

Upper Uwchlan Township

County of Chester, Commonwealth of Pennsylvania



2023 Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Upper Uwchlan Township
Pennsylvania**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

TOP QUESTIONS RESIDENTS ASK

1. How much will my real estate taxes be in 2023?

- The real estate taxes you pay to Upper Uwchlan Township of 1.034 mills will remain unchanged from 2022 and has not been increased since 2006. Chester County's adopted budget for 2022 included a county tax of 4.551 mills. The County has not yet adopted a budget for 2023.
- The Downingtown Area School District increased their taxes by 3% for the 2022 – 2023 school year. Their new rate is 28.558 mills. So – total real estate taxes for properties in Upper Uwchlan Township is 34.143 mills.

2. Who is collecting real estate taxes for the Township in 2023?

- The Township authorized the Chester County Treasurer's Office to collect Township taxes beginning January 1, 2021. Township real estate bills will be mailed in early February and contain multiple methods of making payment on the back of the bill. Please check the Township's website for further information.
- Complete the rental form on the Township website, under "Parks and Facilities".

3. We enjoyed the outdoor movie nights this summer. What other community events does the Township host?

- The Park and Recreation Board hosts a variety of community recreation events each year, including "Light Up Upper Uwchlan", which is an annual tree lighting, an Easter Egg event, and summer movie nights. Events are posted on the calendar at Upperuwchlan-pa.gov/calendar. If you have suggestions for future events, let the Park and Recreation Board know.

4. Is there a place in the Township where we can play cricket?

- The Township does not have a proper cricket field, so some field users have made do playing the game on one of the Township's baseball fields. As potential improvements and renovations to Hickory Park are designed, the Township will explore the possibility of installing a cricket pitch.

5. What does it mean that the Police Department is accredited?

- The guidelines for accreditation are very stringent; 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.

6. 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. 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.

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 2020 census shows that there are 12,275 residents of the Township vs. 11,227 and 6,850 in the census' of 2010 and 2000, respectively. The Township experienced significant development during the first decade of this century. There are 4,395 residential dwellings in the Township with a median value of \$442,300. This compares to a median value in Chester County of \$357,100 and \$180,200 in the Commonwealth of Pennsylvania.

The median family income in Upper Uwchlan Township in 2019 was \$173,385 compared to \$100,214 and \$61,744 for Chester County and the Commonwealth of Pennsylvania, respectively. Whereas the County and Commonwealth experienced a small decrease in median family income since the last measurement period, Upper Uwchlan Township experienced a small increase. Township residents are well educated. High school graduates comprise 97.5% of the Township population; 71.1% have obtained a bachelor's degree or higher.

The ten largest employers in Upper Uwchlan provide approximately 1,900 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.

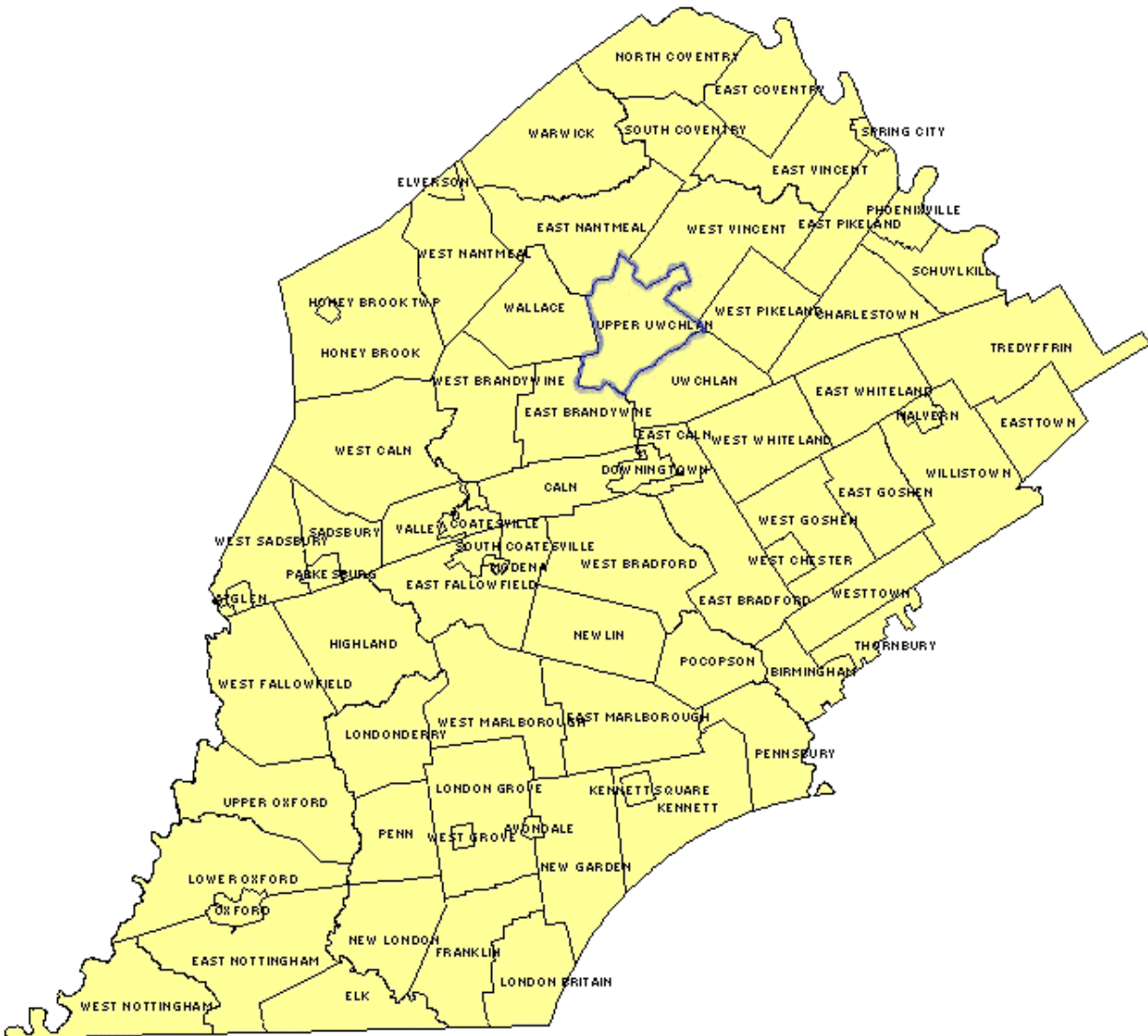
The Township owns over 90 acres of passive and active recreational land in four parks – Upland Farms (56 acres), Hickory Park (32 acres), Fellowship Fields (17 acres) and Larkins Field (7.2 acres). *Refer to the section on "Township Parks" for more information.*

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 Block Party was cancelled in 2020 and 2021 but a record turnout enjoyed the Block Party in 2022!)*

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



UPPER UWCHLAN TOWNSHIP'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

Governance - 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
- Become a vision and goal-driven organization that is accountable to the residents of the Township

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 - 2023**

Budget Summary for 2023 - 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 | \$ 1,884,500 | | | | | | | \$ 1,884,500 |
| Earned income taxes | 4,438,800 | | | | | | | 4,438,800 |
| Licenses and permits | 517,100 | | | | | | | 517,100 |
| Interest, dividends and rents | 57,000 | \$ 1,600 | \$ 10,000 | \$ 1,000 | \$ 7,000 | \$ 600 | \$ 1,000 | 78,200 |
| Intergovernmental revenues | 854,988 | 25,000 | 5,800 | - | 408,470 | - | - | 1,294,258 |
| Grant revenue | - | - | 100,000 | | | | | 100,000 |
| Charges for services/fees | 199,550 | 1,138,973 | - | - | - | - | 567,944 | 1,906,466 |
| Miscellaneous revenue/other | 270,500 | - | 5,000 | - | - | - | - | 275,500 |
| Total Revenues | 8,222,438 | 1,165,573 | 120,800 | 1,000 | 415,470 | 600 | 568,944 | 10,494,824 |
| Budgeted Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General government | 1,532,602 | - | - | - | - | - | - | 1,532,602 |
| Public Safety | 3,894,121 | - | 182,840 | - | - | - | - | 4,076,961 |
| Health and welfare | 57,174 | - | 34,000 | - | - | - | - | 91,174 |
| Public works - highways and streets | 1,297,812 | - | 149,800 | - | 415,000 | 298,632 | - | 2,161,244 |
| Public works - sanitation | - | 1,076,004 | - | - | - | - | - | 1,076,004 |
| Culture and recreation | 530,489 | - | 775,198 | - | - | - | - | 1,305,687 |
| Other | 15,000 | - | (12,355) | - | - | - | (4,016) | (1,371) |
| Debt service: | | | | | | | | - |
| Principal | - | - | - | - | - | - | - | - |
| Interest | - | - | 185,000 | - | - | - | 322,944 | 507,944 |
| Total Expenditures | 7,327,198 | 1,076,004 | 1,314,483 | - | 415,000 | 298,632 | 318,928 | 10,750,244 |
| Excess (Deficiency) of Revenues over (under) Expenditures | 895,240 | 89,569 | (1,193,683) | 1,000 | 470 | (298,032) | 250,016 | (255,419) |
| Other Financing Sources (Uses) | | | | | | | | |
| Transfers in | - | - | 535,000 | - | - | 300,000 | - | 835,000 |
| Transfers out | 750,000 | 85,000 | - | - | - | - | - | 835,000 |
| Total Other Financing Sources (Uses) | (750,000) | (85,000) | 535,000 | - | - | 300,000 | - | - |
| Net Change in Fund Balances | 145,240 | 4,569 | (658,683) | 1,000 | 470 | 1,968 | 250,016 | (255,419) |
| Fund Balances, Beginning of year (1/1/2023) | 6,856,288 | 796,694 | 1,225,111 | 1,045,697 | 1,153,543 | 422,614 | 16,758,461 | 28,258,408 |
| Fund Balances, End of Year (12/31/2023) | \$ 7,001,529 | \$ 801,263 | \$ 566,428 | \$ 1,046,697 | \$ 1,154,013 | \$ 424,582 | \$ 17,008,477 | \$ 28,002,989 |

**Upper Uwchlan Township
Budget - 2023**

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, 2021 | updated - 9/20/22 | \$ 7,348,015 | \$ 623,502 | \$ 541,615 | \$ 1,045,390 | \$ 850,373 | \$ 227,962 | \$ 16,838,316 | \$ 27,475,173 |
| Net income through Sept. 30, 2022 (excludes transfers in/out) | | 1,693,273 | 421,466 | (707,951) | 300 | 328,020 | (48,438) | (79,860) | 1,606,810 |
| <u>Transfers through Sept. 30, 2022:</u> | | | | | | | | | |
| To Capital Fund | | (1,500,000) | - | 1,500,000 | - | - | - | - | - |
| To Water Resource Protection Fund | | (245,000) | - | - | - | - | 245,000 | - | - |
| <u>Planned transfers through Dec. 31, 2022</u> | | | | | | | | | |
| To Capital Fund | | - | (100,000) | 100,000 | - | - | - | - | - |
| To Capital Fund - debt reduction | | - | - | - | - | - | - | - | - |
| To Water Resource Protection Fund | | - | - | - | - | - | - | - | - |
| To Municipal Authority | | - | - | - | - | - | - | - | - |
| Projected net income (loss) - 4Q 2022 | | (440,000) | (148,274) | (208,553) | 7 | (24,850) | (1,910) | 5 | (823,575) |
| Projected Fund Balance, December 31, 2022 | | \$ 6,856,288 | \$ 796,694 | \$ 1,225,111 | \$ 1,045,697 | \$ 1,153,543 | \$ 422,614 | \$ 16,758,461 | \$ 28,258,408 |
| Fund Balance, December 31, 2022 | | 6,856,288 | 796,694 | 1,225,111 | 1,045,697 | 1,153,543 | 422,614 | 16,758,461 | 28,258,408 |
| Budgeted net income | | 895,240 | 89,569 | (1,193,683) | 1,000 | 470 | (298,032) | 250,016 | (255,419) |
| <u>Transfers budgeted:</u> | | | | | | | | | |
| To Capital Fund | | (450,000) | (85,000) | 535,000 | - | - | - | - | - |
| To Water Resource Protection Fund | | (300,000) | - | - | - | - | 300,000 | - | - |
| To Municipal Authority - construction | | - | - | - | - | - | - | - | - |
| Projected Fund Balance, December 31, 2023 | | \$ 7,001,529 | \$ 801,263 | \$ 566,428 | \$ 1,046,697 | \$ 1,154,013 | \$ 424,582 | \$ 17,008,477 | \$ 28,002,989 |
| Projected Change in Fund Balance | | \$ 145,240 | \$ 4,569 | \$ (658,683) | \$ 1,000 | \$ 470 | \$ 1,968 | \$ 250,016 | \$ (255,419) |
| Percentage change in Fund Balance | | 2.12% | 0.57% | -53.77% | 0.10% | 0.04% | 0.47% | 1.49% | -0.90% |
| <u>Fund Balance Retention:</u> | | | | | | | | | |
| General operating expenditures (budgeted) in 2023 (not including transfers) | | 7,327,198 | | | | | | | |
| Fund balance retention - per policy at 35% (Fund balance must equal or exceed this amount) | | \$ 2,564,519 | | | | | | | |

**UPPER UWCHLAN TOWNSHIP
2023 BUDGET
CASH FLOW PROJECTION**

| | Actual 2021 | Actual 9/30/2022* | Projected 12/31/2022 (3 months) | 2023 | 2024 | 2025 | 2026 | 2027 |
|--|------------------|----------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| General Fund | | | | | | | | |
| Beginning General Fund | \$ 6,622,423 | \$ 7,577,819 | \$ 8,055,694 | \$ 7,615,694 | \$ 7,760,935 | \$ 8,105,861 | \$ 8,452,010 | \$ 8,870,423 |
| Accrual adjustment | 641,158 | 529,602 | - | - | - | - | - | - |
| Revenue | 9,123,757 | 7,159,096 | 1,100,000 | 8,222,438 | 8,119,714 | 8,212,766 | 8,303,628 | 8,395,838 |
| Expense | (6,569,175) | (5,465,823) | (1,540,000) | (7,327,198) | (7,274,788) | (7,466,616) | (7,685,215) | (7,908,220) |
| Transfer to Water Resource Protection Fu | - | (245,000) | - | (300,000) | - | - | - | - |
| Transfer to Capital - Turf Field cash | - | - | - | - | - | - | - | - |
| Transfer to Capital | (2,240,344) | (1,500,000) | - | (450,000) | (500,000) | (400,000) | (200,000) | - |
| Ending General Fund Cash | 7,577,819 | 8,055,694 | 7,615,694 | 7,760,935 | 8,105,861 | 8,452,010 | 8,870,423 | 9,358,042 |
| Solid Waste Fund | | | | | | | | |
| Beginning Solid Waste Cash: | 784,010 | 666,423 | 906,033 | 612,043 | 616,612 | 685,708 | 754,293 | 814,822 |
| Accrual adjustment | (131,084) | (181,856) | - | - | - | - | - | - |
| Revenue | 1,086,135 | 1,101,821 | 25,000 | 1,165,573 | 1,190,173 | 1,190,373 | 1,190,573 | 1,190,773 |
| Expense | (972,638) | (680,355) | (218,990) | (1,076,004) | (1,041,077) | (1,041,787) | (1,050,044) | (1,052,723) |
| Reduction of long term debt (4Q) | - | - | - | - | - | - | - | - |
| Transfer to Capital | (100,000) | - | (100,000) | (85,000) | (80,000) | (80,000) | (80,000) | (80,000) |
| Ending Solid Waste Fund Cash | 666,423 | 906,033 | 612,043 | 616,612 | 685,708 | 754,293 | 814,822 | 872,871 |
| Liquid Fuels | | | | | | | | |
| Beginning Liquid Fuels Cash: | 752,594 | 855,249 | 1,184,220 | 1,159,370 | 1,159,840 | 1,227,550 | 1,305,260 | 1,392,970 |
| Accrual adjustment | (4,877) | 951 | - | - | - | - | - | - |
| Revenue | 388,864 | 402,568 | 150 | 415,470 | 432,710 | 442,710 | 452,710 | 462,710 |
| Expense | (281,332) | (74,548) | (25,000) | (415,000) | (365,000) | (365,000) | (365,000) | (365,000) |
| Transfer from General Fund | - | - | - | - | - | - | - | - |
| Ending Liquid Fuels Fund Cash | 855,249 | 1,184,220 | 1,159,370 | 1,159,840 | 1,227,550 | 1,305,260 | 1,392,970 | 1,490,680 |
| Act 209 Fund | | | | | | | | |
| Beginning Act 209 Fund Cash: | 1,026,143 | 1,045,390 | 1,045,690 | 1,045,697 | 1,046,697 | 1,047,697 | 1,048,697 | 1,049,697 |
| Accrual adjustment | 18,672 | - | - | - | - | - | - | - |
| Revenue | 575 | 300 | 7 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Transfer from Capital Fund | - | - | - | - | - | - | - | - |
| Expense | - | - | - | - | - | - | - | - |
| Ending Act 209 Fund Balance Cash | 1,045,390 | 1,045,690 | 1,045,697 | 1,046,697 | 1,047,697 | 1,048,697 | 1,049,697 | 1,050,697 |
| Water Resource Protection Fund | | | | | | | | |
| Beginning Storm Water Mgt Fund Cash: | 29,922 | 216,941 | 434,473 | 432,563 | 734,531 | 914,530 | 1,468,118 | 2,018,902 |
| Accrual adjustment | (11,688) | 11,269 | - | - | - | - | - | - |
| Revenue | 290,497 | 254,740 | 90 | 300,600 | 377,820 | 754,140 | 754,140 | 754,140 |
| Expense | (91,790) | (48,477) | (2,000) | (298,632) | (197,821) | (200,552) | (203,356) | (206,236) |
| Transfer from General Fund | - | - | - | 300,000 | - | - | - | - |
| Transfer from Municipal Authority | - | - | - | - | - | - | - | - |
| Ending Water Resource Protection Fund | 216,941 | 434,473 | 432,563 | 734,531 | 914,530 | 1,468,118 | 2,018,902 | 2,566,806 |
| Sewer Fund | | | | | | | | |
| Beginning Sewer Fund Cash: | 106,857 | 106,423 | 105,954 | 105,459 | 106,959 | 108,459 | 109,959 | 111,459 |
| Accrual adjustment | 9,587 | 81,999 | - | - | - | - | - | - |
| Purchase of capital assets | - | - | - | - | - | - | - | - |
| Bond issuance costs | - | - | - | - | - | - | - | - |
| Principal pay'ts Bonds-Series of 2019 | (30,000) | - | (30,000) | (30,000) | (35,000) | (35,000) | (35,000) | (35,000) |
| Principal pay'ts Bonds-Series A of 2019 | (220,000) | - | (215,000) | (215,000) | (220,000) | (220,000) | (225,000) | (235,000) |
| Interest income | 66 | 31 | 5 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Interest expense | (332,527) | (245,995) | (163,997) | (322,944) | (318,819) | (314,469) | (309,019) | (303,119) |
| Revenue - from Municipal Authority | 572,940 | 163,996 | 408,997 | 567,944 | 573,819 | 569,469 | 569,019 | 573,119 |
| Other cash receipts | - | - | - | - | - | - | - | - |
| Misc. Expense | (500) | (500) | (500) | (500) | (500) | (500) | (500) | (500) |
| Transfer from General Fund | - | - | - | - | - | - | - | - |
| Transfer (to)/from Municipal Authority | - | - | - | - | - | - | - | - |
| Ending Sewer Fund Balance Cash | 106,423 | 105,954 | 105,459 | 106,959 | 108,459 | 109,959 | 111,459 | 112,959 |

**UPPER UWCHLAN TOWNSHIP
2023 BUDGET
CASH FLOW PROJECTION**

| | Actual | Actual | Projected | | | | | |
|--|--------|------------|------------|------|------|------|------|------|
| | 2021 | 9/30/2022* | 12/31/2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | | | (3 months) | | | | | |

Capital Fund

| | | | | | | | | |
|---------------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Capital Fund Cash: | 1,353,644 | 752,068 | 1,325,986 | 825,986 | 639,948 | 1,134,948 | 1,529,948 | 1,734,948 |
| Accrual adjustment | 356,574 | (353,902) | - | - | - | - | - | - |
| Proceeds of GO Bonds - Series of 2019 | - | - | - | - | - | - | - | - |
| Debt issuance costs - 2019 Bonds | (409,958) | - | - | - | - | - | - | - |
| Other Financing Sources | - | 17,689 | - | - | - | - | - | - |
| Transfers from/(to): | | | | | | | | |
| General Fund | 1,500,000 | 1,500,000 | - | 450,000 | 500,000 | 400,000 | 200,000 | - |
| General Fund - Turf Field Replacement | 291,447 | - | - | - | - | - | - | - |
| General Fund - Upland Sewer | 203,897 | - | - | - | - | - | - | - |
| Solid Waste | 100,000 | - | 100,000 | 85,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| Act 209 Fund | - | - | - | - | - | - | - | - |
| Sale of fixed assets | 30,409 | 43,900 | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Interest | 705 | 136 | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Other income | - | 17,689 | - | 5,800 | - | - | - | - |
| Township properties: | | | | | | | | |
| Township building | (315) | (5,990) | - | - | (5,000) | (5,000) | (5,000) | (5,000) |
| Public Works building | - | (18,615) | - | - | - | - | - | - |
| Milford Road property | - | (18,615) | - | - | - | - | - | - |
| Township - general items | - | - | - | - | (5,000) | (5,000) | (5,000) | (5,000) |
| Police Vehicles | (52,439) | (156,052) | - | (182,840) | (50,000) | (50,000) | (40,000) | (40,000) |
| Police - Other Capital Purchases | - | - | - | - | - | - | - | - |
| Purchase Codes Dept. vehicle | - | (30,517) | - | (34,000) | - | - | - | - |
| Public Works Equipment/truck | (205,106) | (195,448) | - | (149,800) | - | - | - | - |
| Parks: | | | | | | | | |
| General | - | (720) | - | (25,198) | (15,000) | (15,000) | (15,000) | (15,000) |
| Hickory Park | - | - | - | (500,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| Fellowship Fields | - | (10,000) | - | - | (15,000) | (15,000) | (15,000) | (15,000) |
| Upland Farms | (2,416,790) | (205,732) | (600,000) | 200,000 | (5,000) | (5,000) | (5,000) | (5,000) |
| Larkins Field | - | - | - | - | - | - | - | - |
| Eagle Crossroads | - | - | - | - | - | - | - | - |
| Trails | - | (1,155) | - | (50,000) | - | - | - | - |
| Eagle Village Trail Extension | - | - | - | - | - | - | - | - |
| Lyndell Road Bridge | - | - | - | - | - | - | - | - |
| Traffic Signals | - | (8,750) | - | - | - | - | - | - |
| Emergency Management | - | - | - | - | - | - | - | - |
| Principal on GO Bonds-Series of 2019 | - | - | (220,000) | (225,000) | (235,000) | (240,000) | (245,000) | (255,000) |
| Interest on GO Bonds-Series of 2019 | - | (142,875) | (47,625) | (185,000) | (178,250) | (171,200) | (164,000) | (154,200) |

| | | | | | | | | |
|---------------------------------|----------------|------------------|----------------|----------------|------------------|------------------|------------------|------------------|
| Ending Capital Fund Cash | 752,068 | 1,325,986 | 825,986 | 639,948 | 1,134,948 | 1,529,948 | 1,734,948 | 1,739,948 |
|---------------------------------|----------------|------------------|----------------|----------------|------------------|------------------|------------------|------------------|

| | | | | | | | | |
|--------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Beginning Cash UUT | 10,538,814 | 10,896,949 | 12,517,623 | 11,258,790 | 11,224,032 | 12,201,763 | 13,090,208 | 13,862,860 |
| Ending Cash UUT | 10,896,949 | 12,517,623 | 11,258,790 | 11,224,032 | 12,201,763 | 13,090,208 | 13,862,860 | 14,512,238 |

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.

