-454-004-700 Capital Purchases	-	-	7,000	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	237,074	185,229	972,000	44,411	921,358	1,731,961	810,603	1825%	700,000	50,000	50,000	50,000
Trails												
30-455-000-650 Grant - Trails/Bridge	2,485	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-455-000-651 Phase IV - Park Road Trail	191,480	2,511,568	654,313	16,910	3,850	-	(3,850)	-23%	-	-	-	-
30-455-000-652 Eagle Village Trail Extension (Sidepath Project)	234	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	194,199	2,511,568	654,313	16,910	3,850	-	(3,850)	-23%	-	-	-	-
Roads												
30-502-434-700 Traffic Signals	-	13,932	-	-	58,514	100,000	41,486	#DIV/0!	-	-	-	-
Lyndell Road Bridge (shared w/East Brandywine)	-	-	-	-	8,585	8,585	-	#DIV/0!	-	-	-	-
LCR Crosswalk	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
East/West Link - Darrell Drive	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	-	13,932	-	-	67,099	108,585	41,486	#DIV/0!	-	-	-	-
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	1,972	-	-	-	-	-	#DIV/0!	-	-	-	-
30-506-000-600 Construction - Village of Eagle	436,696	52,484	-	2,335	-	-	-	0%	-	-	-	-
	446,111	54,456	-	2,335	-	-	-	0%	-	-	-	-
Total Capital Expenditures	1,208,223	6,282,283	4,808,913	1,809,303	3,667,951	2,113,806	(1,554,145)	-86%	760,000	110,000	100,000	100,000
Debt Service												
30-500-471-001 Principal - 1st Loan - \$1.2M (#880)	219,683	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-500-471-003 Principal - Fulton Bank Capital lease	49,678	51,064	51,064	51,064	52,489	53,956	1,467	3%	-	-	-	-
30-471-000-100 Principal - Bonds, Series of 2019	-	135,000	-	-	-	-	-	0%	-	-	-	-
30-500-471-003 Interest - Capital Lease	5,780	-	-	4,394	-	-	-	0%	-	-	-	-
30-472-000-100 Interest - Bonds, Series of 2019	-	179,253	184,999	148,781	204,675	200,550	(4,125)	-3%	195,450	188,550	188,550	171,200
30-472-000-200 Cost of Issuance - Series of 2019	-	61,066	140,000	-	-	-	-	#DIV/0!	-	-	-	-
30-472-000-300 Bond Amortization - Series of 2019	-	-	-	(6,178)	(12,355)	(12,355)	(0)	0%	(12,355)	(12,355)	(12,355)	(12,355)
30-500-472-001 Interest - 1st Loan (1.95%) (#880)	3,444	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-500-472-003 Interest - Fulton Bank loan (2.6%)	-	4,394	5,780	-	5,780	1,505	(4,275)	#DIV/0!	-	-	-	-
Total Debt Service	278,585	430,777	381,843	198,061	250,589	243,656	(6,933)	-4%	183,095	176,195	176,195	158,845
Total Capital Expenditures & Debt Service	1,486,808	6,713,060	5,190,756	2,007,364	3,918,540	2,357,462	(1,561,078)	-78%	943,095	286,195	276,195	258,845
Net Income Prior to Operating Transfers Out	(136,020)	1,432,915	577,339	(1,448,682)	(3,219,740)	(1,336,662)	1,883,078	-130%	(348,095)	208,805	18,805	(163,845)

**Upper Uwchlan Township
Capital Fund
Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Bud	Inc/(Dec)	2021	2022	2023	2024
Operating Transfers													
30-505-000-010	To the General Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-505-000-020	To the Solid Waste Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	To the Water Resource Protection Fund	-	-	-	-	-	-	-		-	-	-	-
	To the Act 209 Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Operating Transfers		-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Net Income		(136,020)	1,432,915	577,339	(1,448,682)	(3,219,740)	(1,336,662)	1,883,078	-130%	(348,095)	208,805	18,805	(163,845)

Upper Uwchlan Township
Budget - 2021
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	\$ -	-	-
	-	-	-
Total Township Building	-	-	-

<u>Police Department</u>			
Vehicle	52,000	-	52,000
Motorcycle (to be purchased in 2022 at \$30k)	10,000	-	10,000
Total Police	62,000	-	62,000

<u>Public Works Department</u>			
<i><u>General Equipment</u></i>			
Replace F550 Dump truck	47,500	-	47,500
Upfitting of truck (plow, spreader etc)	35,000	-	35,000
Replace F250 extended cab	38,000	-	38,000
Upfitting of pickup truck	8,700	-	8,700
New cutting edges for plows	2,000	-	2,000
Total General Equipment	131,200	-	131,200
<i><u>Stormwater Equipment</u></i>			
Pipe replacement on Bryan Wynd	5,200	-	5,200
Inlet tops for repairs	4,500	-	4,500
Jumping Jack Compactor	3,750	-	3,750
Plate Compactor	1,900	-	1,900
	15,350	-	15,350
<i><u>Building improvements</u></i>			
Generator to run complete facility	61,710	-	61,710
Replacement of lights to LED's	3,000	-	3,000
Total Building Improvements	64,710	-	64,710
Total Public Works	211,260	-	211,260

<u>Parks</u>			
<i><u>General</u></i>			
Replace 2008 F350 crewcab	18,950	18,950	37,900
Upfitting of pickup truck (plow, safety lights)	8,700	-	8,700
Replacement of 72" and 61" Scag mowers	11,731	11,731	23,462
Replacement of equipment trailer	6,150	6,150	12,300
Aerovator seeder	8,500	-	8,500
Transfer tank for fueling mowers	700	-	700
Weed wackers (2)	630	-	630
	55,361	36,831	92,192
<i><u>Hickory Park</u></i>			
Lighting -parking lot, tennis courts, and basketball field	150,000	-	150,000
Trash cans	1,000	-	1,000
Bleachers	1,800	-	1,800
	152,800	-	152,800

Upper Uwchlan Township
Budget - 2021
Capital Purchases

	Capital Fund Amount	Costs Allocated to Municipal Authority	Total Cost
<u>Upland Farms - construction</u>			
Community Center Construction	1,000,000		1,000,000
(portion of total cost expected to be spent in 2021)			-
Sewer connection for house and barn	93,000		93,000
	<u>1,093,000</u>	<u>-</u>	<u>1,093,000</u>
<u>Fellowship Fields</u>			
Replace the Turf Field	400,000		400,000
Resurfacing upper parking lot	28,000		28,000
Bleachers	1,800		1,800
Trash cans	1,000	-	1,000
	<u>430,800</u>	<u>-</u>	<u>430,800</u>
Total Parks	1,731,961	36,831	1,768,792
Roads, Bridges and Trails			
<u>Traffic Signals</u>			
Centracs Traffic System Update	100,000		100,000
	<u>100,000</u>	<u>-</u>	<u>100,000</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	108,585	-	108,585
TOTAL CAPITAL PURCHASES	<u>\$ 2,113,806</u>	<u>\$ 36,831</u>	<u>\$ 2,150,637</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. *Although this project was completed during 2020, it is included here to provide residents with information on the funding and total costs of the project.*

Cost Summary:

	Previous Actual	Projected 2020	2021	2022	2023	Project Total
Costs:	\$3,431,761	\$1,884,592	-	-	-	\$5,316,353
Resources:						
Bond financing	3,750,000	-	-	-	-	3,750,000
Capital Fund	-	1,566,353	-	-	-	1,566,353
Total	\$3,750,000	\$1,566,353	-	-	-	\$5,316,353

Park Road Trail – Phase IV

Project Location: Park Road
 Estimated Completion Date: 2020

Description: All costs to design, permit, and construct trail improvements connecting Hickory Park with Marsh Creek State Park. *This project was also completed in 2020.*

Cost Summary:

	Previous Actual	Projected 2020	2021	2022	2023	Project Total
Costs:	\$3,030,648	\$16,910	-	-	-	\$3,047,558
Resources:						
Capital Fund	894,759	3,896				898,655
Other – CMAQ grant	\$2,135,889	13,014				2,148,903
Total	\$3,030,648	\$16,910	-	-	-	\$3,047,558

Upland Farms

Project Location: Upland Farms

Estimated Completion Date: 2024

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

Cost Summary:

	Previous Actual	Projected 2020	2021	2022	2023 & future	Project Total
Costs:	\$491,103	\$ 2,000	\$1,093,000	\$600,000	\$1,269,103	\$2,962,103
Resources:						
Bond financing			1,093,000	227,000		1,320,000
Capital Fund	491,103	2,000			699,483	1,037,697
Total	\$491,103	\$2,000	\$1,093,000	\$227,000	\$699,483	\$2,962,103

Hickory Park Lighting

Project Location: Hickory Park

Estimated Completion Date: 2022

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 2020	2021	2022	2023	Project Total
Costs:			\$150,000	\$100,000	-	\$250,000
Resources:						
Capital Fund			150,000	100,000	-	250,000
Total	-	-	\$150,000	\$100,000	-	\$250,000

LIQUID FUELS FUND**MISSION**

The Commonwealth of Pennsylvania requires each municipality that receives Liquid Fuels funding to segregate those monies in a separate Fund and to use them only as prescribed by state statute for the maintenance of public roads.