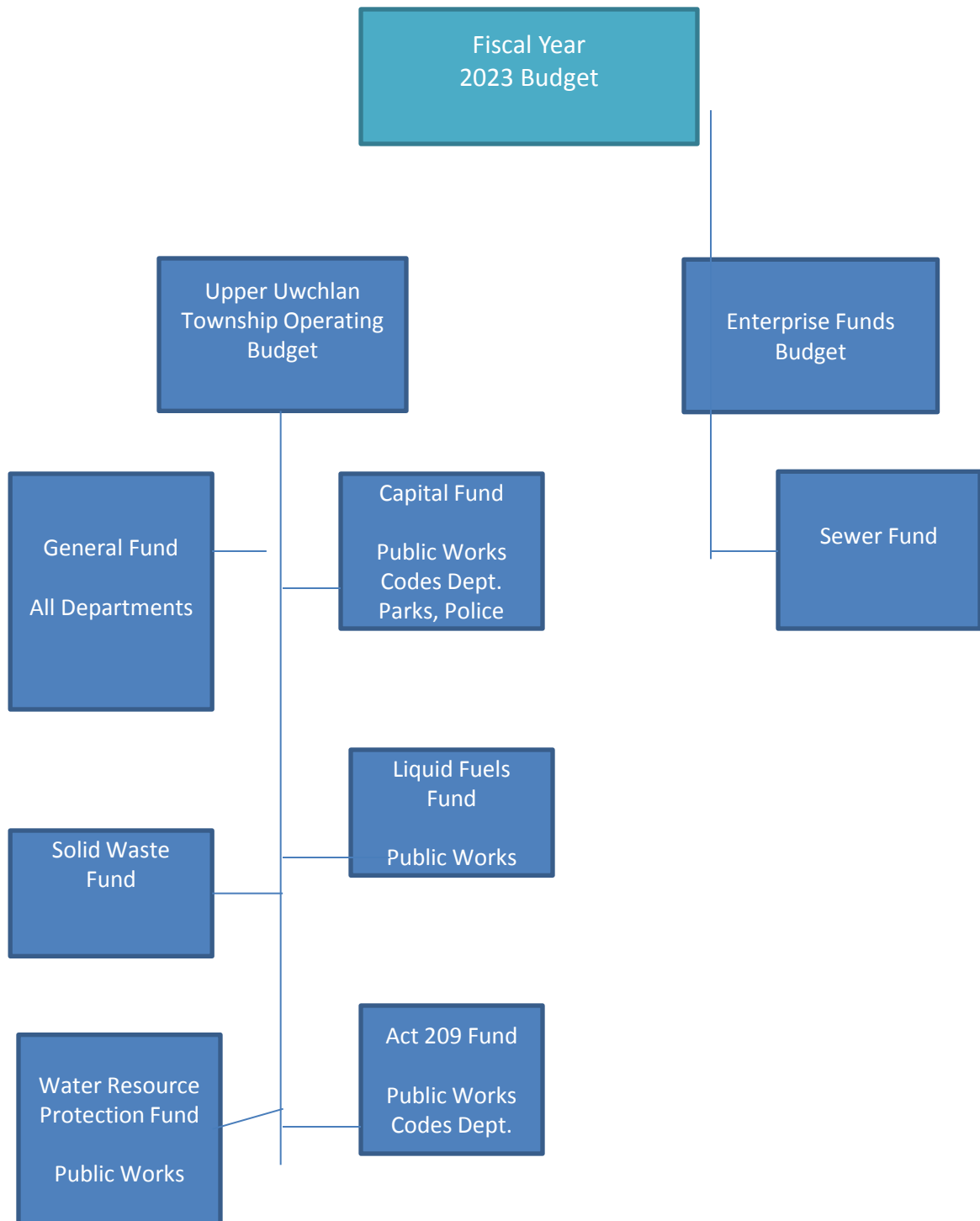
FIDUCIARY FUNDS

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 2022 actuals in preparation for 2023 budget meetings | August 24, 2022 | |
| Department heads notify Treasurer and Township Manager of any large increases they are submitting in the 2023 Budget (ie – personnel, capital) | August 31, 2022 | |
| 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, 2022 | |
| Department heads submit data for 2023/2022 actual performance measures | September 8, 2022 | |
| Department heads meet with Township Manager and Treasurer to review goals for 2023 | September 20, 2022 | |
| Treasurer incorporates requests from department heads into budget and updates minor expense line items | September 28, 2022 | |
| Capital budget items are reviewed | October 6, 2022 | |
| Treasurer prepares and delivers the initial 2023 Budget package to the Board of Supervisors for their review | October 11, 2022 | |
| Initial presentation of the 2023 Budget to the Board of Supervisors for the following departments: <i>Police</i> <i>Codes</i> <i>Public Works</i> <i>Solid Waste Fund</i> <i>Liquid Fuels Fund</i> <i>Parks</i> | October 11, 2022 (public Workshop) | |

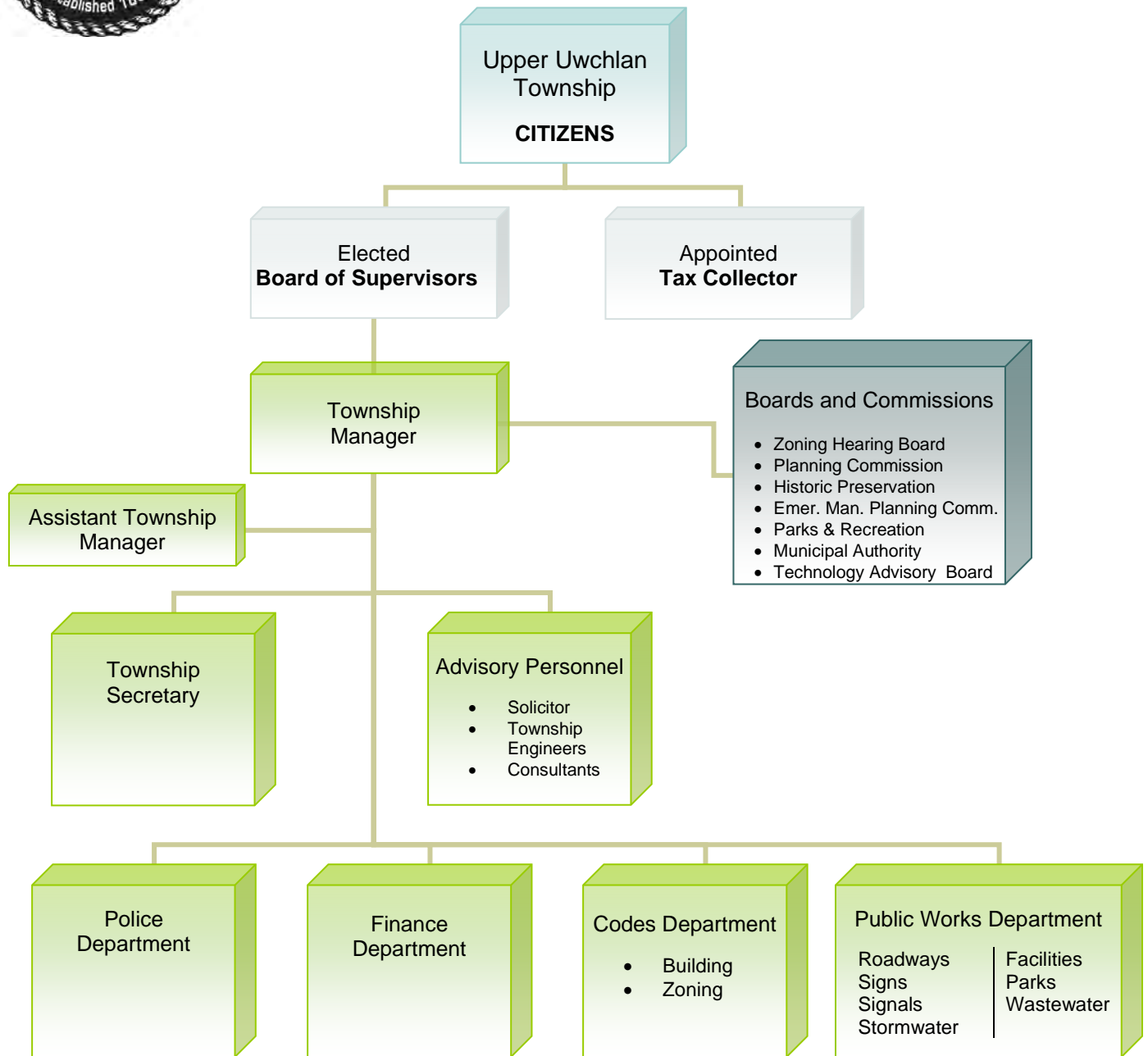
| Activity | Recommended Date | Date Required by Statute |
|--|-------------------------------------|--------------------------|
| The following departments present their budgets to the Board of Supervisors: <i>General Government</i> <i>Executive</i> <i>Audit & Tax</i> <i>Legal and Computer</i> <i>Engineering</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 8, 2022 | |
| Township Manager requests Supervisors to authorize advertising the budget | November 15, 2022 (public workshop) | |
| Budget is advertised in the Daily Local News as required by Pa. Statute (20 business days prior) | November 17, 2022 | November 17, 2022 |
| Supervisors discuss budget, request any final changes (if necessary) | December 13, 2022 | |
| Township Manager presents the final budget to the Supervisors and recommends voting to accept it | December 19, 2022 (public meeting) | December 31, 2022 |

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

| | 2023 | 2022 | 2021 |
|-----------------------------|-------------|-------------|-------------|
| Full Time: | | | |
| Executive | 6 | 6 | 6 |
| Codes Department | 3 | 3 | 3 |
| Police Department | 15 | 15 | 12 |
| Public Works Department | 7 | 7 | 7 |
| Public Works – Facilities | 3 | 3 | 3 |
| Total | 34 | 34 | 31 |
| | | | |
| Part Time/Seasonal: | | | |
| Executive | 1 | 0 | 0 |
| Codes Department | 0 | 0 | 0 |
| Police Department | 1 | 2 | 2 |
| Public Works Department | 0 | 0 | 0 |
| Public Works – Facilities * | 0 | 0 | 0 |
| Total | 2 | 2 | 2 |

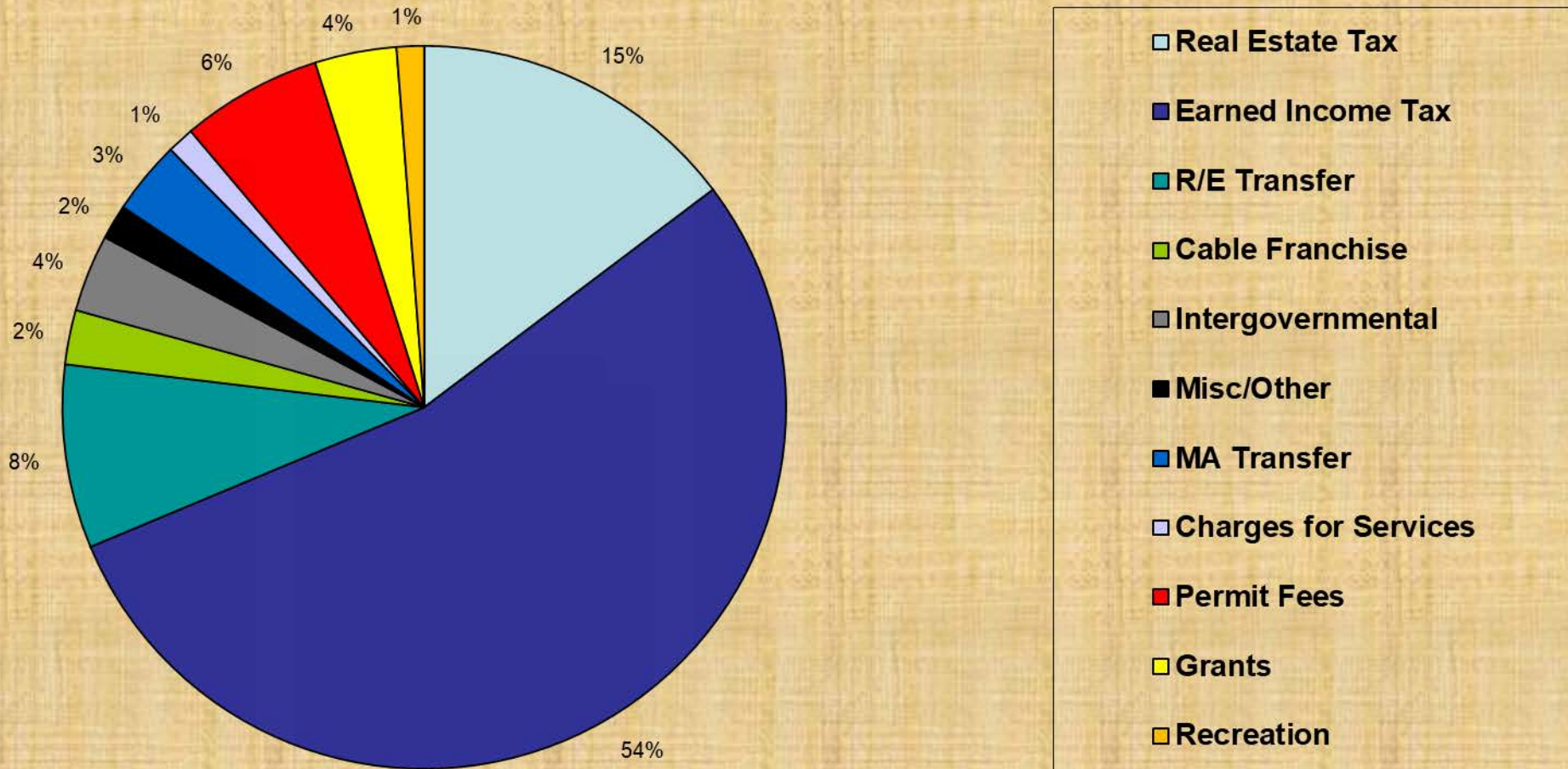
Statistics are as of the end of each year presented. The Public Works Department hires three to four seasonal workers during the summer months – usually May through September - to maintain the grass in the Township parks and near roadways. They are not included in the numbers presented above because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

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

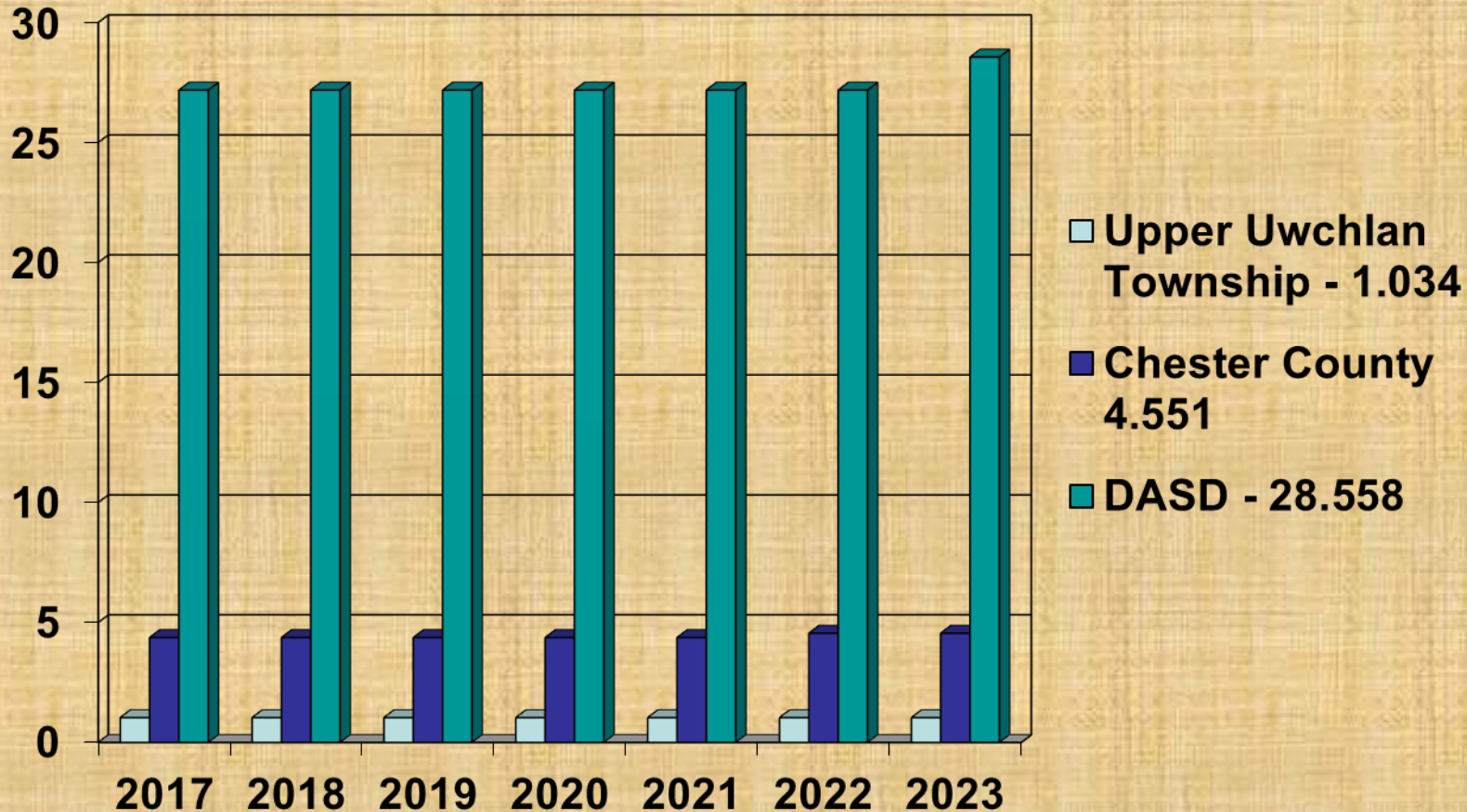
**UPPER UWCHLAN TOWNSHIP
2023 BUDGET SUMMARY - GENERAL FUND**

| | Actual 2020 | Actual 2021 | Budget 2021 | Actual YTD 9/30/22 | Budget 2022 | Budget 2023 | \$ Inc/(Dec) 22 Budget | % Inc/(Dec) | Budget 2024 | Budget 2025 | Budget 2026 | Budget 2027 |
|--|--------------------|--------------------|------------------|-----------------------|--------------------|------------------|---------------------------|----------------|------------------|------------------|------------------|------------------|
| INCOME | | | | | | | | | | | | |
| Total 301 PROPERTY TAXES | 1,102,181 | 1,092,549 | 1,008,100 | 1,181,926 | 1,055,100 | 1,144,000 | 88,900 | 8% | 1,119,000 | 1,124,000 | 1,124,000 | 1,124,000 |
| Total 301.7 HYDRANT TAX | 67,030 | 67,991 | 65,000 | 391 | 65,000 | 65,500 | 500 | 1% | 66,500 | 66,500 | 66,500 | 66,500 |
| Total 310 EARNED INC & TRANSFER TAX | 4,801,964 | 5,912,474 | 4,465,636 | 4,433,556 | 4,694,240 | 5,113,800 | 419,560 | 9% | 5,202,576 | 5,293,128 | 5,385,490 | 5,479,700 |
| Total 320 PERMITS | 723,001 | 754,467 | 442,100 | 493,692 | 517,100 | 517,100 | - | 0% | 552,100 | 552,100 | 552,100 | 552,100 |
| Total 321 CABLE FRANCHISE FEES | 213,407 | 203,214 | 220,000 | 150,618 | 210,000 | 200,000 | (10,000) | -5% | 198,000 | 196,000 | 194,000 | 192,000 |
| Total 331 FINES/394 POLICE ACTIVITY | 59,813 | 66,185 | 50,500 | 55,203 | 50,500 | 57,500 | 7,000 | 14% | 57,500 | 57,500 | 57,500 | 57,500 |
| Total 341 INTEREST EARNNGS | 54,363 | 29,128 | 35,000 | 21,824 | 33,000 | 33,000 | - | 0% | 33,000 | 33,000 | 33,000 | 33,000 |
| 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 | 465 | 203,266 | - | - | 618,752 | 300,000 | (318,752) | -52% | 100,000 | 100,000 | 100,000 | 100,000 |
| Total 355/356 INTERGOVERNMENTAL REVENUES | 308,285 | 294,513 | 302,600 | 341,073 | 282,600 | 284,300 | 1,700 | 1% | 284,300 | 284,300 | 284,300 | 284,300 |
| Total 361 CHARGES FOR SERVICE/FEES | (4,677) | 84,152 | 88,850 | 71,714 | 98,850 | 98,850 | - | 0% | 98,350 | 98,350 | 98,350 | 98,350 |
| Total 367 CULTURE & RECREATION | 43,442 | 87,238 | 85,700 | 100,914 | 90,700 | 100,700 | 10,000 | 11% | 100,700 | 100,200 | 100,700 | 100,700 |
| Total 380 MISC INCOME | 1,089,485 | 43,166 | 8,000 | 32,295 | 8,000 | 13,000 | 5,000 | 63% | 13,000 | 13,000 | 13,000 | 13,000 |
| Total 392 INTERFUND TRANSFER | 245,253 | 281,554 | 264,736 | 257,890 | 272,707 | 270,688 | (2,019) | -1% | 270,688 | 270,688 | 270,688 | 270,688 |
| Total Income | 8,728,012 | 9,143,897 | 7,060,222 | 7,159,096 | 8,020,549 | 8,222,438 | 201,889 | 3% | 8,119,714 | 8,212,766 | 8,303,628 | 8,395,838 |
| EXPENSES | | | | | | | | | | | | |
| Total 400 GENERAL GOVERNMENT | 79,578 | 389,841 | 73,287 | 75,330 | 78,207 | 86,148 | 7,941 | 10% | 86,148 | 86,148 | 86,148 | 86,148 |
| Total 401 EXECUTIVE | 753,868 | 809,371 | 802,042 | 608,248 | 839,941 | 818,706 | (21,235) | -3% | 840,914 | 864,046 | 889,459 | 915,777 |
| Total 402 AUDIT | 30,900 | 24,700 | 23,700 | 24,700 | 25,700 | 25,700 | - | 0% | 26,700 | 27,700 | 28,700 | 28,700 |
| Total 403 TAX COLLECTION | 11,630 | 15,265 | 8,500 | 8,283 | 12,900 | 12,900 | - | 0% | 12,900 | 12,900 | 12,900 | 12,900 |
| Total 404 LEGAL | 58,662 | 69,275 | 55,000 | 60,688 | 60,000 | 60,000 | - | 0% | 60,000 | 60,000 | 60,000 | 60,000 |
| Total 407 COMPUTER | 122,507 | 133,642 | 141,480 | 95,911 | 160,000 | 163,121 | 3,121 | 2% | 153,121 | 153,121 | 153,121 | 153,121 |
| Total 408 ENGINEERING | 69,018 | 124,723 | 169,500 | 84,182 | 788,252 | 169,500 | (618,752) | -78% | 194,500 | 194,500 | 194,500 | 194,500 |
| Total 409 TOWNSHIP PROPERTIES | 216,879 | 165,229 | 187,102 | 121,567 | 186,123 | 198,953 | 12,830 | 7% | 193,453 | 193,453 | 193,453 | 193,453 |
| Total 410 POLICE EXPENSES | 2,319,097 | 2,462,025 | 2,413,496 | 2,063,378 | 2,779,019 | 2,977,950 | 198,931 | 7% | 3,046,440 | 3,158,963 | 3,287,388 | 3,424,270 |
| Total 411-412 FIRE & AMBULANCE | 534,246 | 370,618 | 378,137 | 589,880 | 613,808 | 504,770 | (109,038) | -18% | 479,770 | 479,770 | 479,770 | 479,770 |
| Total 413 CODES ADMINISTRATION | 374,109 | 341,821 | 350,701 | 261,048 | 364,965 | 391,089 | 26,124 | 7% | 402,226 | 416,939 | 438,099 | 452,858 |
| Total 414 PLANNING & ZONING | 3,670 | 16,600 | 39,300 | 41,709 | 89,300 | 89,300 | - | 0% | 18,300 | 18,300 | 18,300 | 18,300 |
| Total 415/422/456 EMERGENCY OPERATIONS/OTHER | 37,141 | 37,736 | 64,828 | 30,135 | 64,967 | 65,024 | 57 | 0% | 44,667 | 44,815 | 44,967 | 45,123 |
| Total 433 SIGNS | 4,686 | 5,307 | 6,000 | 9,561 | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 |
| Total 434 SIGNALS | 24,550 | 43,656 | 35,200 | 8,185 | 35,200 | 35,200 | - | 0% | 25,000 | 25,000 | 25,000 | 25,000 |
| Total 438 PUBLIC WORKS | 856,967 | 1,194,165 | 1,286,473 | 1,050,851 | 1,310,754 | 1,177,346 | (133,408) | -10% | 1,215,460 | 1,255,771 | 1,298,219 | 1,343,109 |
| Total 454 PARK & RECREATION | 323,444 | 381,424 | 460,579 | 330,898 | 491,979 | 530,489 | 38,510 | 8% | 465,689 | 465,689 | 465,689 | 465,689 |
| Total 459 HISTORICAL COMMISSIONS/EAC | 1,177 | 3,435 | 5,000 | 1,357 | 5,000 | 15,000 | 10,000 | 200% | 13,500 | 13,500 | 13,500 | 13,500 |
| Total Expenses before Operating Transfers | 5,822,129 | 6,588,832 | 6,500,325 | 5,465,911 | 7,912,115 | 7,327,198 | (584,917) | -7% | 7,284,788 | 7,476,616 | 7,695,215 | 7,918,220 |
| Net Income before Operating Transfers | 2,905,883 | 2,555,065 | 559,897 | 1,693,185 | 108,434 | 895,240 | 786,806 | 726% | 834,926 | 736,149 | 608,414 | 477,618 |
| Total Operating Transfers | (1,518,000) | (2,240,344) | (818,000) | (1,745,000) | (1,145,000) | (750,000) | 395,000 | -34% | (500,000) | (400,000) | (200,000) | - |
| Total Expenditures | 7,340,129 | 8,829,176 | 7,318,325 | 7,210,911 | 9,057,115 | 8,077,198 | (979,917) | -11% | 7,784,788 | 7,876,616 | 7,895,215 | 7,918,220 |
| Net Income - General Fund | 1,387,883 | 314,721 | (258,103) | (51,815) | (1,036,566) | 145,240 | 1,181,806 | -114% | 334,926 | 336,149 | 408,414 | 477,618 |
| <u>Solid Waste Fund</u> | | | | | | | | | | | | |
| Revenues | 1,100,261 | 1,086,135 | 1,096,444 | 1,036,284 | 1,141,331 | 1,165,573 | 24,242 | 2% | 1,190,173 | 1,190,373 | 1,190,573 | 1,190,773 |
| Expenses | (933,990) | (972,638) | (914,796) | (708,954) | (1,045,522) | (1,076,004) | (30,482) | 3% | (1,041,077) | (1,041,787) | (1,050,044) | (1,052,723) |
| Operating transfers | (150,000) | (100,000) | (150,000) | - | (100,000) | (85,000) | 15,000 | -15% | (80,000) | (80,000) | (80,000) | (80,000) |
| Net Income - Solid Waste Fund | 16,271 | 13,497 | 31,648 | 327,330 | (4,191) | 4,569 | 8,760 | -209% | 69,096 | 68,586 | 60,528 | 58,050 |
| COMBINED NET INCOME | 1,404,154 | 328,218 | (226,455) | 275,515 | (1,040,757) | 149,809 | 1,190,566 | -114% | 404,021 | 404,735 | 468,942 | 535,668 |