DESCRIPTION OF SERVICES PROVIDED

The Liquid Fuels Fund was established to manage revenues and expenditures specific to the repair, maintenance, construction and re-construction of public roadways. The amount of a municipality's Liquid Fuels allocation is based on both census population and miles of roadway on their approved Liquid Fuels Inventory. To qualify for Liquid Fuels funding, a roadway must have a minimum right of way of 33'. The "cartway" (drivable surface) must be a minimum width of 16', and the roadway must be a minimum of 250' in length. In order to receive Liquid Fuels funding, the Township is required to submit to the Commonwealth of Pennsylvania a number of forms or reports to include: the MS-965 Actual Use Report, the MS-965P Project and Miscellaneous Receipts, the MS-965S Record of Checks, and the Department of Community and Economic Development's (DCED) Survey of Financial Condition. All Liquid Fuels expenditures must be made in compliance with the Liquid Fuels Tax Act. The Auditor General's Office audits the Township's Liquid Fuels Reports annually.

Liquid Fuels funding comes from the tax on each gallon of liquid fuels sold in the Commonwealth of Pennsylvania - the Oil Franchise Tax and the Oil Company Franchise Tax. Upper Uwchlan Township primarily uses Liquid Fuels funding for the maintenance of qualifying Public Works equipment, snow and ice removal and for the repair and re-paving of public roadways.

The Liquid Fuels Fund is projected to have a fund balance of approximately \$688,624 at December 31, 2020. At the end of 2021, the fund balance is projected to be approximately \$675,201 or a decrease of 1.95%. The Township re-paves approximately 2.7 miles of road each year and generally splits the cost between the Liquid Fuels Fund and the General Fund. The cash balance in the Liquid Fuels Fund has increased each year since annual expenses have been lower than the Motor Vehicle Fuel tax payments received from the Commonwealth of Pennsylvania. In 2020, all road re-paving was paid from the Liquid Fuels Fund to use some of the accumulated cash. In 2021, the cost will be shared with the General Fund.

Budget Year	Population (Census - 2010)	Roadway Mileage	Liquid Fuels Allocation
2021	11,227	59.53	\$362,257 (estimated)
2020	11,227	59.53	\$399,957 (actual)
2019	11,227	59.53	\$412,753 (actual)

ACCOMPLISHMENTS IN 2020

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

GOALS FOR 2021

- Continue the road resurfacing program

**Upper Uwchlan Township
Liquid Fuels
2021 Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Bud	Inc/(Dec)	2022	2023	2024	2025
		(9/30/20)											
Beginning Cash Balance:							683,325			669,902	730,519	801,136	881,753
INCOME													
04-341-000-000	Interest Earnings	12,010	15,020	3,500	2,227	14,000	7,000	(7,000)	-314%	14,000	14,000	14,000	14,000
04-389-000-001	Snow Agreement	596	-	475	649.00	600	600	-	100%	600	600	600	600
04-389-000-002	Turnback Maintenance	14,520	14,520	14,760	14,520	14,760	14,520	(240)	-2%	14,760	14,760	14,760	14,760
04-355-000-002	Motor Fuel Vehicle Taxes	397,925	412,753	398,817	399,957	393,958	362,257	(31,701)	-8%	372,257	382,257	392,257	402,257
Total Income		425,051	442,293	417,552	417,353	423,318	384,377	(38,941)	-224%	401,617	411,617	421,617	431,617
EXPENSES													
04-400-000-074	Equipment Purchase	-	-	-	-	-	-	-	0%	-	-	-	-
<u>Expenses</u>													
04-432-000-239	Snow & Ice Supplies	59,322	40,850	75,000	10,184	75,000	75,000	-	0%	50,000	50,000	50,000	50,000
04-432-000-250	Vehicle Maintenance & Repair	-	-	4,000	-	4,000	4,000	-	100%	4,000	4,000	4,000	4,000
04-432-000-450	Snow & Ice Contrated Services	32,930	8,730	45,000	-	-	-	-	#DIV/0!	-	-	-	-
04-438-000-239	Road Project Supplies	4,751	17,560	6,000	2,859	28,810	37,800	8,990	314%	6,000	6,000	6,000	6,000
04-439-001-250	Resurfacing	145,847	129,268	224,000	381,947	513,444	275,000	(238,444)	-62%	275,000	275,000	275,000	275,000
04-439-002-250	Base Repairs	159,890	-	-	-	-	6,000	6,000	#DIV/0!	6,000	6,000	6,000	6,000
04-438-000-450	Road Project Contracted Service	-	-	-	-	-	-	-	100%	-	-	-	-
Total Expenses		402,740	196,408	354,000	394,990	621,254	397,800	(223,454)	-57%	341,000	341,000	341,000	341,000
Total Expenses & Equip Purchases		402,740	196,408	354,000	394,990	621,254	397,800	(223,454)	-57%	341,000	341,000	341,000	341,000
04-472-000-003	Operating Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Net Income		22,311	245,885	63,552	22,363	(197,936)	(13,423)	184,513	-167%	60,617	70,617	80,617	90,617