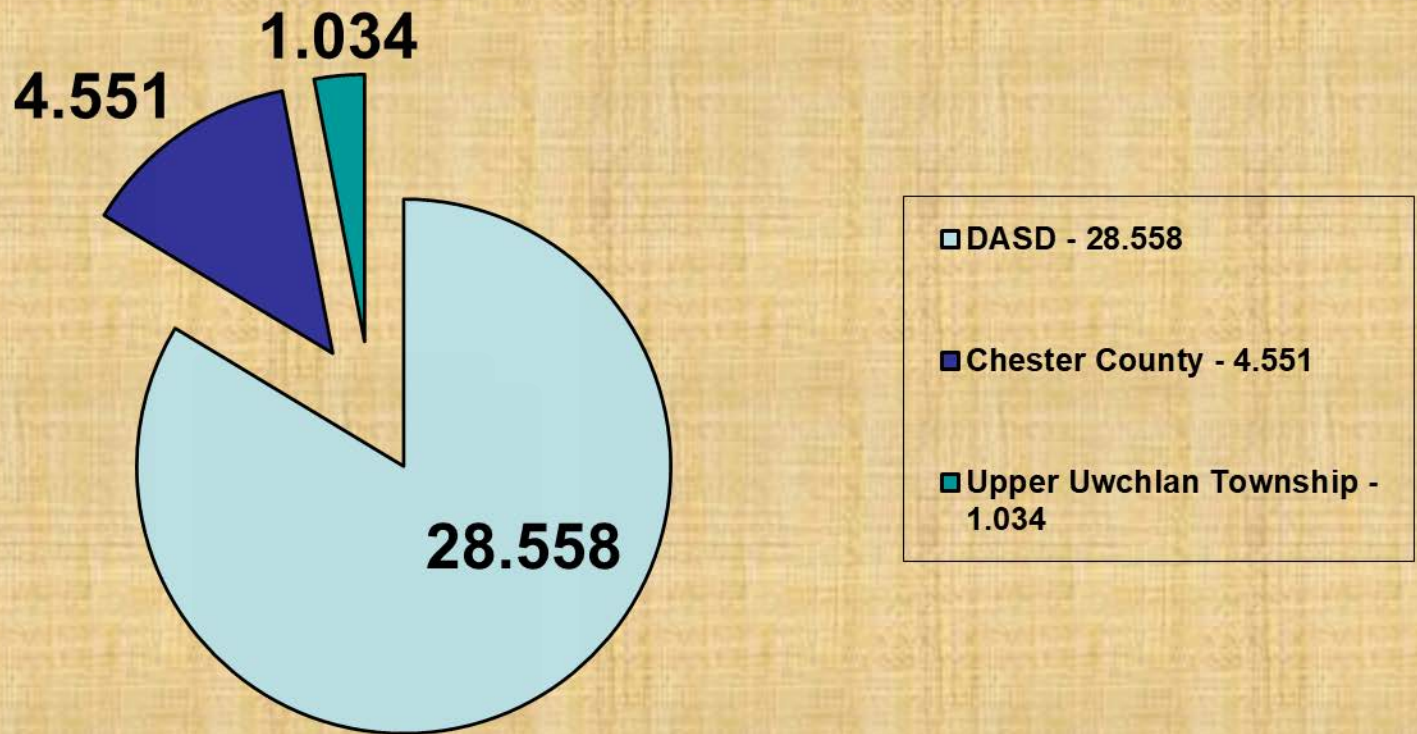
2023 General Fund Revenues



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 2023

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 as required by Pennsylvania law. However, the Township has retained the services of the Chester County Treasurer's office to prepare and mail the Township tax bills, collect the taxes and report delinquencies to the County Tax Claim Bureau. 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. The Downingtown Area School District increased real estate taxes for their fiscal year July 1, 2022 to June 30, 2023 by 3% in May, 2022. A property owner in Upper Uwchlan Township will pay the following in real estate tax millage:*

| | |
|--|---------------|
| School taxes – Downingtown Area School District (DASD) | 28.558 |
| County taxes – Chester County* | 4.551 |
| Township taxes – Upper Uwchlan Township | <u>1.034</u> |
| Total | 34.143 |

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 2023.** The 2023 budget includes anticipated revenue in the amount of **\$1,144,000** 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 2022. The County has not yet adopted a Budget for 2023.

Hydrant taxes are assessed to properties that are within 750 feet of a fire hydrant. The rate is .087 mills and **\$65,500** has been budgeted as revenue for 2023.

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 2023, budgeted revenue of **\$675,000** was based on revenue received in prior years and includes expected new construction in 2023.

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 2023 is **\$4,438,800** (net of commissions to Keystone) – an increase of 10% from 2022.

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 **\$61,200** for 2023.

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 **\$200,000** for 2023 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 2023 is **\$517,100** 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 2023 in the amount of \$50,000 from these fines.

Interest

The Township invests its funds in interest bearing accounts and instruments. Earnings rates will fluctuate depending upon the interest rates received. The General Fund checking account 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 2.00% through July, 2023. With the Federal Reserve increasing interest rates to fight inflation, we estimated that interest income will be **\$40,000** in 2023.

Rents and Royalties

The Township has a lease agreement with Chester County for a cell tower on which is located on Township owned property. The terms of the 20 year lease includes a rental payment of \$2,000 each month to the Township.

Grants

In 2021, the Federal government passed the American Rescue Plan Act of 2021 which provides funding to State and Local governments. Upper Uwchlan Township was allocated \$1,237,504.10 which is paid over a two year period. The Township received its total allocation during 2021 and 2022; however it was recorded as deferred revenue and will be included in revenue as offsetting expenses are incurred. For the 2023 Budget, **\$300,000** is expected to be spent and has been included in revenue under State Grants.

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 **\$6,500**. These payments are meant to compensate the Township for foregone tax revenues due to the tax-exempt status of public utility land within the Township. The utilities are exempt from paying real 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 **\$182,000**) which must be deposited into the defined benefit police and non-uniform pension plans. 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 **\$92,850**. 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 2023.

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 **\$15,000** in donations towards the annual community Block Party that is held in June. The Upland Farms Community Barn renovations were completed in 2021 and it became available for rent to local organizations or families for private events in 2022. Expected revenue in 2023 is **\$10,000**. Total revenues budgeted for 2023 are **\$100,700**.

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 reimbursement for 2023 is approximately **\$270,688**.

Revenues from the General Fund comprise 73.5 of total budgeted revenues in 2023.

Solid Waste Fund

Trash and Recycling Fees

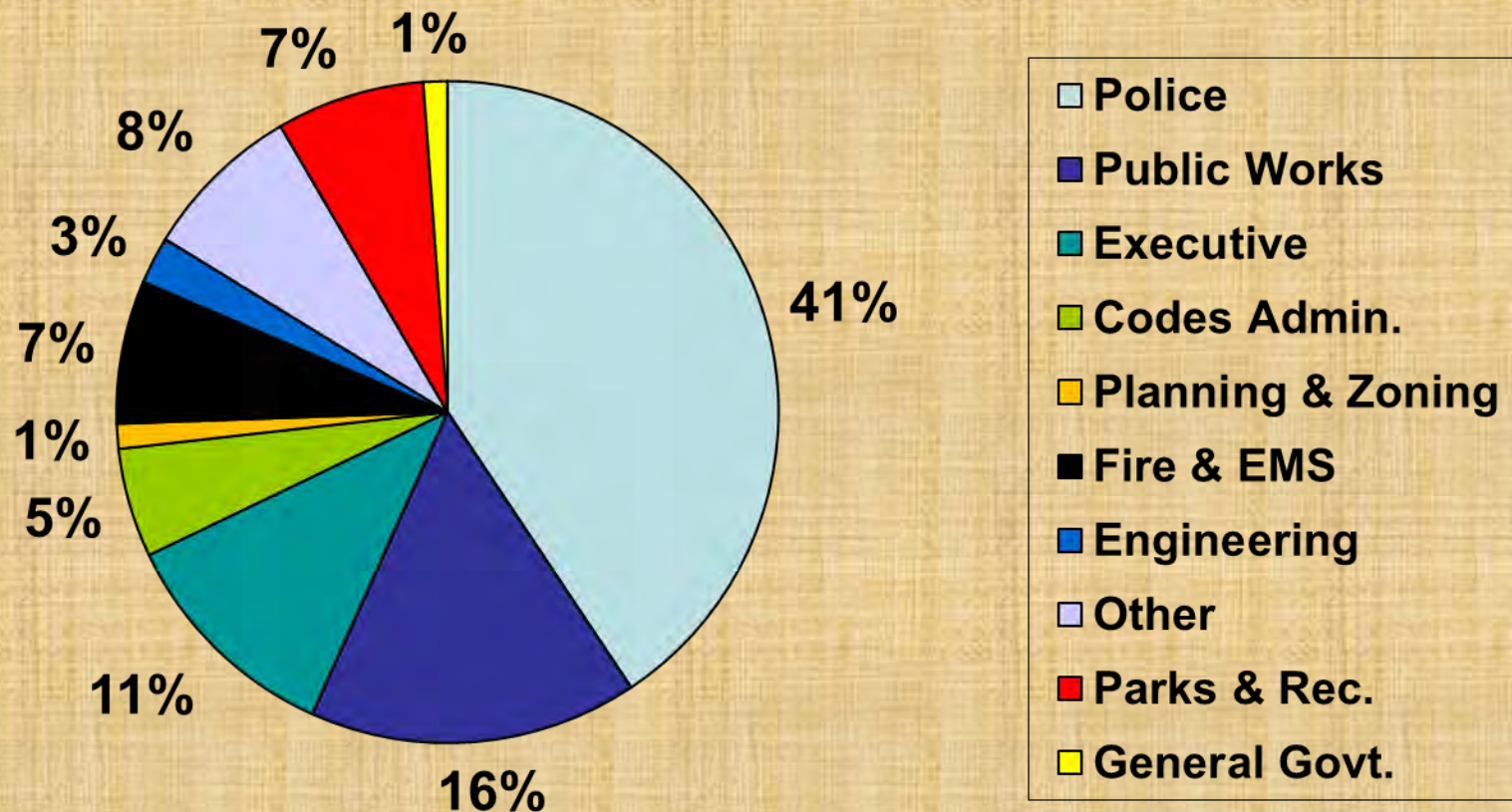
The Township charges a flat fee of \$315.00 annually for residential solid waste and recycling. Bills are mailed in January and are due by March 31 of each year in order to receive a 2% discount (\$6.30). Payments are considered late if they are received after September 30 and will be assessed a 10% penalty. Businesses within the Township must arrange for their own trash and recycling services. The total solid waste fees expected to be collected in 2023 is **\$1,130,973**.

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 2023 is **\$25,000**.

Revenues from the Solid Waste Fund comprise 10.4% of total budgeted revenue in 2023.

2023 General Fund Expenditures by Activity



**Upper Uwchlan Township
2023 Budget**

| | | Actual | Actual | Budget | Actual - 9/30/22 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|--|------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|-------------|------------------|------------------|------------------|------------------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Budget | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| REVENUES | | | | | | | | | | | | | |
| 300 - REVENUE | | | | | | | | | | | | | |
| 301 PROPERTY TAXES | | | | | | | | | | | | | |
| 01-301-000-010 | Current Real Estate Taxes | 1,091,133 | 1,065,909 | 1,013,100 | 1,152,620 | 1,050,100 | 1,117,000 | 66,900 | 6% | 1,117,000 | 1,122,000 | 1,122,000 | 1,122,000 |
| 01-301-000-013 | Real Estate Tax Refunds | (10,982) | (1,397) | (25,000) | (250) | (25,000) | (3,000) | 22,000 | -88% | (28,000) | (28,000) | (28,000) | (28,000) |
| 01-301-000-030 | Delinquent Real Estate Taxes | 22,030 | 28,037 | 20,000 | 29,556 | 30,000 | 30,000 | - | 0% | 30,000 | 30,000 | 30,000 | 30,000 |
| Total 301 PROPERTY TAXES | | 1,102,181 | 1,092,549 | 1,008,100 | 1,181,926 | 1,055,100 | 1,144,000 | 88,900 | 8% | 1,119,000 | 1,124,000 | 1,124,000 | 1,124,000 |
| 301.7 HYDRANT TAX | | | | | | | | | | | | | |
| 01-301-000-071 | Hydrant Tax | 67,030 | 66,649 | 65,000 | - | 65,000 | 65,000 | - | 0% | 66,000 | 66,000 | 66,000 | 66,000 |
| 01-301-000-072 | Delinquent Hydrant Tax | - | 1,342 | - | 391 | - | 500 | | #DIV/0! | 500 | 500 | 500 | 500 |
| Total 301.7 HYDRANT TAX | | 67,030 | 67,991 | 65,000 | 391 | 65,000 | 65,500 | - | 0% | 66,500 | 66,500 | 66,500 | 66,500 |
| 310 EARNED INCOME & TRANSFER TAX | | | | | | | | | | | | | |
| 01-310-000-010 | Real Estate Transfer Tax | 656,629 | 1,212,712 | 585,000 | 699,202 | 650,000 | 675,000 | 25,000 | 4% | 675,000 | 675,000 | 675,000 | 675,000 |
| 01-310-000-020 | Earned Income Tax, current | 4,197,011 | 4,758,247 | 3,934,140 | 3,781,013 | 4,100,000 | 4,500,000 | 400,000 | 10% | 4,590,000 | 4,681,800 | 4,775,436 | 4,870,945 |
| 01-310-000-021 | EIT Commissions Paid | (51,676) | (58,485) | (53,504) | (46,659) | (55,760) | (61,200) | (5,440) | 10% | (62,424) | (63,672) | (64,946) | (66,245) |
| Total 310 EARNED INC & TRANSFER TAX | | 4,801,964 | 5,912,474 | 4,465,636 | 4,433,556 | 4,694,240 | 5,113,800 | 419,560 | 9% | 5,202,576 | 5,293,128 | 5,385,490 | 5,479,700 |
| 320 PERMITS | | | | | | | | | | | | | |
| 01-320-000-010 | Building Permits | 690,626 | 720,032 | 425,000 | 479,852 | 500,000 | 500,000 | - | 0% | 535,000 | 535,000 | 535,000 | 535,000 |
| 01-320-000-020 | Use & Occupancy Permits | 22,030 | 24,750 | 12,000 | 10,080 | 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 | 2,850 | 2,650 | 2,000 | 1,350 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-320-000-050 | Refinance Certification Fees | 7,495 | 7,035 | 3,000 | 2,410 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| Total 320 PERMITS | | 723,001 | 754,467 | 442,100 | 493,692 | 517,100 | 517,100 | - | 0% | 552,100 | 552,100 | 552,100 | 552,100 |
| 321 CABLE FRANCHISE FEES | | | | | | | | | | | | | |
| 01-321-000-080 | Cable TV Franchise Fees | 213,407 | 203,214 | 220,000 | 150,618 | 210,000 | 200,000 | (10,000) | -5% | 198,000 | 196,000 | 194,000 | 192,000 |
| Total 321 CABLE FRANCHISE FEES | | 213,407 | 203,214 | 220,000 | 150,618 | 210,000 | 200,000 | (10,000) | -5% | 198,000 | 196,000 | 194,000 | 192,000 |
| 331 POLICE FINES | | | | | | | | | | | | | |
| 01-331-000-010 | Vehicles Code Violations | 52,255 | 52,681 | 45,000 | 51,908 | 45,000 | 50,000 | 5,000 | 11% | 50,000 | 50,000 | 50,000 | 50,000 |
| 01-331-000-011 | Reports/Fingerprints | 2,513 | 1,080 | 2,000 | 1,410 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-331-000-012 | Solicitation Permits | - | 420 | 500 | 125 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| 01-331-000-050 | Reimbursed Police Wages | 5,045 | 12,004 | 3,000 | 1,760 | 3,000 | 5,000 | 2,000 | 67% | 5,000 | 5,000 | 5,000 | 5,000 |
| Total 331 POLICE FINES | | 59,813 | 66,185 | 50,500 | 55,203 | 50,500 | 57,500 | 7,000 | 14% | 57,500 | 57,500 | 57,500 | 57,500 |
| 341 Interest Earnings | | | | | | | | | | | | | |
| 01-341-000-001 | Interest Income | 54,363 | 29,128 | 35,000 | 21,824 | 33,000 | 33,000 | - | 0% | 33,000 | 33,000 | 33,000 | 33,000 |
| Total 341 Interest Earnings | | 54,363 | 29,128 | 35,000 | 21,824 | 33,000 | 33,000 | - | 0% | 33,000 | 33,000 | 33,000 | 33,000 |
| 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 | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-354-000-020 | State Grants | - | 203,266 | - | - | 618,752 | 300,000 | (318,752) | -52% | 100,000 | 100,000 | 100,000 | 100,000 |
| 01-354-000-030 | Police Grants | 465 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total 354 GRANTS | | 465 | 203,266 | - | - | 618,752 | 300,000 | (318,752) | -52% | 100,000 | 100,000 | 100,000 | 100,000 |

**Upper Uwchlan Township
2023 Budget**

| | | Actual | Actual | Budget | Actual - 9/30/22 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|---|--------------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|----------------|------------|------------------|------------------|------------------|------------------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Budget | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| 355/356 INTERGOVERNMENTAL REVENUES | | | | | | | | | | | | | |
| 01-355-000-001 | PURTA | 5,675 | 5,869 | 5,000 | 6,800 | 5,000 | 6,500 | 1,500 | 30% | 6,500 | 6,500 | 6,500 | 6,500 |
| 01-355-000-004 | Alcohol Beverage Tax | 600 | 600 | 600 | 800 | 600 | 800 | 200 | 33% | 800 | 800 | 800 | 800 |
| 01-355-000-005 | State Aid, Police Pension | 118,172 | 122,435 | 122,000 | 124,331 | 122,000 | 122,000 | - | 0% | 122,000 | 122,000 | 122,000 | 122,000 |
| 01-355-000-006 | State Aid, Non-Uniform Pension | 88,629 | 79,051 | 80,000 | 98,428 | 60,000 | 60,000 | - | 0% | 60,000 | 60,000 | 60,000 | 60,000 |
| 01-355-000-007 | Foreign Fire Insurance Tax | 95,209 | 86,558 | 95,000 | 110,714 | 95,000 | 95,000 | - | 0% | 95,000 | 95,000 | 95,000 | 95,000 |
| Total 355/356 MISCELLANEOUS TAXES | | 308,285 | 294,513 | 302,600 | 341,073 | 282,600 | 284,300 | 1,700 | 1% | 284,300 | 284,300 | 284,300 | 284,300 |
| 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 | 2,500 | 11,036 | 6,000 | 12,697 | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-361-000-032 | Fees from Engineering | (8,756) | 51,896 | 50,000 | 32,153 | 50,000 | 50,000 | - | 0% | 50,000 | 50,000 | 50,000 | 50,000 |
| 01-361-000-033 | Admin Fees from Engineering | (530) | 520 | 4,000 | 120 | 4,000 | 4,000 | - | 0% | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-361-000-035 | Admin Fees from Legal | 17 | 209 | 1,000 | 100 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-361-000-036 | Legal Services Fees | 2,254 | 4,521 | 6,000 | 22,887 | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-361-000-038 | Sale of Maps & Books | 5 | 115 | 250 | 125 | 250 | 250 | - | 0% | 250 | 250 | 250 | 250 |
| 01-361-000-039 | Fire Inspection Fees | | 320 | - | 1,075 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-361-000-040 | Fees from Engineering - CU | (168) | 3,967 | 20,000 | 699 | 20,000 | 20,000 | - | 0% | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-361-000-041 | Property Inspection Fees | - | 11,566 | - | - | 8,000 | 8,000 | - | 0% | 8,000 | 8,000 | 8,000 | 8,000 |
| 01-361-000-042 | Copies | 1 | 2 | 100 | 3 | 100 | 100 | - | 0% | 100 | 100 | 100 | 100 |
| 01-361-000-043 | Fees - Traffic Signals | - | - | - | - | - | - | - | 0% | - | - | - | - |
| 01-361-000-044 | Fees from Advertising Reimbursements | - | - | 500 | 1,855 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| Total 361 CHARGES FOR SERVICE/FEES | | (4,677) | 84,152 | 88,850 | 71,714 | 98,850 | 98,850 | - | - | 98,350 | 98,350 | 98,350 | 98,350 |
| 367 CULTURE & RECREATION | | | | | | | | | | | | | |
| 01-367-000-010 | Recreation Donations | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-367-000-014 | Pavillion Rental | | - | 500 | 290 | 500 | 500 | - | 0% | 500 | - | 500 | 500 |
| 01-367-000-021 | Field Programs | 15,787 | 39,064 | 30,000 | 36,219 | 30,000 | 30,000 | - | 0% | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-367-000-025 | Turf Field Fees | 25,270 | 47,674 | 45,000 | 41,160 | 45,000 | 45,000 | - | 0% | 45,000 | 45,000 | 45,000 | 45,000 |
| 01-367-000-030 | Community Events Donations | 2,385 | 500 | 10,000 | 18,045 | 10,000 | 15,000 | 5,000 | 50% | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-367-000-040 | History Book Revenue | | - | 200 | - | 200 | 200 | - | 0% | 200 | 200 | 200 | 200 |
| 01-367-000-045 | Upland Farms Barn Rental Fees | | - | - | 5,200 | 5,000 | 10,000 | 5,000 | 100% | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-367-000-089 | Donations - Park Equipment | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total 367 CULTURE & RECREATION | | 43,442 | 87,238 | 85,700 | 100,914 | 90,700 | 100,700 | 10,000 | 11% | 100,700 | 100,200 | 100,700 | 100,700 |
| 380 MISC INCOME | | | | | | | | | | | | | |
| 01-301-000-099 | Contributions from Private Sector | 1,053,500 | - | - | - | - | - | - | 0% | - | - | - | - |
| 01-380-000-001 | Misc. Revenue | 32,135 | 16,586 | 5,000 | 30,321 | 5,000 | 10,000 | 5,000 | 100% | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-380-000-010 | Insurance Reimbursement | 3,850 | 26,580 | 3,000 | 1,974 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| Total 380 MISC REVENUE | | 1,089,485 | 43,166 | 8,000 | 32,295 | 8,000 | 13,000 | 5,000 | 63% | 13,000 | 13,000 | 13,000 | 13,000 |
| 392 INTERFUND TRANSFER | | | | | | | | | | | | | |
| 01-392-000-008 | Municipal Authority Reimbursement | 245,253 | 273,417 | 264,736 | 256,316 | 272,707 | 270,688 | (2,019) | -1% | 270,688 | 270,688 | 270,688 | 270,688 |
| 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 | | 8,137 | - | 1,574 | - | - | - | #DIV/0! | - | - | - | - |
| Total 392 INTERFUND TRANSFER | | 245,253 | 281,554 | 264,736 | 257,890 | 272,707 | 270,688 | (2,019) | -1% | 270,688 | 270,688 | 270,688 | 270,688 |
| Total 300 - REVENUE | | 8,728,012 | 9,143,897 | 7,060,222 | 7,159,096 | 8,020,549 | 8,222,438 | 201,389 | 3% | 8,119,714 | 8,212,766 | 8,303,628 | 8,395,838 |
| Total Revenue | | 8,728,012 | 9,143,897 | 7,060,222 | 7,159,096 | 8,020,549 | 8,222,438 | 201,889 | 3% | 8,119,714 | 8,212,766 | 8,303,628 | 8,395,838 |

**Upper Uwchlan Township
2023 Budget**

| | | Actual | Actual | Budget | Actual - 9/30/22 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|---------------------------------|--------------------------------|---------|---------|---------|---------------------|---------|---------|--------------|-----------|---------|---------|---------|---------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Budget | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| 400 EXPENDITURES | | | | | | | | | | | | | |
| 400 - General Government | | | | | | | | | | | | | |
| 01-400-000-113 | Supervisor's Wages | 6,500 | 9,750 | 6,500 | 9,750 | 9,750 | 9,750 | - | 0% | 9,750 | 9,750 | 9,750 | 9,750 |
| 01-400-000-150 | Payroll Tax Expense | 497 | 746 | 497 | 746 | 746 | 746 | (0) | 0% | 746 | 746 | 746 | 746 |
| 01-400-000-320 | Telephone | 1,681 | 1,922 | 2,000 | 1,441 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-400-000-340 | Public Relations | 500 | 284 | 2,500 | 1,890 | 2,500 | 2,000 | (500) | -20% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-400-000-341 | Advertising | 5,155 | 5,934 | 7,500 | 7,513 | 7,500 | 7,500 | - | 0% | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-400-000-342 | Printing | 6,663 | 5,789 | 5,000 | 4,273 | 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 | 3,601 | 2,486 | 4,200 | 2,707 | 2,945 | 2,945 | - | 0% | 2,945 | 2,945 | 2,945 | 2,945 |
| 01-400-000-352 | Insurance - Liability | 18,151 | 17,391 | 17,390 | 12,443 | 16,591 | 21,038 | 4,447 | 27% | 21,038 | 21,038 | 21,038 | 21,038 |
| 01-400-000-420 | Dues/Subscriptions/Memberships | 3,648 | 2,352 | 4,375 | 5,886 | 4,375 | 4,375 | - | 0% | 4,375 | 4,375 | 4,375 | 4,375 |
| 01-400-000-460 | Meetings & Conferences | 1,330 | 1,605 | 6,000 | 6,178 | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-400-000-461 | Bank Fees | 15,394 | 14,989 | 9,000 | 10,584 | 12,000 | 15,000 | 3,000 | 25% | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-400-000-463 | Misc. Expenses | 12,135 | 322,040 | 2,000 | 6,125 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-400-000-464 | Wallace Twp. Tax Agreement | 4,323 | 4,553 | 4,325 | 5,794 | 4,800 | 5,794 | 994 | 21% | 5,794 | 5,794 | 5,794 | 5,794 |
| Total 400 - General Government | | 79,578 | 389,841 | 73,287 | 75,330 | 78,207 | 86,148 | 7,941 | 10% | 86,148 | 86,148 | 86,148 | 86,148 |
| 401 EXECUTIVE | | | | | | | | | | | | | |
| 01-401-000-100 | Administration Wages | 517,200 | 569,993 | 547,083 | 424,386 | 582,528 | 561,178 | (21,350) | -4% | 578,014 | 595,354 | 613,215 | 631,611 |
| 01-401-000-150 | Payroll Tax Expense | 40,087 | 43,586 | 41,852 | 34,201 | 44,563 | 42,930 | (1,633) | -4% | 44,218 | 45,545 | 49,029 | 52,779 |
| 01-401-000-151 | PSATS Unemployment | 480 | 1,230 | 1,230 | 3,210 | 3,745 | 2,310 | (1,435) | -38% | 2,772 | 2,772 | 2,879 | 2,990 |
| 01-401-000-156 | Employee Benefit Expense | 94,309 | 67,938 | 85,320 | 47,316 | 83,348 | 85,631 | 2,283 | 3% | 87,344 | 89,091 | 90,873 | 92,690 |
| 01-401-000-157 | ACA Fees | 208 | 200 | 240 | 223 | 240 | 240 | - | 0% | 240 | 240 | 240 | 240 |
| 01-401-000-160 | Non-Uniform Pension | 41,428 | 46,446 | 41,897 | 36,854 | 36,467 | 36,509 | 42 | 0% | 37,969 | 39,488 | 41,068 | 42,710 |
| 01-401-000-165 | Employer 457 Match | 6,000 | 9,000 | 9,000 | - | 12,000 | 12,000 | - | 100% | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-401-000-174 | Tuition Reimbursement | 1,638 | 1,937 | 6,300 | (170) | 6,300 | 6,300 | - | 0% | 6,300 | 6,300 | 6,300 | 6,300 |
| 01-401-000-181 | Longevity Pay | 5,100 | 5,550 | 5,550 | 3,600 | 5,550 | 6,450 | 900 | 16% | 6,900 | 8,100 | 8,700 | 9,300 |
| 01-401-000-183 | Overtime Wages | 4,619 | 5,548 | 5,000 | 8,556 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-401-000-200 | Supplies | 13,017 | 8,857 | 15,000 | 13,209 | 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 | 3,820 | 4,521 | 4,500 | 6,151 | 4,500 | 4,500 | - | 0% | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-401-000-230 | Gasoline & Oil | 750 | 956 | 2,200 | 1,315 | 2,200 | 2,200 | - | 0% | 2,200 | 2,200 | 2,200 | 2,200 |
| 01-401-000-235 | Vehicle Maintenance | 379 | 547 | 1,000 | 1,014 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 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 | 2,206 | 2,054 | 10,000 | 5,054 | 10,000 | 10,000 | - | 0% | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-401-000-317 | Parking & Travel | 311 | 1,435 | 1,200 | 1,348 | 1,200 | 1,200 | - | 0% | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-401-000-322 | Ipad Expense | 237 | 153 | 600 | 115 | 600 | 600 | - | 0% | 600 | 600 | 600 | 600 |
| 01-401-000-352 | Insurance - Liability | 376 | 367 | 367 | 211 | 282 | 270 | (13) | -4% | 270 | 270 | 270 | 270 |
| 01-401-000-353 | Insurance - Vehicle | 297 | 285 | 285 | 299 | 398 | 403 | 5 | 1% | 403 | 403 | 403 | 403 |
| 01-401-000-354 | Insurance - Workers Comp. | 2,003 | 978 | 618 | 1,493 | 720 | 685 | (35) | -5% | 685 | 685 | 685 | 685 |
| 01-401-000-420 | Dues/Subscriptions/Memberships | 4,991 | 7,663 | 6,100 | 2,854 | 6,100 | 6,100 | - | 0% | 6,100 | 6,100 | 6,100 | 6,100 |
| 01-401-000-450 | Contracted Services | 14,412 | 30,127 | 14,500 | 17,009 | 16,000 | 16,000 | - | 0% | 16,000 | 16,000 | 16,000 | 16,000 |
| Total 401 EXECUTIVE | | 753,868 | 809,371 | 802,042 | 608,248 | 839,941 | 818,706 | (21,235) | -3% | 840,914 | 864,046 | 889,459 | 915,777 |
| 402 AUDIT | | | | | | | | | | | | | |
| 01-402-000-450 | Contracted Services | 30,900 | 24,700 | 23,700 | 24,700 | 25,700 | 25,700 | - | 0% | 26,700 | 27,700 | 28,700 | 28,700 |
| Total 402 AUDIT | | 30,900 | 24,700 | 23,700 | 24,700 | 25,700 | 25,700 | - | 0% | 26,700 | 27,700 | 28,700 | 28,700 |

**Upper Uwchlan Township
2023 Budget**

| | | Actual | Actual | Budget | Actual - 9/30/22 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|---------------------------------|-----------------------------------|----------------|----------------|----------------|---------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Budget | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| 403 TAX COLLECTION | | | | | | | | | | | | | |
| 01-403-000-100 | Tax Collector Wages | 5,772 | 929 | 8,500 | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-403-000-110 | Chester Co Treasurer Expense | - | 13,865 | - | 8,283 | 12,500 | 12,500 | - | 0% | 12,500 | 12,500 | 12,500 | 12,500 |
| 01-403-000-150 | Payroll Tax Expense | 442 | 71 | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-403-000-200 | Supplies | 281 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-403-000-215 | Postage | 1,840 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-403-000-350 | Insurance - Bonding | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-403-000-450 | Contracted Services | 3,295 | 400 | - | - | 400 | 400 | - | 0% | 400 | 400 | 400 | 400 |
| Total 403 TAX COLLECTION | | 11,630 | 15,265 | 8,500 | 8,283 | 12,900 | 12,900 | - | 0% | 12,900 | 12,900 | 12,900 | 12,900 |
| 404 LEGAL | | | | | | | | | | | | | |
| 01-404-000-305 | Legal Fees CU - Reimbursable | - | - | 500 | - | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| 01-404-000-310 | Legal Fees - Reimbursable | 3,347 | 14,765 | 9,500 | 19,228 | 9,500 | 9,500 | - | 0% | 9,500 | 9,500 | 9,500 | 9,500 |
| 01-404-000-311 | Legal Fees - Non-Reimbursable | 55,315 | 54,510 | 40,000 | 41,460 | 45,000 | 45,000 | - | 0% | 45,000 | 45,000 | 45,000 | 45,000 |
| 01-404-000-450 | Contracted Services | - | - | 5,000 | - | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| Total 404 LEGAL | | 58,662 | 69,275 | 55,000 | 60,688 | 60,000 | 60,000 | - | 0% | 60,000 | 60,000 | 60,000 | 60,000 |
| 406 SEWER | | | | | | | | | | | | | |
| 01-406-000-100 | Wages | - | - | - | 20,140 | - | 86,400 | 86,400 | 0% | 86,400 | 86,400 | 86,400 | 86,400 |
| 01-406-000-150 | Payroll Tax Expense | - | - | - | 1,541 | - | 6,610 | 6,610 | 0% | 6,610 | 6,610 | 6,610 | 6,610 |
| 01-406-000-151 | Unemployment Tax | - | - | - | 359 | - | 385 | 385 | 0% | 385 | 385 | 385 | 385 |
| 01-406-000-101 | Allocation to Municipal Authority | - | - | - | (22,128) | - | (93,395) | (93,395) | 0% | (93,395) | (93,395) | (93,395) | (93,395) |
| Total 406 SEWER | | - | - | - | (88) | - | - | - | #DIV/0! | - | - | - | - |
| 407 TECHNOLOGY | | | | | | | | | | | | | |
| 01-407-000-200 | Supplies | 678 | 119 | 2,000 | - | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-407-000-220 | Software | 50,467 | 73,679 | 73,280 | 47,404 | 73,280 | 76,401 | 3,121 | 4% | 76,401 | 76,401 | 76,401 | 76,401 |
| 01-407-000-222 | Hardware | 10,780 | 7,636 | 6,000 | 6,483 | 16,000 | 16,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-407-000-240 | Web Page | 5,770 | 6,059 | 6,000 | 6,362 | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-407-000-450 | Contracted Services | 54,812 | 46,149 | 54,200 | 35,662 | 62,720 | 62,720 | - | 0% | 62,720 | 62,720 | 62,720 | 62,720 |
| Total 407 COMPUTER | | 122,507 | 133,642 | 141,480 | 95,911 | 160,000 | 163,121 | 3,121 | 2% | 153,121 | 153,121 | 153,121 | 153,121 |
| 408 ENGINEERING | | | | | | | | | | | | | |
| 01-408-000-305 | Reimbursable Conditional Use | 2,153 | 6,033 | 25,000 | - | 25,000 | 25,000 | - | 0% | 25,000 | 25,000 | 25,000 | 25,000 |
| 01-408-000-310 | Engineering - Reimbursable | 13,317 | 31,143 | 75,000 | 32,080 | 75,000 | 75,000 | - | 0% | 100,000 | 100,000 | 100,000 | 100,000 |
| 01-408-000-311 | Traffic Engineering | 8,300 | 15,196 | 25,000 | 13,005 | 25,000 | 25,000 | - | 0% | 25,000 | 25,000 | 25,000 | 25,000 |
| 01-408-000-313 | Engineering - Non-Reimbursable | 44,598 | 70,844 | 30,000 | 37,942 | 30,000 | 30,000 | - | 0% | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-408-000-364 | Water Resource Protection Fee | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-408-000-366 | Ordinance Update | - | - | 4,500 | - | 4,500 | 4,500 | - | 0% | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-408-000-367 | General Planning | - | - | 10,000 | - | 10,000 | 10,000 | - | 0% | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-408-000-368 | MS-4 Expenses | - | - | - | - | 618,752 | - | (618,752) | -100% | - | - | - | - |
| 01-408-000-369 | Reimbursable Traffic Signals | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-408-000-370 | Reimbursable Advertising | 650 | 1,507 | - | 1,155 | - | - | - | #DIV/0! | - | - | - | - |
| Total 408 ENGINEERING | | 69,018 | 124,723 | 169,500 | 84,182 | 788,252 | 169,500 | (618,752) | -78% | 194,500 | 194,500 | 194,500 | 194,500 |

**Upper Uwchlan Township
2023 Budget**

| | | Actual | Actual | Budget | Actual - 9/30/22 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|--|---------------------------------|----------------|----------------|----------------|---------------------|----------------|----------------|---------------|------------|----------------|----------------|----------------|----------------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Budget | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| 409 TOWNSHIP PROPERTIES | | | | | | | | | | | | | |
| <i>PUBLIC WORKS BUILDING</i> | | | | | | | | | | | | | |
| 01-409-001-200 | Supplies | 77 | 279 | 1,000 | 166 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-409-001-231 | Propane & Heating | 5,235 | 7,609 | 15,000 | 11,064 | 15,000 | 15,000 | - | 0% | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-409-001-250 | Maintenance & Repairs | 8,679 | 17,996 | 29,300 | 8,710 | 21,850 | 20,500 | (1,350) | -6% | 20,500 | 20,500 | 20,500 | 20,500 |
| 01-409-001-320 | Telephone | 4,941 | 4,889 | 4,000 | 3,460 | 4,000 | 4,000 | - | 0% | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-409-001-351 | Insurance - Property | 12,401 | 12,215 | 12,215 | 11,659 | 15,546 | 20,766 | 5,220 | 34% | 20,766 | 20,766 | 20,766 | 20,766 |
| 01-409-001-360 | Utilities | 9,495 | 8,057 | 12,000 | 5,109 | 12,000 | 10,000 | (2,000) | -17% | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-409-001-450 | Contracted Services | 9,160 | 4,314 | 8,000 | 1,905 | 8,000 | 8,000 | - | 0% | 8,000 | 8,000 | 8,000 | 8,000 |
| Total 409-001 PUBLIC WORKS BUILDING | | 49,988 | 55,359 | 81,515 | 42,073 | 77,396 | 79,266 | 1,870 | 2% | 79,266 | 79,266 | 79,266 | 79,266 |
| <i>TOWNSHIP BUILDING</i> | | | | | | | | | | | | | |
| 01-409-003-200 | Supplies | 3,408 | 968 | 2,000 | 5,185 | 2,000 | 4,000 | 2,000 | 100% | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-409-003-231 | Propane & Heating Oil | - | 422 | 5,000 | 824 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-409-003-250 | Maintenance & Repairs | 983 | 4,000 | 2,500 | 2,886 | 2,500 | 3,000 | 500 | 20% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-409-003-320 | Telephone | 5,805 | 10,403 | 7,000 | 5,963 | 7,000 | 7,000 | - | 0% | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-409-003-351 | Insurance - Property | 14,469 | 14,251 | 14,251 | 13,602 | 18,136 | 24,227 | 6,091 | 34% | 24,227 | 24,227 | 24,227 | 24,227 |
| 01-409-003-360 | Utilities | 20,804 | 25,382 | 20,000 | 16,216 | 25,000 | 25,000 | - | 0% | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-409-003-380 | Rent | 41,640 | - | - | - | - | - | - | 0% | - | - | - | - |
| 01-409-003-385 | Relocation Costs | 36,296 | - | - | - | - | - | - | 0% | - | - | - | - |
| 01-409-003-450 | Contracted Services | 30,327 | 40,904 | 45,300 | 21,753 | 39,000 | 39,000 | - | 0% | 39,000 | 39,000 | 39,000 | 39,000 |
| Total 409-003 TOWNSHIP BUILDING | | 153,732 | 96,330 | 96,051 | 66,430 | 98,636 | 107,227 | 8,591 | 9% | 102,227 | 102,227 | 102,227 | 102,227 |
| <i>MILFORD ROAD BUILDING</i> | | | | | | | | | | | | | |
| 01-409-004-200 | Supplies | - | - | 500 | - | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| 01-409-004-231 | Propane & Heating Oil | 200 | 1,419 | 2,000 | 1,167 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-409-004-250 | Maintenance & Repairs | 648 | 4,713 | 500 | 2,540 | 500 | 2,000 | 1,500 | 300% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-409-004-320 | Telephone | 7,154 | 4,795 | 3,000 | 2,461 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-409-004-351 | Insurance - Property | 2,067 | 2,036 | 2,036 | 1,943 | 2,591 | 3,461 | 870 | 34% | 3,461 | 3,461 | 3,461 | 3,461 |
| 01-409-004-360 | Utilities | 2,862 | 577 | 1,000 | 633 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-409-004-450 | Contracted Services | 228 | - | 500 | 4,320 | 500 | 500 | - | 0% | 1,100 | 1,100 | 1,100 | 1,100 |
| Total 409-004 MILFORD ROAD | | 13,159 | 13,540 | 9,536 | 13,064 | 10,091 | 12,461 | 2,370 | 23% | 11,961 | 11,961 | 11,961 | 11,961 |
| Total 409 TOWNSHIP PROPERTIES TOTAL | | 216,879 | 165,229 | 187,102 | 121,567 | 186,123 | 198,953 | 12,830 | 7% | 193,453 | 193,453 | 193,453 | 193,453 |
| 410 POLICE EXPENSES | | | | | | | | | | | | | |
| 01-410-000-100 | Police Wages | 1,337,125 | 1,426,274 | 1,366,432 | 1,147,135 | 1,603,004 | 1,717,814 | 114,810 | 7% | 1,777,745 | 1,868,739 | 1,962,271 | 2,059,725 |
| 01-410-000-110 | Police Wages - WC Reimbursement | - | (2,583) | - | - | - | - | - | 0% | - | - | - | - |
| 01-410-000-150 | Payroll Tax Expense | 107,542 | 116,885 | 104,532 | 96,639 | 122,630 | 131,413 | 8,783 | 7% | 135,997 | 142,959 | 150,114 | 157,569 |
| 01-410-000-151 | Unemployment Compensation | 1,092 | 3,528 | 2,870 | 9,176 | 8,765 | 7,315 | (1,450) | -17% | 7,315 | 7,315 | 7,315 | 7,315 |
| 01-410-000-156 | Employee Benefit Expense | 310,122 | 308,585 | 306,410 | 260,898 | 392,907 | 413,159 | 20,252 | 5% | 421,422 | 429,850 | 438,447 | 447,216 |
| 01-410-000-158 | Medical Expense Reimbursement | 7,708 | 7,450 | 13,000 | 8,014 | 13,000 | 10,000 | (3,000) | -23% | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-410-000-160 | Pension Expense | 251,755 | 257,095 | 257,095 | 227,964 | 227,964 | 252,675 | 24,711 | 11% | 267,836 | 283,906 | 300,940 | 318,996 |
| 01-410-000-165 | Employer 457 Match | 11,000 | 16,500 | 18,000 | - | 30,000 | 32,000 | 2,000 | 7% | 32,000 | 32,000 | 32,000 | 32,000 |
| 01-410-000-174 | Tuition Reimbursement | 20,647 | 21,562 | 15,000 | 8,632 | 15,000 | 12,000 | (3,000) | -20% | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-410-000-181 | Longevity Pay | 27,600 | 28,600 | 28,600 | 26,400 | 29,400 | 32,050 | 2,650 | 9% | 32,650 | 33,450 | 34,250 | 38,050 |
| 01-410-000-182 | Education Incentive | 3,750 | 3,750 | 3,750 | 4,750 | 5,750 | 3,500 | (2,250) | -39% | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-410-000-183 | Overtime Wages | 40,295 | 55,300 | 54,000 | 55,894 | 60,000 | 55,000 | (5,000) | -8% | 55,000 | 55,000 | 55,000 | 55,000 |
| 01-410-000-187 | Court Time Wages | 5,446 | 9,561 | 12,000 | 8,008 | 12,000 | 14,000 | 2,000 | 17% | 14,000 | 14,000 | 14,000 | 14,000 |
| 01-410-000-190 | COVID Pay | - | - | - | 11,250 | - | 12,000 | 12,000 | #DIV/0! | 12,000 | - | - | - |
| 01-410-000-191 | Uniform & Boot Allowances | 11,600 | 11,600 | 11,600 | 14,500 | 14,000 | 17,700 | 3,700 | 26% | 17,700 | 17,700 | 17,700 | 17,700 |
| 01-410-000-200 | Supplies | 11,734 | 7,781 | 14,000 | 7,725 | 14,000 | 12,000 | (2,000) | -14% | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-410-000-215 | Postage | 750 | 750 | 750 | 750 | 750 | 750 | - | 0% | 750 | 750 | 750 | 750 |