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. 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 \$40,000 at December 31, 2020. At the end of 2021, the fund balance is projected to be approximately \$43,000 or an increase of 5.5%.

ACCOMPLISHMENTS IN 2020

- The Public Works Department performed the following tasks on the Township's Water Protection infrastructure:
 - Repaired or rebuilt 80 inlets
 - Installed two 30' storm water pipes near Krauser Road.
- Mowed the Township's five basins 30 times
- Street sweeping – approximately 238 lane miles of roadway
- Cleaned 1,800 inlets

GOALS FOR 2021

- 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

	2021	2020	2019
<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

	2021	2020	2019
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

	2021	2020	2019
Form a Technical Advisory Committee to address federal mandates concerning water quality and flooding	Planned	On hold	On hold

**Upper Uwchlan Township
Water Resource Protection Fund
2021 Budget**

	Actual	Actual	Budget	Actual	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2018	2019	2019	YTD	2020	2021	'20 Bud	Inc/(Dec)	2022	2023	2024	2025
				(9/30/20)								
INCOME												
08-341-000-010 Interest Earnings	1,025	1,919	600	197	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	-	(282,432)	-100%	282,432	-	-	-
08-392-000-010 Transfer from General Fund	100,000	-	330,000	-	300,000	245,000	(55,000)	-17%	300,000	-	-	-
Transfer from Capital Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-392-000-020 Transfer from Municipal Authority	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Income	101,025	1,919	613,032	197	583,032	245,600	(337,432)	#DIV/0!	960,252	754,140	754,140	754,140
Expenses												
Wage allocation from Public Works						5,266	5,266	#DIV/0!	-	-	-	-
08-404-000-311 Legal Expense	-	-	5,000	-	10,000	-	(10,000)	-200%	5,000	5,000	5,000	5,000
08-406-000-010 Grant Application Fees	-	2,283	5,000	-	5,000	-	(5,000)	-100%	5,000	5,000	5,000	5,000
08-406-000-340 Public Relations	-	-	-	-	22,000	-	-	-	-	-	-	-
08-408-000-010 Engineering	50,205	-	5,000	-	5,000	-	(5,000)	-100%	10,000	10,000	10,000	10,000
08-408-000-020 Feasibility Studies	-	-	-	-	140,022	140,022	-	#DIV/0!	-	-	-	-
08-420-000-035 Permits	374	6,796	-	7,541	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
08-420-000-260 Small Tools & Equipment	805	-	1,000	3,195	1,000	1,400	400	40%	1,000	1,000	1,000	1,000
08-446-000-101 Allocated Wages	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-446-000-200 Supplies	3,964	12,769	5,000	12,915	25,307	27,112	1,805	36%	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	-	704	3,990	832	3,990	4,000	10	0%	4,000	4,000	4,000	4,000
08-446-000-250 Maintenance & Repair	845	840	2,000	-	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	4,089	7,775	5,000	2,921	60,000	60,000	-	0%	-	-	-	-
08-446-001-250 Maintenance & Repair- MA	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-446-000-400 Construction	-	-	575,290	-	282,432	-	(282,432)	-49%	-	-	-	-
Total Expenses	60,282	31,167	610,880	27,404	560,351	243,400	(300,217)	#DIV/0!	61,000	61,000	61,000	61,000
Total Expenses	60,282	31,167	610,880	27,404	560,351	243,400	(300,217)	#DIV/0!	61,000	61,000	61,000	61,000
Net Income	40,743	(29,248)	2,152	(27,207)	22,681	2,200	(37,215)	#DIV/0!	899,252	693,140	693,140	693,140

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 a component unit of the Township.