**Upper Uwchlan Township
2023 Budget**

| | | Actual | Actual | Budget | Actual - 9/30/22 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|----------------------------------|------------------------------------|-----------|-----------|-----------|---------------------|-----------|-----------|--------------|-----------|-----------|-----------|-----------|-----------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Budget | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| 01-410-000-230 | Gasoline & Oil | 30,795 | 34,256 | 35,000 | 40,759 | 43,000 | 50,000 | 7,000 | 16% | 50,000 | 50,000 | 50,000 | 50,000 |
| 01-410-000-235 | Vehicle Maintenance | 25,440 | 21,556 | 25,000 | 16,114 | 25,000 | 20,000 | (5,000) | -20% | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-410-000-238 | Clothing/Uniforms | 8,372 | 11,826 | 9,000 | 17,755 | 11,700 | 39,282 | 27,582 | 236% | 9,000 | 9,000 | 9,000 | 9,000 |
| 01-410-000-250 | Maintenance & Repairs | 3,206 | 1,822 | 2,500 | 306 | 2,500 | - | (2,500) | -100% | - | - | - | - |
| 01-410-000-260 | Small Tools & Equipment | 6,749 | 8,190 | 9,000 | 9,293 | 10,000 | 15,000 | 5,000 | 50% | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-410-000-311 | Non-Reimbursable Legal | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-410-000-316 | Training & Seminars | 12,788 | 16,330 | 13,000 | 14,368 | 15,000 | 20,000 | 5,000 | 33% | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-410-000-317 | Parking & Travel | 154 | 294 | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-410-000-320 | Telephone | 3,823 | 5,319 | 8,000 | 3,777 | 7,000 | 7,000 | - | 0% | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-410-000-322 | Ipad Expense | 338 | - | 600 | - | 600 | - | (600) | -100% | - | - | - | - |
| 01-410-000-327 | Radio Equipment M & R | - | - | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-410-000-340 | Public Relations | 3,078 | 13,686 | 12,000 | 9,505 | 15,000 | 15,000 | - | 0% | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-410-000-342 | Police Accreditation | 1,785 | 1,320 | 6,000 | 2,522 | 6,000 | 4,000 | (2,000) | -33% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-410-000-352 | Insurance - Liability | 13,826 | 13,114 | 13,114 | 9,595 | 12,793 | 13,507 | 714 | 6% | 13,507 | 13,507 | 13,507 | 13,507 |
| 01-410-000-353 | Insurance - Vehicles | 2,378 | 2,107 | 2,107 | 1,580 | 2,106 | 2,012 | (94) | -4% | 2,012 | 2,012 | 2,012 | 2,012 |
| 01-410-000-354 | Insurance - Workers Comp. | 43,393 | 40,893 | 37,096 | 32,344 | 43,200 | 41,074 | (2,126) | -5% | 42,306 | 43,576 | 44,883 | 46,229 |
| 01-410-000-420 | Dues/Subscriptions/Memberships | 403 | 969 | 1,000 | 956 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-410-000-450 | Contracted Services | 13,354 | 11,520 | 27,040 | 12,644 | 29,950 | 16,700 | (13,250) | -44% | 16,700 | 16,700 | 16,700 | 16,700 |
| 01-410-000-740 | Computer/Furniture | 1,049 | 6,185 | 3,000 | 4,125 | 3,000 | 8,000 | 5,000 | 167% | 8,000 | 8,000 | 8,000 | 8,000 |
| Total 410 POLICE EXPENSES | | 2,319,097 | 2,462,025 | 2,413,496 | 2,063,378 | 2,779,019 | 2,977,950 | 198,931 | 7% | 3,046,440 | 3,158,963 | 3,287,388 | 3,424,270 |
| | | | | | | | | | | | | | |
| 411 - FIRE | | | | | | | | | | | | | |
| 01-411-000-316 | Training & Seminars | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-411-000-354 | Insurance - Workers Comp. | 8,665 | 14,687 | 23,000 | 8,648 | 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 | 80,319 | 71,736 | 60,000 | 61,904 | 60,000 | 70,000 | 10,000 | 17% | 70,000 | 70,000 | 70,000 | 70,000 |
| 01-411-001-001 | Contributions - Ludwig's | 74,160 | 74,160 | 74,160 | 249,196 | 249,196 | 99,196 | (150,000) | -60% | 99,196 | 99,196 | 99,196 | 99,196 |
| 01-411-001-002 | Contributions - Lionville | 74,282 | 74,282 | 74,282 | 99,360 | 99,360 | 99,360 | - | 0% | 99,360 | 99,360 | 99,360 | 99,360 |
| 01-411-001-003 | Contributions - Lionville Capital | 150,000 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-411-001-004 | Contributions - Glenmoore | 8,549 | 8,549 | 8,549 | 11,435 | 11,435 | 11,435 | - | 0% | 11,435 | 11,435 | 11,435 | 11,435 |
| 01-411-001-005 | Contributions - E. Brandywine | 13,608 | 13,608 | 13,608 | 21,279 | 46,279 | 46,279 | - | 0% | 21,279 | 21,279 | 21,279 | 21,279 |
| 01-411-001-006 | Reimbursement - Uwchlan Twp. | 2,488 | - | 2,300 | - | 2,300 | 2,300 | - | 0% | 2,300 | 2,300 | 2,300 | 2,300 |
| 01-411-001-007 | Reimbursement - E. Brandywine Twp. | 328 | - | 200 | 306 | 200 | 200 | - | 0% | 200 | 200 | 200 | 200 |
| 01-411-002-530 | Contributions - Fire Relief Funds | 94,809 | 86,558 | 95,000 | 110,714 | 95,000 | 95,000 | - | 0% | 95,000 | 95,000 | 95,000 | 95,000 |
| Total 411 FIRE | | 507,208 | 343,580 | 351,099 | 562,842 | 586,770 | 446,770 | (140,000) | -24% | 421,770 | 421,770 | 421,770 | 421,770 |
| | | | | | | | | | | | | | |
| 412 AMBULANCE | | | | | | | | | | | | | |
| 01-412-000-540 | Uwchlan Ambulance | 27,038 | 27,038 | 27,038 | 27,038 | 27,038 | 58,000 | 30,962 | 115% | 58,000 | 58,000 | 58,000 | 58,000 |
| 01-412-000-544 | Minquas Ambulance | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total 412 AMBULANCE | | 27,038 | 27,038 | 27,038 | 27,038 | 27,038 | 58,000 | 30,962 | 115% | 58,000 | 58,000 | 58,000 | 58,000 |
| | | | | | | | | | | | | | |
| Total 411-412 FIRE and AMBULANCE | | 534,246 | 370,618 | 378,137 | 589,880 | 613,808 | 504,770 | (109,038) | -18% | 479,770 | 479,770 | 479,770 | 479,770 |
| | | | | | | | | | | | | | |
| 413 CODES ADMINISTRATION | | | | | | | | | | | | | |
| 01-413-000-100 | Code Administrator Wages | 232,705 | 231,345 | 225,362 | 169,318 | 237,709 | 262,217 | 24,508 | 10% | 272,706 | 283,614 | 294,959 | 306,757 |
| 01-413-000-150 | Payroll Tax Expense | 18,403 | 18,335 | 17,240 | 13,892 | 18,185 | 20,060 | 1,875 | 10% | 20,862 | 21,696 | 22,564 | 23,467 |
| 01-413-000-151 | Unemployment Compensation | 247 | 695 | 615 | 1,605 | 1,605 | 1,540 | (65) | -4% | 1,271 | 1,386 | 1,328 | 1,328 |
| 01-413-000-156 | Employee Benefit Expense | 65,599 | 50,407 | 50,054 | 38,183 | 49,529 | 53,884 | 4,355 | 9% | 53,884 | 54,961 | 56,060 | 57,182 |
| 01-413-000-160 | Pension Expense | 21,985 | 20,548 | 19,610 | 16,779 | 16,687 | 17,482 | 795 | 5% | 18,181 | 18,909 | 19,665 | 20,451 |
| 01-413-000-165 | Employer 457 Match | 3,000 | 4,500 | 4,500 | - | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-413-000-181 | Longevity Pay | 7,500 | 4,800 | 4,800 | 5,100 | 5,100 | 5,400 | 300 | 6% | 5,700 | 6,750 | 6,900 | 7,050 |
| 01-413-000-183 | Overtime | 1,536 | 1,760 | - | 3,764 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-413-000-200 | Supplies | 643 | 1,242 | 2,000 | 2,126 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-413-000-230 | Gasoline & Oil | 1,753 | 2,921 | 3,400 | 3,088 | 3,400 | 3,400 | - | 0% | 3,400 | 3,400 | 3,400 | 3,400 |
| 01-413-000-235 | Vehicle Maintenance | 1,265 | 351 | 2,000 | 2,412 | 1,500 | 1,500 | - | 0% | 1,500 | 1,500 | 1,500 | 1,500 |

**Upper Uwchlan Township
2023 Budget**

| | | Actual | Actual | Budget | Actual - 9/30/22 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|--------------------------------|--------------------------------|---------|---------|---------|---------------------|---------|---------|--------------|-----------|---------|---------|---------|---------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Budget | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| 01-413-000-316 | Training & Seminars | 957 | - | 2,500 | 297 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-413-000-317 | Parking & Travel | - | 32 | 750 | 368 | 250 | 250 | - | 0% | 250 | 250 | 250 | 250 |
| 01-413-000-320 | Telephone | 1,274 | 769 | 2,000 | 653 | 2,000 | 3,000 | 1,000 | 50% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-413-000-322 | Ipad Expense | 662 | 543 | 600 | 376 | 600 | 500 | (100) | -17% | 600 | 600 | 600 | 600 |
| 01-413-000-352 | Insurance - Liability | 377 | 367 | 367 | 211 | 282 | 270 | (13) | -4% | 270 | 270 | 270 | 270 |
| 01-413-000-353 | Insurance - Vehicles | 297 | 285 | 285 | 299 | 398 | 403 | 5 | 1% | 403 | 403 | 403 | 403 |
| 01-413-000-354 | Insurance - Workers Comp. | 2,003 | 978 | 618 | 1,493 | 720 | 685 | (35) | -5% | 700 | 700 | 700 | 700 |
| 01-413-000-420 | Dues/Subscriptions/Memberships | 230 | 748 | 3,000 | 337 | 3,000 | 1,500 | (1,500) | -50% | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-413-000-450 | Contracted Services | 13,673 | 1,195 | 10,000 | 747 | 10,000 | 5,000 | (5,000) | -50% | 5,000 | 5,000 | 12,000 | 12,000 |
| 01-413-000-460 | Meetings & Conferences | - | - | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| Total 413 CODES ADMINISTRATION | | 374,109 | 341,821 | 350,701 | 261,048 | 364,965 | 391,089 | 26,124 | 7% | 402,226 | 416,939 | 438,099 | 452,858 |
| | | | | | | | | | | | | | |
| 414 PLANNING & ZONING | | | | | | | | | | | | | |
| <u>General Planning</u> | | | | | | | | | | | | | |
| 01-414-001-116 | Compensation | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-414-001-200 | Supplies | - | - | 500 | 609 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| 01-414-001-301 | Court Reporter | 570 | 964 | 1,500 | 2,385 | 1,500 | 1,500 | - | 0% | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-414-001-315 | Legal Fees | 2,280 | 6,273 | 3,000 | 13,615 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-414-001-365 | Comp Plan Update | - | - | - | - | 50,000 | 50,000 | - | 0% | - | - | - | - |
| 01-414-001-366 | Ordinance Update | 250 | 8,160 | 20,000 | 9,382 | 20,000 | 20,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-414-001-367 | General Planning | 250 | - | 3,000 | - | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-414-001-368 | Advertising | 320 | 294 | 500 | - | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| 01-414-001-451 | Act 209 | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total 414-001 Planning | | 3,670 | 15,691 | 28,500 | 25,991 | 78,500 | 78,500 | - | 0% | 11,500 | 11,500 | 11,500 | 11,500 |
| | | | | | | | | | | | | | |
| <u>Village Concept</u> | | | | | | | | | | | | | |
| 01-414-002-367 | General Planning | - | - | 1,000 | 9,319 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| Total 414-002 Village Concept | | - | - | 1,000 | 9,319 | 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 | - | 909 | 2,000 | 6,399 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-414-003-315 | Legal Fees | - | - | 6,000 | - | 6,000 | 6,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-414-003-450 | Contracted Services | - | - | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| Total 414-003 Zoning | | - | 909 | 9,800 | 6,399 | 9,800 | 9,800 | - | 0% | 5,800 | 5,800 | 5,800 | 5,800 |
| Total 414 PLANNING & ZONING | | 3,670 | 16,600 | 39,300 | 41,709 | 89,300 | 89,300 | - | 0% | 18,300 | 18,300 | 18,300 | 18,300 |
| | | | | | | | | | | | | | |
| 415 EMERGENCY OPERATIONS | | | | | | | | | | | | | |
| 01-415-000-200 | Supplies | 2,639 | 89 | 2,000 | 2,726 | 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 | 160 | 115 | 1,200 | 630 | 1,200 | 1,200 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-415-000-317 | Parking & Travel | 92 | - | 400 | - | 400 | 400 | - | 0% | 100 | 100 | 100 | 100 |
| 01-415-000-320 | Telephone | - | - | 1,200 | - | 1,200 | 1,200 | - | 0% | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-415-000-330 | Other Services/Charges | - | - | 500 | - | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| 01-415-000-420 | Dues/Subscriptions/Memberships | 120 | - | 50 | - | 50 | 50 | - | 0% | 50 | 50 | 50 | 50 |
| 01-415-000-450 | Contracted Services | - | - | 500 | - | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| 01-415-000-740 | Computer/Furniture | - | 2,778 | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| Total 415 EMERGENCY OPERATIONS | | 3,011 | 2,982 | 7,850 | 3,356 | 7,850 | 7,850 | - | 0% | 7,350 | 7,350 | 7,350 | 7,350 |
| | | | | | | | | | | | | | |
| 422 - 456 OTHER SERVICES | | | | | | | | | | | | | |
| 01-422-000-530 | SPCA Contract | 4,093 | 4,717 | 4,637 | 2,590 | 4,776 | 4,776 | (0) | 0% | 4,919 | 5,067 | 5,219 | 5,375 |
| 01-422-000-601 | DARC | 23,037 | 23,037 | 25,341 | 24,189 | 25,341 | 25,398 | 57 | 0% | 25,398 | 25,398 | 25,398 | 25,398 |
| 01-422-000-603 | Downingtown Senior Center | 2,000 | 2,000 | 2,000 | - | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |

**Upper Uwchlan Township
2023 Budget**

| | | Actual | Actual | Budget | Actual - 9/30/22 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|-------------------------|------------------------------------|---------|-----------|-----------|---------------------|-----------|-----------|--------------|-----------|-----------|-----------|-----------|-----------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Budget | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| 01-422-000-605 | Natural Lands Trust | - | - | 20,000 | - | 20,000 | 20,000 | - | 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 |
| | | 34,130 | 34,754 | 56,978 | 26,779 | 57,117 | 57,174 | 57 | 0% | 37,317 | 37,465 | 37,617 | 37,773 |
| | Total EMERGENCY & OTHER | 37,141 | 37,736 | 64,828 | 30,135 | 64,967 | 65,024 | 57 | 0% | 44,667 | 44,815 | 44,967 | 45,123 |
| 433 SIGNS | | | | | | | | | | | | | |
| 01-433-000-200 | Supplies | 4,686 | 4,991 | 5,000 | 9,561 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-433-000-450 | Contracted Services | - | 316 | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 4,686 | 5,307 | 6,000 | 9,561 | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 |
| 434 SIGNALS | | | | | | | | | | | | | |
| 01-434-000-450 | Contracted Services | 24,550 | 43,656 | 35,200 | 8,185 | 35,200 | 35,200 | - | 0% | 25,000 | 25,000 | 25,000 | 25,000 |
| | | 24,550 | 43,656 | 35,200 | 8,185 | 35,200 | 35,200 | - | 0% | 25,000 | 25,000 | 25,000 | 25,000 |
| 438 PUBLIC WORKS | | | | | | | | | | | | | |
| 01-438-000-100 | Public Works Wages | 416,301 | 435,923 | 439,698 | 292,011 | 451,945 | 521,773 | 69,828 | 15% | 542,644 | 564,349 | 586,923 | 610,400 |
| 01-438-000-101 | Employee Cost Allocated | - | (21,996) | (27,098) | - | (82,665) | (81,283) | 1,383 | -2% | (83,721) | (86,233) | (88,820) | (91,484) |
| 01-438-000-150 | Payroll Tax Expense | 32,667 | 35,560 | 33,637 | 24,850 | 34,574 | 39,916 | 5,342 | 15% | 41,512 | 43,173 | 44,900 | 46,696 |
| 01-438-000-151 | Unemployment Compensation | 563 | 1,435 | 1,435 | 3,745 | 3,745 | 2,695 | (1,050) | -28% | 2,118 | 2,310 | 2,406 | 2,503 |
| 01-438-000-156 | Employee Benefit Expense | 131,475 | 166,291 | 147,806 | 129,300 | 187,111 | 184,174 | (2,937) | -2% | 187,857 | 191,614 | 195,447 | 199,356 |
| 01-438-000-160 | Pension Expense | 32,193 | 38,573 | 38,133 | 30,663 | 30,829 | 33,123 | 2,294 | 7% | 34,447 | 35,825 | 37,258 | 38,749 |
| 01-410-000-165 | Employer 457 Match | 6,000 | 10,500 | 10,500 | - | 14,000 | 14,000 | - | 0% | 14,000 | 14,000 | 14,000 | 14,000 |
| 01-438-000-181 | Longevity | 6,750 | 8,100 | 8,100 | 6,300 | 8,850 | 8,850 | - | 0% | 9,600 | 10,350 | 11,850 | 14,250 |
| 01-438-000-183 | Overtime Wages | 5,977 | 16,579 | 26,000 | 11,105 | 26,000 | 26,000 | - | 0% | 26,000 | 26,000 | 26,000 | 26,000 |
| 01-438-000-200 | Supplies | 42,473 | 59,295 | 48,500 | 33,649 | 49,000 | 49,000 | - | 0% | 49,000 | 49,000 | 49,000 | 49,000 |
| 01-438-000-205 | Meals and Meal Allowances | - | 386 | 500 | - | 600 | 600 | - | 0% | 600 | 600 | 600 | 600 |
| 01-438-000-230 | Gasoline & Oil | 15,997 | 22,642 | 34,200 | 24,757 | 42,000 | 45,000 | 3,000 | 7% | 45,000 | 45,000 | 45,000 | 45,000 |
| 01-438-000-235 | Vehicle Maintenance | 7,272 | 28,621 | 17,000 | 21,712 | 18,000 | 20,000 | 2,000 | 11% | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-438-000-238 | Uniforms | 2,679 | 3,534 | 3,050 | 2,066 | 3,050 | 4,500 | 1,450 | 48% | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-438-000-245 | Highway Supplies | 9,540 | 11,623 | 9,600 | 20,358 | 9,600 | 9,600 | - | 0% | 9,600 | 9,600 | 9,600 | 9,600 |
| 01-438-000-260 | Small Tools & Equipment | 8,884 | 4,501 | 9,600 | 7,630 | 9,750 | 9,600 | (150) | -2% | 9,600 | 9,600 | 9,600 | 9,600 |
| 01-438-000-316 | Training & Seminars | 1,371 | 985 | 5,000 | 2,015 | 5,225 | 5,300 | 75 | 1% | 5,300 | 5,300 | 5,300 | 5,300 |
| 01-438-000-317 | Parking and Travel | - | 1,786 | 800 | - | 800 | 800 | - | 0% | 800 | 800 | 800 | 800 |
| 01-438-000-320 | Telephone | 2,512 | 1,962 | 3,000 | 1,820 | 3,000 | 4,300 | 1,300 | 43% | 4,300 | 4,300 | 4,300 | 4,300 |
| 01-438-000-322 | Ipad Expense | 1,024 | 757 | 1,200 | 1,368 | 1,200 | 1,200 | - | 0% | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-438-000-341 | Advertising | 60 | - | - | - | - | - | - | 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 | 1,665 | 1,621 | 1,621 | 1,114 | 1,486 | 1,439 | (46) | -3% | 1,439 | 1,439 | 1,439 | 1,439 |
| 01-438-000-353 | Insurance - Vehicles | 1,189 | 1,141 | 1,141 | 1,195 | 1,593 | 1,611 | 18 | 1% | 1,611 | 1,611 | 1,611 | 1,611 |
| 01-438-000-354 | Insurance - Workers Comp. | 11,880 | 12,241 | 11,747 | 7,961 | 13,680 | 13,007 | (673) | -5% | 13,397 | 13,799 | 14,213 | 14,639 |
| 01-438-000-420 | Dues/Subscriptions/Memberships | 820 | - | 400 | 215 | 400 | 400 | - | 0% | 400 | 400 | 400 | 400 |
| 01-438-000-450 | Contracted Services | 25,431 | 48,355 | 52,730 | 11,834 | 56,500 | 94,500 | 38,000 | 67% | 94,500 | 94,500 | 94,500 | 94,500 |
| 01-438-000-463 | Miscellaneous | - | - | - | - | - | - | - | 0% | - | - | - | - |
| 01-438-000-720 | Road Resurfacing | - | 195,000 | 274,333 | 274,333 | 274,333 | - | (274,333) | 100% | - | - | - | - |
| | | 764,723 | 1,085,415 | 1,157,633 | 910,001 | 1,169,605 | 1,015,104 | (154,501) | -13% | 1,040,704 | 1,068,038 | 1,097,028 | 1,127,958 |

**Upper Uwchlan Township
2023 Budget**

| | | Actual | Actual | Budget | Actual - | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|--|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-----------|-----------|-----------|-----------|-----------|
| | | 2020 | 2021 | 2021 | 9/30/22 | 2022 | 2023 | '22 Budget | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| <u>Public Works - Facilities Division</u> | | | | | | | | | | | | | |
| 01-438-001-100 | Public Works Wages-Facilities Div. | 191,520 | 204,049 | 234,093 | 168,176 | 241,115 | 247,991 | 6,876 | 3% | 257,911 | 268,227 | 278,956 | 290,114 |
| 01-438-001-101 | PW Facilities Costs Allocated | (196,942) | (204,349) | (223,653) | (124,426) | (225,983) | (220,186) | 5,797 | -3% | (220,186) | (220,186) | (220,186) | (220,186) |
| 01-438-001-150 | Payroll Tax Expense | 14,885 | 16,479 | 17,908 | 13,911 | 18,445 | 18,971 | 526 | 3% | 19,730 | 20,519 | 21,340 | 22,194 |
| 01-438-001-151 | Unemployment Compensation | 479 | 1,861 | 1,435 | 2,906 | 3,745 | 2,695 | (1,050) | -28% | 2,830 | 2,965 | 3,099 | 3,234 |
| 01-438-001-156 | Employee Benefit Expense | 42,597 | 38,932 | 38,965 | 32,700 | 42,306 | 48,545 | 6,239 | 15% | 49,516 | 50,507 | 51,517 | 52,547 |
| 01-438-001-160 | Pension Expense | 11,517 | 3,391 | 11,643 | 10,812 | 10,482 | 10,727 | 245 | 2% | 11,156 | 11,602 | 12,066 | 12,549 |
| 01-410-000-165 | Employer 457 Match | 2,000 | 4,500 | 4,500 | - | 6,000 | 6,000 | - | 0% | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-438-001-181 | Longevity | 1,950 | 2,850 | 2,850 | 3,150 | 3,300 | 3,450 | 150 | 5% | 3,750 | 4,050 | 4,350 | 4,650 |
| 01-438-001-183 | Overtime Wages | 1,887 | 7,463 | 8,000 | 6,401 | 8,000 | 8,000 | - | 0% | 8,000 | 8,000 | 8,000 | 8,000 |
| 01-438-001-200 | Supplies | - | - | - | 15 | - | 2,500 | 2,500 | #DIV/0! | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-438-001-230 | Gasoline & Oil | 14,453 | 20,612 | 12,000 | 20,827 | 12,000 | 12,000 | - | 0% | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-438-001-235 | Vehicle Maintenance | 777 | - | 6,500 | - | 6,500 | 6,500 | - | 0% | 6,500 | 6,500 | 6,500 | 6,500 |
| 01-438-001-238 | Uniforms | 125 | 1,623 | 2,200 | - | 1,200 | 1,500 | 300 | 25% | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-438-001-316 | Training & Seminars | - | 657 | 1,600 | - | 1,600 | 1,600 | - | 0% | 1,600 | 1,600 | 1,600 | 1,600 |
| 01-438-001-352 | Insurance - Liability | 1,665 | 1,621 | 1,621 | 1,114 | 1,486 | 1,439 | (47) | -3% | 1,439 | 1,439 | 1,439 | 1,439 |
| 01-438-001-353 | Insurance - Vehicles | 1,189 | 1,141 | 1,141 | 1,195 | 1,593 | 1,611 | 18 | 1% | 1,611 | 1,611 | 1,611 | 1,611 |
| 01-438-001-354 | Insurance - Workers Comp. | 4,142 | 7,920 | 8,037 | 3,981 | 9,360 | 8,899 | (461) | -5% | 8,899 | 8,899 | 8,899 | 8,899 |
| 01-438-001-450 | Contracted Services | - | - | - | 88 | - | - | - | 0% | - | - | - | - |
| | | 92,244 | 108,750 | 128,840 | 140,850 | 141,149 | 162,242 | 21,093 | 15% | 174,756 | 187,733 | 201,191 | 215,151 |
| Total 438 PUBLIC WORKS | | 856,967 | 1,194,165 | 1,286,473 | 1,050,851 | 1,310,754 | 1,177,346 | (133,408) | -10% | 1,215,460 | 1,255,771 | 1,298,219 | 1,343,109 |
| | | | | | | | | | | | | | |
| 439 ROAD CONSTRUCTION | | | | | | | | | | | | | |
| 01-439-000-752 | East West Link | - | - | - | - | - | - | - | 0% | - | - | - | - |
| | | - | - | - | - | - | - | - | 0% | - | - | - | - |
| | | | | | | | | | | | | | |
| 454 PARK & RECREATION | | | | | | | | | | | | | |
| <u>Parks - General</u> | | | | | | | | | | | | | |
| 01-454-000-150 | Scholarships for Youth Groups | - | - | 6,000 | - | 6,000 | - | (6,000) | -100% | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-454-001-101 | Park Wage Allocation | 196,942 | 204,349 | 223,653 | 124,426 | 225,983 | 220,186 | (5,797) | -3% | 220,186 | 220,186 | 220,186 | 220,186 |
| 01-454-001-200 | Supplies | 19,778 | 15,836 | 15,000 | 12,622 | 15,000 | 15,000 | - | 0% | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-454-001-201 | Park & Rec Special Events | 3,662 | 4,700 | 6,000 | 6,451 | 6,000 | 21,000 | 15,000 | 250% | 21,000 | 21,000 | 21,000 | 21,000 |
| 01-454-001-202 | Block Party | 7,098 | 10,100 | 28,000 | 32,928 | 28,000 | 30,000 | 2,000 | 7% | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-454-001-230 | Gasoline & Oil | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-454-001-235 | Vehicle Maintenance | 5,646 | 10,038 | 6,000 | 1,189 | 6,000 | 4,000 | (2,000) | -33% | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-454-001-250 | Maintenance & Repairs | - | - | 500 | 952 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| 01-454-001-260 | Small Tools & Equipment | 1,425 | - | 2,700 | - | 3,330 | 6,130 | 2,800 | 84% | 6,130 | 6,130 | 6,130 | 6,130 |
| 01-454-001-316 | Training & Seminars | - | - | 1,000 | - | 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. | 3,338 | 3,857 | 3,710 | 2,488 | 4,320 | 4,107 | (213) | -5% | 4,107 | 4,107 | 4,107 | 4,107 |
| 01-454-001-420 | Dues/Subscriptions/Memberships | - | - | 300 | - | 300 | 300 | - | 0% | - | - | - | - |
| 01-454-001-450 | Contracted Services | - | - | 500 | 751 | 500 | 1,500 | 1,000 | 200% | 1,500 | 1,500 | 1,500 | 1,500 |
| | | 237,889 | 248,880 | 293,363 | 181,807 | 296,933 | 303,724 | 6,791 | 2% | 309,424 | 309,424 | 309,424 | 309,424 |
| | | | | | | | | | | | | | |
| <u>Hickory Park</u> | | | | | | | | | | | | | |
| 01-454-002-200 | Supplies - Hickory Park | 5,380 | 3,714 | 3,000 | 3,394 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-454-002-231 | Propane | - | 1,331 | 2,000 | 182 | 2,000 | 3,000 | 1,000 | 50% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-454-002-250 | Maintenance & Repairs | 295 | 487 | 8,000 | 5,221 | 8,000 | 8,000 | - | 0% | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-454-002-351 | Insurance - Property | 4,134 | 4,072 | 4,072 | 3,886 | 5,182 | 6,922 | 1,740 | 34% | 6,922 | 6,922 | 6,922 | 6,922 |
| 01-454-002-360 | Utilities | 2,629 | 2,612 | 5,000 | 3,127 | 5,000 | 5,000 | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-454-002-450 | Contracted Services | 20,948 | 23,006 | 20,000 | 50,981 | 20,000 | 20,000 | - | 0% | 20,000 | 20,000 | 20,000 | 20,000 |
| | | 33,386 | 35,222 | 42,072 | 66,791 | 43,182 | 45,922 | 2,740 | 6% | 44,922 | 44,922 | 44,922 | 44,922 |

**Upper Uwchlan Township
2023 Budget**

| | | Actual - | | | | | | | | | | | |
|---|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-----------|-----------|-----------|-----------|-----------|
| | | Actual | Actual | Budget | 9/30/22 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Budget | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| | | | | | | | | | | | | | |
| <u>Fellowship Fields</u> | | | | | | | | | | | | | |
| 01-454-003-200 | Supplies | 1,015 | 7,474 | 3,000 | 475 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-454-003-250 | Maintenance & Repairs | 500 | 6,436 | 10,000 | 5,717 | 18,000 | 10,000 | (8,000) | -44% | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-454-003-312 | Engineering Fees | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-454-003-320 | Telephone | 1,500 | 1,600 | 2,500 | 1,165 | 2,500 | 2,500 | - | 0% | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-454-003-351 | Insurance - Property | 4,134 | 4,072 | 4,072 | 3,886 | 5,182 | 6,922 | 1,740 | 34% | 6,922 | 6,922 | 6,922 | 6,922 |
| 01-454-003-360 | Utilities | 9,291 | 10,384 | 12,000 | 6,762 | 12,000 | 12,000 | - | 0% | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-454-003-450 | Contracted Services | 21,225 | 26,473 | 16,000 | 7,766 | 16,000 | 38,000 | 22,000 | 138% | 15,000 | 15,000 | 15,000 | 15,000 |
| | | 37,665 | 56,439 | 47,572 | 25,771 | 56,682 | 72,422 | 15,740 | 28% | 49,422 | 49,422 | 49,422 | 49,422 |
| | | | | | | | | | | | | | |
| <u>Larkins Field</u> | | | | | | | | | | | | | |
| 01-454-004-200 | Supplies | 113 | - | 1,000 | - | 1,000 | 500 | (500) | -50% | 500 | 500 | 500 | 500 |
| 01-454-004-250 | Maintenance & Repairs | - | - | 1,000 | - | 1,000 | 500 | (500) | -50% | 500 | 500 | 500 | 500 |
| 01-454-004-312 | Engineering Fees | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 01-454-004-450 | Contracted Services | 660 | 1,185 | 3,000 | 546 | 3,000 | 3,000 | - | 0% | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 773 | 1,185 | 5,000 | 546 | 5,000 | 4,000 | (1,000) | -20% | 4,000 | 4,000 | 4,000 | 4,000 |
| | | | | | | | | | | | | | |
| <u>Upland Farms</u> | | | | | | | | | | | | | |
| 01-454-005-200 | Supplies | 465 | 1,182 | 5,000 | 13,999 | 5,000 | 7,500 | 2,500 | 50% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-454-005-231 | Propane & Heating Oil | 1,119 | 1,977 | 4,500 | 989 | 6,000 | 5,000 | (1,000) | -17% | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-454-005-250 | Maintenance & Repairs | 285 | 11,916 | 50,000 | 9,538 | 50,000 | 50,000 | - | 0% | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-454-005-351 | Insurance - Property | 4,134 | 4,072 | 4,072 | 3,886 | 5,182 | 6,922 | 1,740 | 34% | 6,922 | 6,922 | 6,922 | 6,922 |
| 01-454-005-360 | Utilities | 4,179 | 12,520 | 4,000 | 13,301 | 14,000 | 15,000 | 1,000 | 7% | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-454-005-450 | Contracted Services | 3,549 | 8,031 | 5,000 | 14,270 | 10,000 | 20,000 | 10,000 | 100% | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-454-005-513 | Engineering Fees | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | | 13,731 | 39,698 | 72,572 | 55,983 | 90,182 | 104,422 | 14,240 | 16% | 57,922 | 57,922 | 57,922 | 57,922 |
| | | | | | | | | | | | | | |
| Total Individual Parks | | 85,555 | 132,544 | 167,216 | 149,091 | 195,046 | 226,766 | 31,720 | 16% | 156,266 | 156,266 | 156,266 | 156,266 |
| | | | | | | | | | | | | | |
| Total 454 PARK & RECREATION | | 323,444 | 381,424 | 460,579 | 330,898 | 491,979 | 530,489 | 38,510 | 8% | 465,689 | 465,689 | 465,689 | 465,689 |
| | | | | | | | | | | | | | |
| 455 ENVIRONMENTAL ADVISORY COUNCIL | | | | | | | | | | | | | |
| 01-455-000-450 | Contracted Services | - | - | - | 1,712 | 10,000 | 10,000 | - | 0% | 10,000 | 10,000 | 10,000 | 10,000 |
| | | - | - | - | 1,712 | 10,000 | 10,000 | - | 0% | 10,000 | 10,000 | 10,000 | 10,000 |
| | | | | | | | | | | | | | |
| 459 HISTORICAL COMMISSIONS | | | | | | | | | | | | | |
| 01-459-000-200 | Supplies | - | 1,221 | 2,500 | 1,357 | 2,500 | 2,500 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-459-000-320 | Telephone | - | - | 1,000 | - | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-459-000-450 | Contracted Services | 1,177 | 2,214 | 1,500 | - | 1,500 | 1,500 | - | 0% | 1,500 | 1,500 | 1,500 | 1,500 |
| | | 1,177 | 3,435 | 5,000 | 1,357 | 5,000 | 5,000 | - | 0% | 3,500 | 3,500 | 3,500 | 3,500 |
| | | | | | | | | | | | | | |
| | | | | | - | | | | | | | | |
| TOTAL EXPENSES BEFORE OPERATING TRANSFERS | | 5,822,129 | 6,588,832 | 6,500,325 | 5,465,823 | 7,912,115 | 7,327,198 | (594,917) | -8% | 7,274,788 | 7,466,616 | 7,685,215 | 7,908,220 |
| | | | | | | | | | | | | | |
| NET INCOME BEFORE TRANSFERS | | 2,905,883 | 2,555,065 | 559,897 | 1,693,273 | 108,434 | 895,240 | 796,806 | 735% | 844,926 | 746,149 | 618,414 | 487,618 |

**Upper Uwchlan Township
2023 Budget**

| | | Actual | Actual | Budget | Actual - 9/30/22 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|-----------------------------------|---|------------------|------------------|------------------|---------------------|--------------------|------------------|------------------|--------------|------------------|------------------|------------------|------------------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Budget | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| 492 OPERATING TRANSFERS | | | | | | | | | | | | | |
| 01-492-000-030 | Transfer to Capital Acquisition Fund: | | | | | | | | | | | | |
| | From Turf Field cash account | | (1,995,344) | - | - | (400,000) | - | 400,000 | -100% | - | - | - | - |
| | Other | (1,518,000) | | (518,000) | (1,500,000) | (500,000) | (450,000) | 50,000 | -10% | (500,000) | (400,000) | (200,000) | - |
| 01-492-000-036 | Transfer to Water Resource Protection Fu | - | (245,000) | (300,000) | (245,000) | (245,000) | (300,000) | (55,000) | 22% | - | - | - | - |
| 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! | - | - | - | - |
| | | (1,518,000) | (2,240,344) | (818,000) | (1,745,000) | (1,145,000) | (750,000) | 395,000 | -34% | (500,000) | (400,000) | (200,000) | - |
| Total Expenditures | | 7,340,129 | 8,829,176 | 7,318,325 | 7,210,823 | 9,057,115 | 8,077,198 | (989,917) | -11% | 7,774,788 | 7,866,616 | 7,885,215 | 7,908,220 |
| Net Ordinary Income | | 1,387,883 | 314,721 | (258,103) | (51,727) | (1,036,566) | 145,240 | 1,191,806 | -115% | 344,926 | 346,149 | 418,414 | 487,618 |
| <u>Solid Waste Fund</u> | | | | | | | | | | | | | |
| | Revenue | 1,100,261 | 1,086,135 | 1,096,444 | 1,036,284 | 1,141,331 | 1,165,573 | 24,242 | 2% | 1,190,173 | 1,190,373 | 1,190,573 | 1,190,773 |
| | Expenses | (933,990) | (972,638) | (914,796) | (708,954) | (1,045,522) | (1,076,004) | (30,482) | 3% | (1,041,077) | (1,041,787) | (1,050,044) | (1,052,723) |
| | Operating transfers | (150,000) | (100,000) | (150,000) | - | (100,000) | (85,000) | 15,000 | -15% | (80,000) | (80,000) | (80,000) | (80,000) |
| | NET INCOME | 16,271 | 13,497 | 31,648 | 327,330 | (4,191) | 4,569 | 8,760 | -209% | 69,096 | 68,586 | 60,528 | 58,050 |
| Net Ordinary Income (Loss) | | 1,404,154 | 328,218 | (226,455) | 275,603 | (1,040,757) | 149,809 | 1,200,566 | -115% | 414,021 | 414,735 | 478,942 | 545,668 |

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 community's 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 | Jennifer Baxter | 12/31/25 |
| Member | Andrew Durkin | 12/31/27 |

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, Facebook and Twitter presence are 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 compensation 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 in a township of our population is \$3,250.

Members of the Upper Uwchlan Board of Supervisors also lend their experience and expertise to Chester County and the community, 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)
- The Lord's Pantry, Downingtown (supplemental food program for needy families)
- Marsh Creek Eagles Football

Volunteer Groups Serving the Upper Uwchlan Community

The Township has established several commissions that consist of volunteers who serve the community and are supported by members of Township staff or Supervisors. There is always a need for additional members so residents should consider volunteering with one of these groups:

- Emergency Management Planning Commission (EMPC)
- Planning Commission (PC)
- Environmental Advisory Council (EAC)
- Historical Commission
- Technology Advisory Board (TAB)
- Municipal Authority (Authority)
- Park & Recreation Board (P&R)
- Zoning Hearing Board (ZHB)

ACCOMPLISHMENTS IN 2022

- No tax increase (since 2006)
- Recognized and awarded the annual "Volunteer of the Year" and the "Business of the Year"
- Replacement of the Park Road bridge over the Turnpike scheduled for November 2022 completion
- Reviewed 6 and adopted the following 5 ordinances and/or amendments:
 - Alcoholic beverages permitted at Upland Farm Barn; elimination of the F1/F2 Flexible Design Overlay Districts; Chester Springs Crossing roadway speed limit and such; Non-Uniformed Employee Pension Plan Average Applicable Compensation amendment; and ChesCo Emergency Response Team participation.
- Reviewed three (3) conditional use applications (Barn on Moore, 100 Greenridge Road, Struble Trail Extension)
- Reviewed 7 and approved 5 subdivision/land development plans: 11 Senn Drive, Natural Lands Trust / Shryock; 461 Font Road; 595 Fellowship Road; Byers Station Parcel 5C Lot 2B Commercial
- Approved 11 land development escrow release requests
- Accepted dedication of Chester Springs Crossing roadways and sanitary sewer facilities; Villages at Chester Springs sanitary sewer facilities.
- Approved the 2022 Minimum Municipal Pension Obligation (MMO) for the Police and Non-Uniformed Pension Plans
- The two defined benefit pension plans achieved an overall funding status of 114% with Level 0 – no distress

- Approved the submission of the updated township-wide Act 537 Plan to the PaDEP for their review and approval
- Approved/awarded contracts for the following:
 - 2022 Roadway Materials
 - 2022 Milling and Paving
 - 2022 Pavement Marking
 - Comcast Cable franchise agreement and renewal audit
 - Hickory Park improvements analysis
 - Upland Farm Barn HVAC improvements bid preparation
- Authorized the sale of Township equipment as a result of replacement: public works backhoe, wheel balancer, weed eaters, automotive lift, 2 police SUVs, chairs
- Continued to monitor the response and cleanup efforts following Sunoco's Inadvertent Return (IR) of HDD drilling mud at Marsh Creek Lake August 2020
- Monitored Sunoco's request to PaDEP for pipeline alternate route approval
- Continued work with General Code to recodify the "Code of Upper Uwchlan Township" (completed in October)
- The Planning Commission continued the process of updating the Township's Comprehensive Plan and various related Plans – Village Concept Plan, Village Design Guidelines, Active Transportation Plan
- The Township office serves as a drop-off location for the Marine Corps. annual "Toys for Tots" toy drive – an estimated ____ items were donated by Upper Uwchlan Township residents in 2022
- Held the "12th Annual Block Party" on Route 100, which was very well attended!
- The Environmental Advisory Council and Park & Recreation Board sponsored successful special events: Earth Day Celebration, Easter Egg Hunt, Green Drop Collection, Fall Concert, E-Waste Collection and Shredding event.
- Held a grand opening of the Barn at Upland Farm on April 9.
- Promoted three police officers: Tom Jones to Lieutenant, Brian Gathercole to Detective Corporal and Kyle Sherman to Corporal
- Established Police and Public Works Board of Supervisors Liaisons who meet with Department Heads regularly.
- Trained (1) new Finance Department employee
- Trained (1) new part-time employee - who ends up being a 'new' full-time employee
- Upon the resignation of the Assistant Township Manager, transitioned her duties to the Township Manager

GOALS FOR 2023

- 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 real estate 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

| | 2023 | 2022 | 2021 |
|---------------|-------------|-------------|-------------|
| Chairman | 1 | 1 | 1 |
| Vice-Chairman | 1 | 1 | 1 |
| Member | 1 | 1 | 1 |
| Total | 3 | 3 | 3 |

2023 Budget Summary – General Government

| | 2023 Budget | Actual 2022 (9/30/22) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|-------------------------------------|------------------------|--------------------------------------|------------------------|---|------------------------------|
| Personnel and related expenses | \$10,496 | \$10,496 | \$10,496 | \$0 | 0.0% |
| Liability and Public Officials Bond | 24,386 | 15,449 | 19,934 | 4,452 | 22.3% |
| All other | 51,267 | 49,385 | 47,777 | 3,489 | 7.3% |
| Total | \$86,148 | \$75,330 | \$78,207 | \$7,941 | 10.2% |

Explanation of Major Changes**Liability Insurance**

Insurance premiums increased more than 20% for 2023. The Township is a member of a consortium of local government agencies, and locally, Tropical Storm Ida caused large losses to 17 members of the Trust in 2021 which is reflected in 2023 premium rates. On a national level, the property insurers are increasing premiums and reducing coverage limits due to severe property losses (fire, wind and hurricane).

The liability premiums are allocated to individual departments on a pro-rata basis.

STATISTICS

| | 2023 | 2022* | 2021 |
|---|-------------|--------------|-------------|
| Township meetings attended | 72 | 77 | 68 |
| Members attending PSATS | 3 | 3 | 3 |
| Ordinances passed | 6 | 5 | 5 |
| Resolutions passed | 8 | 7 | 14 |
| Land development plan approvals | 1 | 5 | 2 |
| Conditional Use hearings or special meetings separate from regular meetings | 1 | 7 | 0 |
| Conditional Use approvals | 1 | 2 | 0 |

*As of 9/30/22

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.

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
- Is the liaison with the Park & Recreation Board

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
- Liaison with the Planning Commission (PC), Municipal Authority (Authority), Historical Commission (HC), and Technology Advisory Board (TAB)
- All other activities as required

Assistant to the Township Manager

- Responsible for Township communications – website, social media, newsletters
- Parks and Recreation – field scheduling and alternate liaison to the Parks and Recreation Board
- Coordinates usage of the Upland Farm Barn event space
- 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
- 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 ACFR
- 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
- Member of the Township Pension Committee

ACCOMPLISHMENTS IN 2022

- Continued coordination with the Pennsylvania Turnpike on their widening project and replacement of the Park Road bridge
- Assisted with the drafting, review, and adoption of the following ordinance amendments:
 - Outdoor storage tanks
 - Outdoor dining regulations
 - Re-codified the building codes
 - Established speed limits on Township roadways
 - Renew the Verizon Franchise Agreement
 - Allow alcoholic beverages at Upland Farms
 - Eliminate F1/F2 overlay
- Coordinated the review of six (6) subdivision and land development plans
- Coordinated the review of four (4) conditional use applications or PRD amendments
- Coordinated and presented the following contracts to the BOS for consideration:
 - 2022 Milling and Paving
 - 2022 Roadway Materials
 - 2022 Pavement Marking
 - Cable franchise agreement renewal audit
 - Hickory Park improvement grant application and construction document
- Continued refinement of the Township's asset/parcel management system, Traisr
- Opening of renovated Upland Farm Barn and began to rent space to the public
- Received our ninth consecutive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the 2022 Budget

- Prepared our seventh Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2021
- Completed the revision of the Township's Employee Manual

GOALS FOR 2023

Administration

- Continued coordination with various pipeline projects in and around the Township
- Continued coordination with Pennsylvania Turnpike personnel on the Park Road Bridge Replacement Project
- Complete Active Transportation Plan for the Township
- Evaluate the continued development of the Water Resource Protection Program – Phase III, final phase
- Evaluate document scanning programs or services for electronic records retention
- Guide/assist the Planning Commission with tasks to update the Township's Comprehensive Plan
- Evaluate the Solid Waste and Recycling contracts for renewal or re-bid during 2023
- Oversee improvements to Hickory Park including pickle ball courts, new parking configuration, and more

Finance

- Continue to obtain additional training as warranted
- Continue to prepare an Annual Comprehensive Financial Report ("ACFR") each year
- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the December 31, 2022 Annual Report (ACFR)
- Receive the GFOA Distinguished Budget Award for the 2023 Budget
- Revise and improve the Accounting Procedures Manual
- Continue to develop and document policies in accordance with the GFOA Best Practices

Staffing Statistics – as of the end of each year presented

| | 2023 | 2022 | 2021 |
|------------------------|-------------|-------------|-------------|
| Full time: | | | |
| Township Manager | 1 | 1 | 1 |
| Assistant to Twp Mgr | 1 | - | - |
| Assistant Twp. Manager | - | 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 |
| Total | 6.0 | 6.0 | 6.0 |

2023 Budget Summary – Executive

| | 2023 Budget | Actual 2022 (9/30/22) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|--------------------------------|------------------------|----------------------------------|------------------------|---|------------------------------|
| Personnel and related expenses | \$759,233 | \$559,669 | \$780,461 | (\$21,228) | (2.7%) |
| All other | 59,472 | 48,579 | 59,480 | (8) | 0.0% |
| Total | \$818,706 | \$608,248 | \$839,941 | (\$21,235) | (2.5%) |

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

All non-uniformed personnel are budgeted for a 4% salary increase in 2023 due to the 2022 inflation rate of 8.7%. The decrease in personnel costs is due to a staffing change. The Assistant Township Manager resigned during 2022 to take a Township Manager position within the county. Instead of replacing that position, a new position of Assistant to the Township Manager was created.

The employer matching contribution to the 457 Plan for non-uniform employees will be \$2,000 per eligible employee. The match is available to all full-time employees who contribute a minimum of \$2,000 to the 457 Plan annually.