General Obligation Bonds – Series of 2019

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

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

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

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

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

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

**Upper Uwchlan Township
Sewer Fund
Budget 2021**

		Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Bud	Inc/(Dec)	2022	2023	2024	2025
(9/30/20)													
INCOME													
15-341-000-000	Interest Earnings	2,458	2,612	3,000	416	3,000	1,000	(2,000)	-67%	1,000	1,000	1,000	1,000
15-342-000-100	Operation/Mgmt Agreement - Series of 2014	364,339	280,631	559,894		-	-	-	100%	-	-	-	-
15-342-000-200	Operation/Mgmt Agreement - Series of 2019	-	190,062	-	103,661	237,494	236,744	(750)	100%	235,994	235,244	239,344	238,294
15-342-000-300	Operation/Mgmt Agreement - Series A of 2019	-	48,198	-	65,130	335,300	336,200	900	100%	337,000	332,700	334,475	331,175
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		366,797	521,503	562,894	169,207	575,794	573,944	(1,850)	#DIV/0!	573,994	568,944	574,819	570,469
Expenses													
15-400-000-461	Bank Fees	838		200	500	200	800	600	300%	800	800	800	800
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	189,025	158,862	369,894	-	-	-	-	100%	-	-	-	-
15-472-000-105	Bond Interest Expense-Series of 2019	-	202,354	-	155,620	207,494	206,744	(750)	100%	205,994	205,244	204,344	203,294
15-472-000-110	Bond Interest Expense-Series A of 2019	-	34,056	-	97,725	130,300	126,200	(4,100)	100%	122,000	117,700	114,475	111,175
15-472-000-200	Bond Issuance Costs - Series of 2019	-	57,857	-	-	-	-	-	#DIV/0!	-	-	-	-
15-472-000-201	Bond Issuance Costs - Series A of 2019		69,496										
15-472-000-300	Bond Amortization Expense-Series of 2014	(5,114)	(5,114)	(5,114)	-	(5,114)	-	5,114	-100%	-	-	-	-
15-472-000-305	Bond Amortization Expense-Series of 2019	-	553	-	415	829	829	0	#DIV/0!	829	829	829	829
15-472-000-310	Bond Amortization Expense-Series A of 2019	-	(4,984)	-	(3,323)	(6,645)	(6,645)	(0)	#DIV/0!	(6,645)	(6,645)	(6,645)	(6,645)
15-493-000-083	Depreciation Expense	493,902	516,652	-	-	-	-	-	#DIV/0!	-	-	-	-
	Loss on Disposal of Asset	-		-	-	-	-	-	#DIV/0!	-	-	-	-
Total Expenses		679,038	1,029,732	365,980	250,937	328,064	328,928	864	#DIV/0!	323,978	318,928	314,803	310,453
Transfers													
15-492-000-010	Transfer to Municipal Authority	-	-	-	-	-	-	-	0%	-	-	-	-
		-	-	-	-	-	-	-	0%	-	-	-	-
Total Expenses and Transfers Out		679,038	1,029,732	365,980	250,937	328,064	328,928	864	#DIV/0!	323,978	318,928	314,803	310,453
Net Income		(312,241)	(508,229)	196,914	(81,730)	247,730	245,016	(2,714)	#DIV/0!	250,016	250,016	260,016	260,016

ACT 209 FUND

DESCRIPTION OF SERVICES PROVIDED

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

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

The Act 209 Fund is projected to have a fund balance of approximately \$1,045,000 at December 31, 2020. At the end of 2021, the fund balance is projected to be approximately \$1,046,000 or an increase of 0.10%.

ACCOMPLISHMENTS IN 2020

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

GOALS FOR 2021

- Continue to monitor traffic volume and occupancy in and around the Township as it relates to the traffic signal system and future capital construction projects
- Coordinate with developers of land development projects in the review process in order to advance transportation related capital improvements projects required as a result of development growth.
- 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
2021 Budget

		Actual	Actual	Budget	Actual - 9/30/20	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2018	2019	2019	2020	2020	2021	'20 Bud	Inc/(Dec)	2022	2023	2024	2025
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	9,415	12,090	7,000	2,182	12,000	1,000	(11,000)	-92%	1,000	1,000	1,000	1,000
09-379-000-010	Transportation Impact Fees	74,688	142,374	-	354,768	478,470	-	(478,470)	-100%	-	-	-	-
09-380-000-000	Misc Revenue	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-395-000-200	Transfer from Capital Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Income		84,103	154,464	7,000	356,950	490,470	1,000	(489,470)	#DIV/0!	1,000	1,000	1,000	1,000
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		84,103	154,464	7,000	356,950	490,470	1,000	(489,470)	#DIV/0!	1,000	1,000	1,000	1,000

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