STATISTICS

| | 2023 | 2022* | 2021 |
|---|--------------------------|--------------------------|--------------------------|
| Township meetings attended | 80 | 175 | 145 |
| Meeting packages prepared | 62 | 46 | 57 |
| Conditional Use Applications processed | 5 | 3 | 3 |
| Subdivision and land development applications processed | 3 | 7 | 4 |
| Ordinance amendments: Discussed Adopted | 6 discussed 6 adopted | 6 discussed 5 adopted | 5 discussed 5 adopted |
| Resolutions approved | 10 | 7 | 14 |
| Right to Know Requests | 60 | 50 | 96 |
| Bid packages prepared | 5 | 7 | 6 |
| | | | |

| | | | |
|--|--------|--------|--------|
| Certifications issued for settlements (re-sale and refinancing) | 125 | 100 | 248 |
| Number of utility bills mailed – solid waste (includes reminders) | 4,400 | 4,317 | 4,101 |
| Number of solid waste bills paid through the on-line WIPP | 925 | 1,044 | 969 |
| Number of liens collected – solid waste | 2 | 6 | 4 |
| Number of utility bills mailed - sewer | 12,000 | 12,316 | 11,875 |
| Number of sewer bills paid through the on-line WIPP | 3,500 | 3,235 | 3,879 |
| Number of liens collected - sewer | 5 | 16 | 10 |
| Utility payment processing - date of receipt to date processed <i>Peak time</i> | 2 days | 3 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 | 35 | 36 | 32 |

*As of 9/30/22

PERFORMANCE MEASURES

Township Goals Supported:

- Governance Supports Supervisor's Priority - Governance
 - Significantly increase citizen understanding, access to, and participation in Upper Uwchlan Township local government by communicating with the public
- Financial Operations Supports Supervisor's Priority – Financial Mgmt

The Township shall maintain strong financial operations that is supported by strong, responsible fiscal policy as evidenced by the following results 100 percent of the time:

 - Maintains an Unrestricted Fund Balance in the General Fund of not less than 35% of general operating expenditures (prior to any transfers to other Funds)
 - Maintains the highest possible bond rating for the size of the Township (Aa/AA)
 - Township receives the Government Finance Officers Association (GFOA) Distinguished Budget Award
 - Township receives the Government Finance Officers Association Comprehensive Annual Financial Report award
 - Consistently produce high quality financial records which reduce annual audit costs

Governance

Increasing citizen involvement and communication via the Township's website

| | 2021 Actual | 2022 Estimated | 2023 Projected |
|-----------------------------|------------------------|---------------------------|---------------------------|
| Total website visits | TBD | TBD | 122,000 |
| Year to year increase (%) | TBD | TBD | 14.5% |
| | | | |
| Total individual page views | TBD | TBD | 195,000 |
| Year to year increase (%) | TBD | TBD | 16.7% |

Financial Operations

Maintaining highest possible municipal bond rating for Township's of our population

| | Expected Result | 2021 Actual | 2022 Actual | 2023 Projected |
|-------------|----------------------------|------------------------|------------------------|---------------------------|
| Bond Rating | Aa/AA | Aa/AA | Aa/AA | Aa/AA |

Maintaining Unrestricted Fund Balance in the General Fund

| | Expected Result | 2021 Actual | 2022 Estimated | 2023 Projected |
|--|----------------------------|------------------------|---------------------------|---------------------------|
| Unrestricted Fund Balance | | \$7,348,015 | \$7,006,288 | \$7,355,354 |
| General Operating Expenditures | | \$5,817,084 | 6,215,823 | 7,273,373 |
| Fund balance as a percentage of operating expenses | >35% | 111.7% | 112.7% | 101.1% |

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.

| | Expected Result | 2021 Actual | 2022 Actual | 2023 Projected |
|--|------------------------|--------------------|--------------------|-----------------------|
| Number of consecutive years receiving the GFOA Budget Presentation Award | 100% | 100% (8 years) | 100% (9 years) | 100% (10 years) |

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 governmental financial reporting, a Comprehensive Annual Financial Report ("ACFR"). The Township files the DCED report with the Commonwealth of Pennsylvania; beginning with December 31, 2016 and in each subsequent year, the Township has also prepared an ACFR.

| | Expected Result | 2021 Actual | 2022 Estimated | 2023 Projected |
|--|------------------------|-----------------------------|-----------------------|-----------------------|
| <i>Audit year end:</i> | | <i>12/31/21</i> | <i>12/31/22</i> | <i>12/31/23</i> |
| DCED report | 1 | 1 | 1 | 1 |
| Annual Report | 1 | 1 | 1 | 1 |
| Receive GFOA award for the Annual Report | 100% | TBD 6 th year | 7 th year | 8 th year |

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 high quality 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)

| | Expected Result | 2021 Actual | 2022 Estimated | 2023 Projected |
|----------------------------|----------------------------|------------------------|---------------------------|---------------------------|
| <i>Audit year end:</i> | <i>12/31/22</i> | <i>12/31/20</i> | <i>12/31/21</i> | <i>12/31/22</i> |
| Number of audits performed | 4 | 4 | 4 | 4 |
| Total cost | \$42,100 | \$38,550 | \$40,300 | \$42,100 |
| % change from prior year | < 6.0% | (15.3%) | 4.5% | 4.5% |

Note – The auditors increase their fees annually.

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 2022

- Audited the Township's financial statements for the year ended December 31, 2021 and assisted the Township in preparing and filing its Annual Comprehensive Financial Report ("ACFR") resulting in the Township receiving its sixth 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, 2021

GOALS FOR 2023

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

2023 Budget Summary - Audit

| | 2023 Budget (12/31/22) | Actual 2022 (9/30/22) | 2022 Budget (12/31/2021) | 2023 Increase (Decrease) | Percentage Change |
|--------------|---------------------------------------|----------------------------------|---|---|------------------------------|
| Audits | \$25,800 | \$24,700 | \$25,700 | \$100 | < 1.0% |
| Total | \$25,800 | \$24,700 | \$25,700 | \$100 | < 1.0% |

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 and the ACFR.

Explanation of Major Changes

None

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.

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 is fulfilling all the normal duties assigned to the Tax Collector and also serves in this capacity for other municipalities within Chester County.

ACCOMPLISHMENTS IN 2022

- Provided information to the residents of the Township via the Township newsletter concerning tax collections and frequently asked questions
- Hydrant taxes were incorporated into the invoice for the real estate taxes, eliminating the need for two separate bills

GOALS FOR 2023

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

2023 Budget Summary – Tax Collector

| | 2023 Budget | Actual 2022 (9/30/22) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|----------------------------|------------------------|----------------------------------|------------------------|---|------------------------------|
| Personnel related expenses | - | - | - | - | - |
| Chester County Treasurer | \$12,500 | 8,283 | \$12,500 | - | - |
| All other | 400 | - | 400 | - | - |
| Total | \$12,900 | \$8,283 | \$12,900 | - | - |

Explanation of Major Changes

None

STATISTICS

| | 2023 | 2022 | 2021 |
|-------------------------|---------------|---------------|-------------|
| Tax bills mailed | 4,600 | 4,500 | |
| Tax bills processed | Not available | Not available | |
| Certifications issued | Not available | Not available | |
| Liens filed at year end | Not available | Not available | |

*As of 9/30/22

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 2022

- Not applicable

GOALS FOR 2023

- Not applicable

Staffing Statistics – as of the end of each year presented

| | 2023 | 2022 | 2021 |
|--------------|-------------|-------------|-------------|
| None | | | |
| Total | | | |

2023 Budget Summary – Legal

| | 2023 Budget | Actual 2022 (9/30/22) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|-----------------------------|------------------------|----------------------------------|------------------------|---|------------------------------|
| Legal - reimbursable | \$10,000 | \$19,228 | \$10,000 | - | 0.0% |
| Legal – non reimbursable | 45,000 | 41,460 | 45,000 | - | 0.0% |
| Contracted services | 5,000 | - | 5,000 | - | 0.0% |
| Total | \$60,000 | \$60,688 | \$60,000 | - | 0.0% |

Explanation of Major Changes

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

GENERAL FUND**TECHNOLOGY****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 2022

- Continued technology replacement program
- Made necessary adjustments to the CENTRACS traffic signal server system
- Installed new wifi system in Upland Farm Barn
- With the assistance of the Technology Advisory Board (TAB), explored audio/visual (A/V) system options to make meeting room functional for robust hybrid meetings

GOALS FOR 2023

- Continue technology replacement program
- Ongoing improvements and maintenance to mission critical systems such as the traffic signal server and redundant infrastructure
- Select and install hybrid meeting A/V system
- Continue to use ArchiveSocial software to archive social media platforms

2023 Budget Summary – Computer

| | 2023 Budget | Actual 2022 (9/30/22) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|---------------------|------------------------|----------------------------------|------------------------|---|------------------------------|
| Software & supplies | \$78,401 | \$47,404 | \$75,280 | \$3,121 | 4.1% |
| Hardware | 16,000 | 6,483 | 16,000 | - | 0.0% |
| Website | 6,000 | 6,362 | 6,000 | - | 0.0% |
| Contracted services | 62,720 | 35,662 | 62,720 | - | 0.0% |
| Total | \$163,121 | \$95,911 | \$160,000 | \$3,121 | 2.0% |

Explanation of Major Changes

Changes include standard increases in contracts and anticipated equipment replacements per the schedule. In addition, this fund includes expenditures for the purchase and install of a hybrid A/V system and continue the contract with ArchiveSocial to archive and store all social media platform data for compliance with retention policies, in anticipation of records requests, and for the purpose of historical recordkeeping.

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 2022

- 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
- Ongoing construction inspections in various sub-divisions (Byers Station – Parcel 5C, Preserve at Marsh Creek, Eagleview Lot 1C), and Vantage Point (parcel 6C).
- Assisted with survey and planning for the Hickory Park Renovations
- 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
- Review and adoption of updated Act 167 Stormwater Management Ordinance
-

GOALS FOR 2023

- Monitor and assist with ongoing gas pipeline expansion or repair projects
 - Sunoco Mariner II and III
- Ongoing construction inspections at new residential and commercial construction sites
- 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 and Heather Hill
- Sub-division and land development reviews, as needed
- Continued compliance measures for MS4 Stormwater Permit

Staffing Statistics – as of the end of each year presented

| | 2023 | 2022 | 2021 |
|--------------|-------------|-------------|-------------|
| None | | | |
| Total | | | |

None – outside consultants provide engineering services to the Township

2023 Budget Summary – Engineering

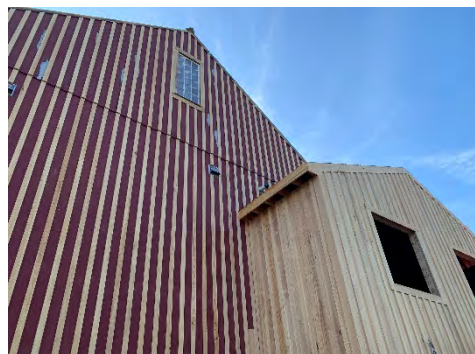
| | 2023 Budget | Actual 2022 (9/30/22) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|---|------------------------|----------------------------------|------------------------|---|------------------------------|
| Engineering – reimbursable Conditional Use | \$25,000 | - | \$25,000 | - | 0.0% |
| Reimbursable Engineering | 75,000 | \$32,080 | 75,000 | - | 0.0% |
| Engineering – non reimbursable | 30,000 | 37,942 | 30,000 | - | 0.0% |
| Traffic engineering | 25,000 | 13,005 | 25,000 | - | 0.0% |
| ARPA Projects | - | - | 618,752 | (\$618,752) | 100.0% |
| All other | 14,500 | 1,155 | 14,500 | - | 0.0% |
| Total | \$169,500 | \$84,182 | \$788,252 | \$618,752 | 78.5% |

Explanation of Major Changes

The American Recovery Plan Act funds that were received from DCED in 2022 were budgeted as expenditures in the 2022 Budget. Those amounts were later reclassified to Deferred Revenue and are included in revenue in the period in which they are planned to be expended.

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

This department includes the costs of operating and maintaining the four Township owned buildings: the Township Administration and Police Building located at 140 Pottstown Pike; the Public Works garage and office located at 132 Oscar Way, the Milford Road storage building, and the Upland Farm Barn Community Center, all located in Chester Springs, PA.



Renovations to the Barn at Upland Farm include a small addition to the second floor.

ACCOMPLISHMENTS IN 2022

- Construction on the Barn at the Upland Farm Park was completed in April.
- Ongoing repairs have been made to the Farmhouse at Upland Farm Park. Floor stabilization, retaining wall repair and roof repairs were some of the items completed.

GOALS FOR 2023

- HVAC system upgrade at Upland Farm Park Barn.
- Hickory Park renovation oversight.
- Continue the ongoing maintenance and upkeep of Township facilities and properties.

Staffing Statistics – as of the end of each year presented

| | 2023 | 2022 | 2021 |
|--------------|-------------|-------------|-------------|
| None | | | |
| Total | | | |

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

2023 Budget Summary – Township Properties

| | 2023 Budget | Actual 2022 (9/30/22) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|-----------------------|--------------------|------------------------------|--------------------|---------------------------------|--------------------------|
| Public Works building | \$79,266 | \$42,073 | \$77,396 | \$1,870 | 2.4% |
| Township building | 107,227 | 73,876 | 98,636 | 8,591 | 8.7% |
| Milford Road building | 12,461 | 13,064 | 10,091 | 2,370 | 23.5% |
| Total | \$198,953 | \$129,013 | \$186,123 | \$12,830 | 6.9% |

Explanation of Major Changes

None.

GENERAL FUND

POLICE DEPARTMENT



MISSION

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

DESCRIPTION OF SERVICES PROVIDED

The Police department is headquartered at the Township Building in Chester Springs, 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 a significant police related incident.

Lieutenant

- The Lieutenant supervises and coordinates all day-to-day administrative duties including, but not limited to scheduling, pay records, training, vehicle maintenance, officer, and equipment inspections.
- Assists and participates in the development and administration of the Police Department.
- Makes recommendations for future expenditures.
- Supervises and coordinates all ranking levels of the Upper Uwchlan Police Department at the station, in the field, at crime scenes and all emergency scenes.

Corporal

- The Corporal is a first line supervisor that performs various police department assignments.
- The Corporal manages subordinate employees to include, but not limited to supervision, policy compliance, work schedules to include special assignments, performance evaluation and improvement.

Detective

- The Detective is responsible for furthering or initiating the investigation of any criminal activity.
- The Detective will provide detailed and complete investigations of any activity assigned.
- The Detective, when assigned, will follow up on a case by using all investigative techniques and will carry them and reopen if new evidence should develop or suspects be identified.

Police Officers

- A Police Officer performs general police work in the protection of life and property through the enforcement of laws and ordinances and does related work required. These general police work consists of patrol work in assigned areas; investigation and other duties incidental thereto perform in accordance with the Department rules and regulations.

ACCOMPLISHMENTS IN 2022

- Guardian and not Warrior mentality in community policing
- Police operations enhanced using performance benchmarking
- Proactive with community-oriented policing
 - Business community
 - Religious community
 - Sports organizations
 - Homeowners' Associations
- Consumer service focused
- Evaluate long term police operations in new facility
- 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, incident command and de-escalation training
- Use of social media (Facebook)
- Recognition by the Government Finance Officers Association for budgetary practices
- Records being transferred from paper to digital
- Strong partnership with fire, EMS and the EMPC
- Community Public Safety Programs
- Employee development program
- COVID-19 operations (employee and public practices)
- Risk Management Program
- Conducted promotional activities for Lieutenant, Corporal and Detective. Transition these new positions in department
- Add three full-time Police Officers and have them successfully complete FTO Program

- Implement use of civilian to relieve sworn officers for patrol
- Replace Tasers and pistols
- Received renewal of accreditation from Pennsylvania Law Enforcement Accreditation Commission



Community Policing Programs

GOALS FOR 2023

- Continue to follow customer service-based philosophies and practices
- Continue with risk management assessments
- Continue to utilize benchmarking data for personnel and the department's overall performance
- Get all officers CIT certified
- Attempt to enlist more participants in the Community Assistance Personnel Services Program
- Evaluate community demographics and provide training as needed
- Continue to transfer paper records to digital electronic storage
- Continue use of social media to communicate with residents
- Continue fiscal practices identified by the Government Finance Officers Association
- Employee Development Programs (education, physical and mental well-being)
- Continue Public Safety Presentations/Community Outreach Programs
- Continue Accreditation procedures (3-year assessment in Spring of 2025)
- Quality of Life Programs
- Harness emerging technologies
- Endorse through culture community "Guardianship"

Staffing Statistics – as of the end of each year presented

| | 2023 | 2022 | 2021 |
|--------------------|-------------|-------------|--------------|
| Full time: | | | |
| Police Chief | 1 | 1 | 1 |
| Lieutenant | 1 | 1 | 0 |
| Patrol Corporals | 2 | 2 | 2 |
| Detective Corporal | 1 | 1 | 0 |
| Detective | 0 | 0 | 1 |
| Patrol Officers | 11 | 10 | 8 |
| Part time: | | | |
| Patrol Officers | 2 | - | 3 |
| Admin Assistant | 1 | 1 | 1 |
| Total FTE's | 17.5 | 15.0 | 13.75 |

Each part-time officer is considered one half FTE. The administrative assistant works approximately twenty hours per week and is counts as .5 FTE.



2022 Junior Police Academy



2022 Junior Police Academy Graduation



The department is working towards the completion of CIT classes by all officers

2023 Budget Summary – Police Department

| | 2023 Budget | Actual 2022 (9/30/22) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|----------------------------------|------------------------|----------------------------------|------------------------|---|------------------------------|
| Personnel and related expenses | \$2,751,699 | \$1,911,604 | \$2,577,620 | \$174,079 | 6.8% |
| Vehicle costs | 70,000 | 56,873 | 68,000 | 2,000 | 2.9% |
| Insurance – liability & property | 15,519 | 11,175 | 14,899 | 620 | 4.2% |
| All other | 140,732 | 83,726 | 118,500 | 22,232 | 18.8% |
| Total | \$2,977,950 | \$2,063,378 | \$2,779,019 | \$198,931 | 7.2% |

Explanation of Major Changes



The 2023 Budget reflects an increase in expenditures:

- Replacement of body worn and vehicle camera system.
- The replacement of four automobiles and one motorcycle.
- A trailer for the motorcycles and ATV
- Replacement of the crime scene laser mapping system
- Copy machine
- Traffic Safety utility vehicle
- Portable truck weighing scales
- Tentative approval for an officer solely dedicated for traffic safety.
- Part-time officers (2)



The Police Department participates with student groups at the high schools

STATISTICS

Police Incidents

| | 2023 | 2022* | 2021 |
|-------------------|---------|-------|--------|
| Calls for Service | Unknown | 8,216 | 14,061 |
| Radio | | 1,196 | 2,046 |
| Sight | | 403 | 947 |
| Person | | 108 | 196 |
| Headquarters | | 4,969 | 9,074 |

*As of 7/31/22



The Police Department's Quality of Life programs involve presentations to community groups and direct citizen contact.

Sworn Full Time Equivalent (FTE) Employees per Population

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

| | 2023 | 2022 | 2021 |
|-------------|-------------|-------------|-------------|
| Sworn FTE's | 1.3 | 1.2 | 1.0 |

Population 12,275 (per 2020 census)

Reported Crimes and Arrests

| | 2023 | 2022* | 2021 |
|----------------------------|-------------|--------------|-------------|
| Reported Crimes Part 1 & 2 | Unknown | 99 | 208 |
| Arrests | | 33 | 62 |
| Crimes per 1,000 residents | | 8.0 | 16.9 |

*As of 7/31/22

Traffic Safety - Police Traffic Enforcement

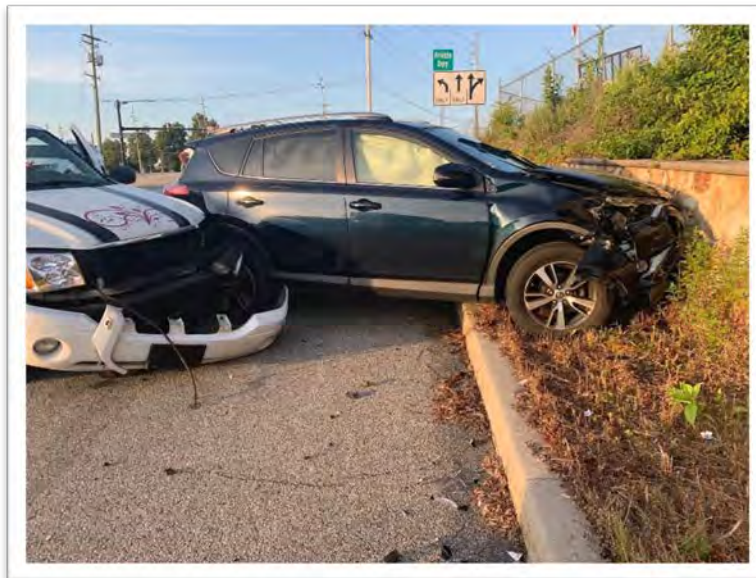
| | 2023 | 2022* | 2021 |
|---------------------------|-------------|--------------|-------------|
| Traffic stops | Unknown | 1,627 | 2,242 |
| Verbal & Written Warnings | | 945 | 1,644 |
| Citations | | 1,208 | 1,434 |

*As of 7/31/22

Traffic Crashes – Highway traffic accidents

| | 2023 | 2022* | 2021 |
|-------------------|-------------|--------------|-------------|
| Vehicle accidents | Unknown | 79 | 160 |

* As of 7/31/22



PERFORMANCE MEASURES

Township Goals Supported:

- Health, Safety and Quality of Life
 - Provide customer-focused, proactive, law enforcement services
 - Police accreditation to ensure constitutionally based policing
 - Participation and dissemination of information via various social media outlets



*Officers take every opportunity to reach out to the members of the community
to fulfill the mission of the police department*



The Police Department enjoys a strong working relationship with the business community

| | Expected Result | 2023 | 2022 | 2021 |
|---|-----------------|------|------|------|
| <i>Years the Police Department has been accredited by the Pennsylvania Police Chief's Association</i> | 8 | 8 | 7 | 6 |
| <i>Years the Police Department has used Facebook to share information with residents and others</i> | 11 | 11 | 10 | 9 |
| <i>Quality of Life Initiative Programs</i> | 8 | 8 | 7 | 6 |
| <i>Community Based Policing Programs</i> | 8 | 8 | 7 | 6 |
| <i>Community Crisis/De-escalation initiatives</i> | 5 | 5 | 4 | 3 |
| <i>Biased Base Policing Monitoring</i> | 8 | 8 | 7 | 6 |
| <i>Community Diversity Training/Initiative</i> | 8 | 8 | 7 | 6 |



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 Building/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
- Participates as a member of the Township Safety Committee
- Coordinate the Annual Block Party (*Administrator*)
- Provides first impression that people have of the Township, greeting visitors and residents in person or on the phone (*Administrator*)
- Editor of the Township Bi-Annual Newsletter (*Administrator*)
- Assists Emergency Management Planning Commission (*Administrator*)
- Issues certifications to Lenders on property Sales/Refinance (*Administrator*)
- Notary services for stormwater management (*Administrator*)



The Enclave at Chester Springs, a newly constructed Townhome community, is located in the Village of Eagle.

ACCOMPLISHMENTS IN 2022

- Maintained Stormwater Management Standards on new projects
- Implemented Stormwater and Alternative Energy ordinances
- Managed the construction of the Meadowcreek open cut pipeline project and homeowner concerns/ complaints
- Managed TC Energy sinkhole remediation and walking trail restoration at St. Elizabeth's and Fellowship Rd.
- Managed Font Road Aqua water main installation and paving project

- Involvement in Upland Farms Barn renovation and farmhouse structural analysis and repairs
- Coordinated dedication of Townes at Chester Springs
- Coordinated dedication of Villages at Chester Springs
- Coordinated dedication to Chester Springs Crossing
- Earned CEUs to maintain UCC licensing
- DVIT Leadership Development training for Kathi
- Coordinate and Maintain Toys for Tots Holiday collection site
- Inspection of housing construction and site work at the Enclave, Chester Springs Crossing, Villages at Chester Springs, and Preserve at Marsh Creek
- Assisted with resident's concerns and hauling operations associated with Marsh Creek dredging
- Managed revitalization of the corner of Patricia Drive and Milford Drive at no cost to the Township (McKee donation)

GOALS FOR 2023

- Continue enforcement of 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
- Continue to review and revise Township fee schedule relating to permits
- Continue to utilize the TRAISR program as intended
- Continue to revise permit applications to make them more user friendly for residents
- Attain part time administrative assistance
- Continuing education to maintain ICC and UCC certifications and training
- Manage TC Energy pipeline relocation project related to PA turnpike widening project

Staffing Statistics – as of the end of each year presented

| | 2023 | 2022 | 2021 |
|--------------------------------|-------------|-------------|-------------|
| <u>Full time:</u> | | | |
| Codes Department Administrator | 1 | 1 | 1 |
| Building Inspector | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| Part-time admin | 1 | - | - |
| Total | 3.40 | 3.00 | 3.00 |



The Preserve at Marsh Creek, a 55+ community located along Milford Road, includes multi- and single-family homes by both McKee Builders and Toll Brothers.

2023 Budget Summary - Codes

| | 2023 Budget | Actual 2022 (9/30/2022) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|--------------------------------|------------------|----------------------------|------------------|--------------------------------|----------------------|
| Personnel and related expenses | \$370,319 | \$243,625 | \$345,535 | \$24,784 | 7.2% |
| All other | 18,822 | 14,678 | 19,430 | (608) | (3.1%) |
| Total | \$389,142 | \$258,303 | \$364,965 | \$24,177 | 6.6% |

Explanation of Major Changes

Personnel and related expenses

All non-uniform personnel are budgeted for a 4% salary increase in 2023. One new part-time employee is included in the 2023 Budget to assist the Codes Department.

STATISTICS

| | Projected 2023 | 2022* | Actual 2021 |
|--|-------------------|-------|----------------|
| Building permits issued - residential | 700 | 595 | 637 |
| Building inspections - residential | 3,700 | 3,272 | 1,986 |
| Building permits issued - commercial | 40 | 55 | 56 |
| Building inspections - commercial | 220 | 299 | 368 |
| Re-sale Use & Occupancy permits issued | 75 | 88 | 175 |

| | | | |
|--|----|----|-----|
| Re-sale Use & Occupancy inspections | 80 | 91 | 202 |
| Residential refinance requests – trash & sewer lien info | 80 | 70 | 117 |
| Number of Zoning Hearings conducted | 4 | 3 | 3 |

*As of 9/30/2022

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)

| | Expected Results | Projected 2023 | 2022* | Actual 2021 |
|------------------------------------|-------------------------|-----------------------|--------------|--------------------|
| Number of permits issued | 640 | 640 | 595 | 693 |
| Average inspections per workday** | 7.70 | 7.70 | 7.16 | 8.34 |
| Permits issued per 1,000 residents | 52 | 52 | 48 | 56 |

*As of 9/30/22

** Average inspections per permit = 5.50 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)

| | Expected Results | Projected 2023 | 2022* | Actual 2021 |
|-------------------------------|-------------------------|-----------------------|--------------|--------------------|
| Codes Department direct costs | \$320,390 | \$320,390 | \$223,958 | \$270,866 |
| Cost per parcel | \$43.43 | \$43.43 | \$30.36 | \$48.59 |

*As of 9/30/22

Code Enforcement: Contribution to offset Department Costs

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

| | Expected Results | Projected 2023 | 2022* | Actual 2021 |
|---------------------------------|-----------------------------|---------------------------|--------------|------------------------|
| Building Codes fees received | \$511,200 | \$511,200 | \$489,689 | \$747,432 |
| Average contribution per permit | \$798.75 | \$798.75 | \$823.01 | \$1,078.55 |

*As of 9/30/22

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 2022

- The following ordinances or ordinance amendments were *adopted* (3):
 - Outdoor Dining in the Village District
 - Removal of the F1/F2 Flex Overlay District
 - Updated the Township Code of Ordinances through General Code
- Three (3) Zoning Hearings conducted
- We have started reviewing and updating the Comprehensive Plan

GOALS FOR 2023

- Complete Active Transportation Plan for Township
- Continue the process of updating the Comprehensive Plan
- Continue to update Zoning Ordinances to meet the needs of the Township

2023 Budget Summary – Planning and Zoning

| | 2023 Budget | Actual 2022 (9/30/22) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|---------------------|------------------------|----------------------------------|------------------------|---|------------------------------|
| General Planning | \$78,500 | \$25,991 | \$78,500 | - | 0.0% |
| Village Concept | 1,000 | 9,319 | 1,000 | - | 0.0% |
| Zoning | 9,800 | 6,399 | 9,800 | - | 0.0% |
| Total | \$89,300 | \$41,709 | \$89,300 | - | 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
- Stormwater infrastructure
- Traffic signals
- Roadway signage
- Open space parkland
- Athletic facilities
- Wastewater pump stations and treatment plants
- Drip/spray fields
- General township facilities



Base Repairs on Ticonderoga Road - August 2022

ACCOMPLISHMENTS IN 2022

- Performed over 50 road repairs and in-house asphalt repairs, using approx. 231 tons of asphalt
- Performed major base repairs and in-house asphalt repairs on Ticonderoga Blvd. using approx. 150 tons of asphalt
- Installed ADA ramps along the Park Road walking trail, added crosswalks, delineators and more pedestrian crossing signs on Park Road to make it safer for the residents
- Repaired or rebuilt 32 inlets (*as of September 2022*)
- Replaced one 30' x 12" stormwater pipe on West Township Line Road
- Repaired sinkholes on Dorothy Lane and Christine Drive.
- Repaired and resurfaced 1.44 miles of roadway
- Responded to 650 PA One call tickets (*as of September 2022*)
- Cleaned out pipe crossings throughout the township
- Used the Sweeper truck to vac out clogged inlets and stormwater pipes throughout the township
- 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 eleven times for snow and ice removal
- Called out over a dozen times for other storm related issues e.g. flooding and trees blocking the roadway
- Paved the driveway of the Dorian Court Sewer Plant
- Cut down several dead trees on township owned properties and coordinated the removal of over 38 dead trees and installation of new trees on the Milford Road property
- Assisted the UUT Police Department with traffic control on multiple occasions
- Cleaned out approximately 2,000 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
 - Approximately 153 tons of street sweepings were collected and taken to the landfill between April and May 2022
- Managed trash and recycling toter program
 - Delivered trash and recycling toters to approximately 102 newly constructed homes (*as of September 2022*)
 - Repaired or replaced approximately 95 trash and recycling toters that were damaged (*as of September 2022*)
 - Swapped out approximately fifteen 64-gallon Recycling toters with larger 96-gallon and delivered eight additional recycling toters to increase recycling in the Township (*as of September 2022*)
- Worked with the Township Secretary to prepare bid contracts for road milling and resurfacing, line painting, various road materials and snow removal

- Worked through the interview process for one replacement roadworker employee, and one new employee supporting the Water Resource Protection Fund
- Helped with set-up, break-down and traffic control at the annual UUT Block Party
- Repaired and replaced 80 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



ADA Ramp installed on Park Road - May 2022

GOALS FOR 2023

- 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 3.5 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 to respond to emergencies in less than an hour
- Continue Stormwater Management rehabilitation work
- Asset mapping
 - Stormwater basins
 - Signs

Staffing Statistics – as of the end of each year presented

| | 2023 | 2022 | 2021 |
|--------------------------|-------------|-------------|-------------|
| <u>Full time:</u> | | | |
| 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 |
| Stormwater | 1 | 1 | - |
| Administrative Assistant | 1 | 1 | 1 |
| Seasonal * | 5 | 5 | 5 |
| <u>Part-time:</u> | | | |
| Administrative assistant | - | - | - |
| Total FTE's | 13.0 | 13.0 | 12.0 |

*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.



Waterview Road inlet repair - July 2022

2023 Budget Summary – Public Works Department (including Facilities Division)

| | 2023 Budget | Actual 2022 (9/30/22) | 2022 Budget | 2022 Increase (Decrease) | Percentage Change |
|----------------------------------|------------------------|----------------------------------|------------------------|---|------------------------------|
| Personnel and related expenses | \$1,117,532 | \$747,972 | \$1,030,822 | \$86,711 | 8.4% |
| Vehicle costs | 85,111 | 68,491 | 80,093 | 5,018 | 6.3% |
| Insurance – liability & property | 4,489 | 3,423 | 4,564 | (75) | (1.6%) |
| Road resurfacing | - | 274,333 | 274,333 | - | 100.0% |
| Signs | 6,000 | 9,561 | 6,000 | - | 0.0% |
| Signals | 35,200 | 8,185 | 35,200 | - | 0.0% |
| All other | 190,400 | 80,970 | 146,925 | 43,475 | 29.6% |
| Labor allocation | (220,186) | (124,426) | (227,983) | 5,797 | (2.6%) |
| Total | \$ 1,218,546 | \$1,068,597 | \$1,351,954 | (\$133,408) | (9.9%) |

Explanation of Major Changes

Personnel and related

All non-uniform personnel are budgeted for a 4% salary increase in 2023. An additional employee was hired during 2022 which increased personnel costs.

All Other

Expected costs for pavement marking increased by \$40,000 for 2023 due to price increases.

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. There is more than sufficient cash available in the Liquid Fuels Fund to incur the full amount of the cost in that Fund in 2023. Liquid Fuels Funds can only be used for road maintenance.

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.



Park Road Project - May 2022

STATISTICS

| | 2023 | 2022 | 2021 |
|---|--------------------|--------------------|--------------------|
| Roadways | 59.53 miles | 59.53 miles | 58.93 miles |
| Storm water mains | 35.15+ | 35.15 | 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 | 9.83 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 | 3.50 miles | 1.44 miles | 3.06 miles |
| Roadway signs replaced | 50 | 80 | 100 |
| Arrows & legends repainted | 25 | 30 | 99 |
| <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 |



Vac Truck on Greenridge Road

PERFORMANCE MEASURES

Township Goals Supported:

- Public Safety Supports Supervisor's Goal – Public Safety
 - Protect and preserve investment in public facilities
- Economy Supports Supervisor's Goal – Economy
 - Maintain vehicular and pedestrian networks

Road Rehabilitation

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

| | 2023 | 2022 | 2021 |
|--------------------|-------------|--------------|-------------|
| Total lane miles | Unknown | 2.88 | 6.78 |
| Total cost | Unknown | \$280,159.02 | \$408,491 |
| Cost per lane mile | Unknown | \$97,277.43 | \$60,249 |

Responsiveness

Responding to emergency calls that affect roads or trails in less than one hour.

| | Expected Result | 2023 Projected | 2022 Actual | 2021 Actual |
|--|------------------------|-----------------------|--------------------|--------------------|
| Percentage of time that Public Works personnel responded in less than one hour | 90% | 100% | 100% | Not tracked |

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.

| | 2023 | 2022 | 2021 |
|----------------------------------|-------------|--------------|-------------|
| Total snow/ice events | Unknown | 11 | 8 |
| Total lane miles | 119.06 | 119.06 | 119.06 |
| Total cost | Unknown | \$110,426.40 | \$82,913.34 |
| Tons of snow/ice removal product | Unknown | 1,294.48 | 878.87 |
| Cost per lane mile | Unknown | \$927.48 | \$696.40 |



New Public Works Backhoe

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.

2022 HIGHLIGHTS

Annual Block Party – The Block Party returned in 2022 and was a great success. Food, music, fun and fireworks.

Upland Farm Barn Renovation – Construction on the barn was completed in April of 2022. Events and rentals have been ongoing. The Township held a concert at the park in September and it was a great success.



Renovations to the Barn include a new standing seam roof, installed in October.

Park and Recreation Board Accomplishments

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

A long-term goal of the Park and Recreation Board has been to bring DARC programming north in their service area to Upper Uwchlan. With the completion of the Barn at Upland Farm numerous programs have been offered in the barn beginning with Adventure Camp during summer months.



Supervisor Sandy D'Amico accompanied the Easter Bunny along the parade route.

Easter Egg Hunt – After two years without an Egg Hunt, the event returned to Hickory Park in March. Over 4,000 eggs were found and the Easter Bunny made a surprise visit for pictures.

Concert at Upland Farm – On September 19th the first concert was held at Upland Farm. The “Moon Dawgs” performed and over 150 people enjoyed food from Epicurean and great music.

Trunk-or-Treat – Partnering with the Upper Uwchlan Police Department, the Parks and Recreation Board participated in the 2nd Annual Township sponsored Trunk-or-Treat event. Held at Hickory Park on October 29th, this event invited families to bring decorated cars from which to distribute and collect candy. The event also included outreach by local emergency service organizations.



6th Annual Tree Lighting and Light Up Upper Uwchlan – The Park and Recreation Board plans to light the tree at Upland Farms for the sixth consecutive year on the Saturday after Thanksgiving.

ACCOMPLISHMENTS IN 2022*(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 – throughout the year
- Fence installed at Larkins Field
- Tennis courts modified to allow for expanded Pickle Ball
- Painted the playground equipment at Hickory Park
- Replaced soccer nets at Fellowship Fields
- Assisted with renovations of infields on all three baseball fields at Hickory Park

GOALS FOR 2023

- 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 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
- Begin engineering and initial design phase for a trail connection to Windsor Ridge
- Begin improvements to 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.

| | 2023 | 2022 | 2021 |
|-------------------|-------------|-------------|-------------|
| Full time (parks) | 2 | 2 | 2 |
| Seasonal | 5 | 5 | 5 |
| Total | 4.5 | 4.5 | 4.5 |

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.

2023 BUDGET SUMMARY - PARKS

| | 2023 Budget | Actual 2022 (9/30/2022) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|-----------------------|------------------------|------------------------------------|------------------------|-------------------------------------|------------------------------|
| General Park expenses | \$303,724 | \$181,807 | \$296,933 | \$6,791 | 2.3% |
| Hickory Park | 45,922 | 66,791 | 43,182 | 2,740 | 6.3% |
| Fellowship Fields | 72,422 | 25,771 | 56,682 | 15,740 | 27.8% |
| Larkins Field | 4,000 | 546 | 5,000 | (1,000) | (20.0%) |
| Upland Farms | 104,422 | 55,983 | 90,182 | 14,240 | 15.8% |
| Total | \$530,489 | \$330,898 | \$491,979 | \$38,510 | 7.8% |

Explanation of Major Changes

None.

PERFORMANCE MEASURES*Township Goals Supported:*

- Health and Safety
 - Continued investment in social and recreational opportunities for our residents
- Effective and Efficient Township Services
 - Protect and preserve investment in public facilities
- 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. Usage has returned to pre-pandemic levels.

| | 2023 (projected) | 2022* | 2021 | 2020 |
|--------------------------------------|-------------------------|--------------|-------------|-------------|
| User groups which reserved 20+ hours | 12 | 12 | 7 | 14 |
| Total hours reserved by all users | 5,000 | 4,425 | 2,610 | 3,904 |

*Used or reserved as of October 15, 2021. Some cancellations are expected.

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 2022

- Continued to provide professional fire and ambulance services to the Township and its residents.
- Provided \$150,000 towards new equipment for Ludwig's Corner Fire Company and \$25,000 for a generator at East Brandywine Fire Company

GOALS FOR 2023

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

2023 Budget Summary – Fire and Ambulance

| | 2023 Budget | Actual 2022 (9/30/2022) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|--|------------------------|------------------------------------|------------------------|---|------------------------------|
| Township contributions to Fire & Ambulance Co. | \$314,270 | \$408,308 | \$433,308 | (\$119,038) | (27.5%) |
| State Aid received and paid to fire companies | 95,000 | 110,714 | 95,000 | | 0.0% |
| Reimbursements to other municipalities | 2,500 | - | 2,500 | - | 0.0% |
| Hydrant expenses | 70,000 | 61,904 | 60,000 | 10,000 | 16.7% |
| Workers compensation insurance | 23,000 | 8,648 | 23,000 | - | 0.0% |
| Total | \$504,770 | \$589,880 | \$613,808 | (\$109,038) | (17.8%) |

Explanation of Major Changes

The decrease in Township contributions to the local fire companies that provide services to the Township include requested capital contributions to Ludwig's Corner and East Brandywine Fire Companies in the amounts of \$150,000 to assist in the purchase of a truck and \$25,000 towards a generator that were made in 2022 but will not be repeated in 2023.

STATISTICS*

| | 2023 Projected | 2022** | 2021** |
|---------------------|-----------------------|---------------|---------------|
| Total calls: | | | |
| Ludwig's Corner | 160 | 149 | 154 |
| Lionville | 90 | 97 | 103 |
| Glenmoore | 10 | 5 | 8 |
| East Brandywine | 15 | 17 | 16 |
| Uwchlan Ambulance | 310 | 319 | 345 |

*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 2023 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 2023 is **\$4,776**.

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 2023, that amount is **\$25,398** 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.

The Emergency Services department (EMPC) has a total budget of **\$7,850** for 2023. 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 2023 is **\$5,000**.

The Environmental Advisory Council was established in 2021 and has a budget of **\$10,000** for 2023.

ACCOMPLISHMENTS IN 2022

- 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 2023

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

2023 Budget Summary – Other Services

| | 2023 Budget | Actual 2022 (9/30/22) | 2022 Budget | 2023 Increase (Decrease) | Percentage Change |
|---------------------------|------------------------|----------------------------------|------------------------|---|------------------------------|
| Emergency Services (EMPC) | \$7,850 | \$3,356 | \$7,850 | - | 0.0% |
| Brandywine Valley SPCA | 4,776 | 2,590 | 4,776 | - | 0.0% |
| DARC | 25,398 | 24,189 | 25,341 | \$57 | 0.2% |
| DASC | 2,000 | - | 2,000 | - | 0.0% |
| Natural Lands Trust | 20,000 | - | 20,000 | - | 0.0% |
| EAC | 10,000 | 1,712 | 10,000 | - | 0.0% |
| Henrietta Hankin Library | 5,000 | - | 5,000 | - | 0.0% |
| Historical commission | 5,000 | 1,357 | 5,000 | - | 0.00% |
| Total | \$80,024 | \$33,204 | \$79,967 | \$57 | 0.1% |

Explanation of Major Changes

The Natural Lands Trust donation will be used towards the demolition of a property for the Struble Trail extension.

LONG TERM DEBT**Current Debt Outstanding**

- General Obligation Bonds, Series of 2019 - issued January 9, 2019 I - \$10,750,000.
 - The bonds 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.

- General Obligation Bonds, Series A of 2019 - issued September 5, 2019 - \$5,105,000
 - The bonds were 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, 2022 and 2021:

| | 2022 | 2021 |
|--|----------------------|---------------------|
| General Obligation Bonds, Series of 2019 | \$ 9,985,000 | \$10,235,000 |
| General Obligation Bonds, Series A of 2019 | 4,450,000 | 4,665,000 |
| Total | \$ 14,435,000 | \$14,900,000 |

Of the total debt shown above, \$4,800,000 is reflected in the Capital Fund and \$9,635,000 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.

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 are 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 \$11,885,137. The gross borrowing capacity of the Township is \$14,412,843 and \$26,297,981, 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 | (185,000) | (205,000) |
| December 1, 2021 | (190,000) | (210,000) |
| December 1, 2022 | (250,000) | (215,000) |
| Amount outstanding, December 31, 2022 | \$9,985,000 | \$4,450,000 |

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

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

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

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

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

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

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

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

SOLID WASTE AND RECYCLING FUND

DESCRIPTION OF SERVICES PROVIDED

The Solid Waste and Recycling Fund is used to manage revenues and expenditures directly related to the Township's Solid Waste and Recycling program. Chapter 148 of the Upper Uwchlan Township Code requires all residential property owners in the Township to dispose of recyclable materials and waste using the municipally contracted hauler. Chapter 148 also requires all commercial establishments to dispose of waste and recyclables in compliance with the code. Upper Uwchlan Township provides residential solid waste and recycling services to approximately 3,600 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. Curbside recycling collected is unlimited. 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 adjacent to the Public Works garage. Materials accepted on yard waste collection days include yard debris, leaves, grass clippings, tree branches, Christmas trees, etc.

Contracted haulers continued to collect waste in the Township in 2022. Recyclables are collected by A.J. Blosenski, which was sold to Waste Connections in August 2022. Solid waste and yard waste are collected by Waste Management, which has merged with Advanced Disposal, the name under which the contract was originally signed.



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

Upper Uwchlan Township is required to recycle by the Pennsylvania Municipal Waste Planning Recycling and Waste Reduction Act (Act 101). Throughout 2022, 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. Through this contract, recyclables are delivered to and processed at the Total Recycle facility in Birdsboro owned by J.P. Mascaro & Sons. This contract ended on

September 24, 2022 but was rebid through the County and was once again awarded to J.P. Mascaro & Sons. In August 2022, Upper Uwchlan Township signed a commitment to continue its participation with the Chester County Process and Marketing Contract. The new contract begins September 25, 2022, for one year with three one-year options to extend the agreement. From January to August 2022, tipping fees for this contract averaged negative -\$5.44/ton. This average reflects rebates issued between February and July 2022. The tipping fee is calculated based upon market rate and is updated monthly. The rebates issued indicate that the value of the materials is increasing. By contract, costs for disposing solid waste include contracted hauler costs as well as tipping fees at \$71/ton. Recycling continues to provide the Township a significant savings compared to disposal of MSW.

Enforcement education via the production and use of non-collection stickers was continued in 2022. 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.

The Township was pleased to host an electronic waste recycling event in 2021 and will be hosting another electronic waste event along with a shredding event on October 22, 2022. The Township contracted with eForce Recycling to provide residents the chance to recycle "Anything with a Plug™." Over 120 residents attended the event and a total of 10,087 lbs. of electronics was collected.

The newly formed Environmental Advisory Committee (EAC) hosted their first event, an Earth Day Celebration at Upland Farm Park on April 23, 2022. The event featured great exhibits, demonstrations and products about the importance of recycling and other earth friendly tips. Over 100 residents attended this amazing event. The EAC hopes to make this an annual event.



Public Works Sweeper Truck on display at the Earth Day Celebration at Upland Farm Park

The EAC also hosted a used item drop off event partnered with Green Drop on May 20, 2022. Green Drop strives to protect the environment by collecting unwanted clothing and household goods for charity and keeping these items out of landfills. Green Drop reported approximately 150 bags/boxes of donations. The EAC hopes to host another Green Drop event in the fall.



OBJECTIVES FOR 2023

The Township will continue to track, on a monthly basis, tons of garbage collected, tons of recycling collected, tons of yard waste collected, the 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.

Education and public engagement efforts will also continue in 2023. The Township plans to host an electronic waste recycling event and shredding event again in the coming year. The Environmental Advisory Council (EAC) has been tasked with improving the Township's recycling education efforts and will also explore other outreach and education endeavors.

PERFORMANCE MEASURES

| Tons Reported on Act 101 Reports from Haulers | | | | |
|---|-------------------------|-------------|-------------|-------------|
| | 2022 (projected) | 2021 | 2020 | 2019 |
| Recyclables Collected | 1,735 | 1,840 | 1,670 | 1,696 |
| Yard Waste Collected | 679 | 537 | 768 | 731 |

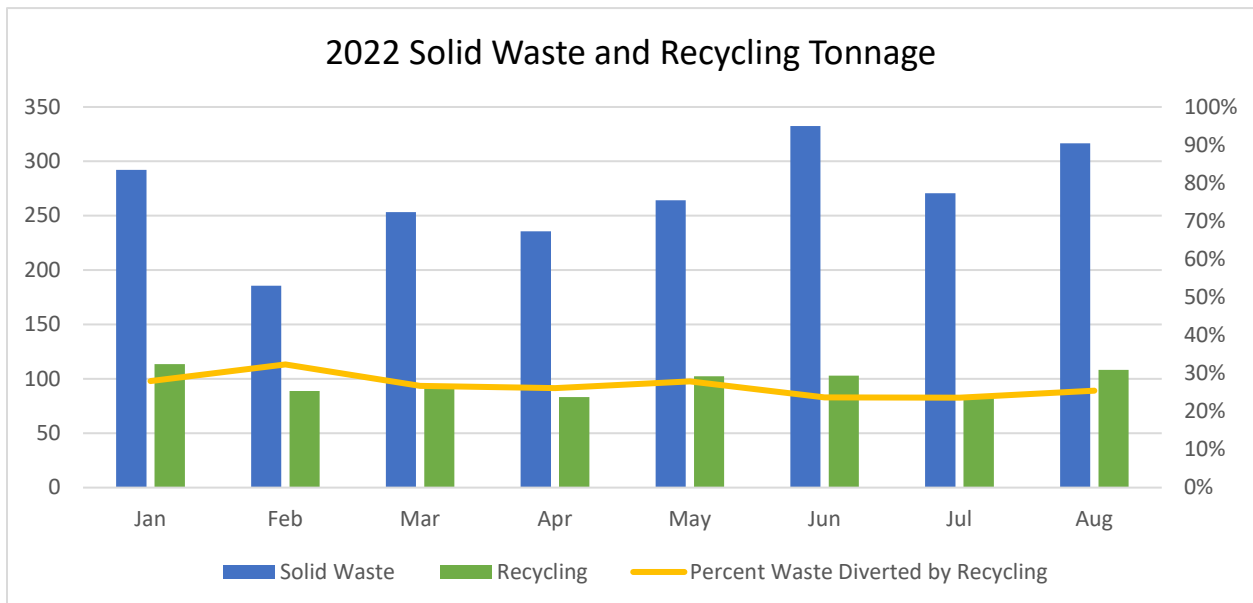
Act 101 Reports are received in February for the previous year.

| Waste Diversion through Recycling and Yard Waste Collection | | | | |
|---|-------------------------|-------------|-------------|-------------|
| | 2022 (projected) | 2021 | 2020 | 2019 |
| Waste diversion through recycling | 26% | 24% | 27% | 27% |
| Waste diversion through composting | 9% | 14% | 10% | 8% |

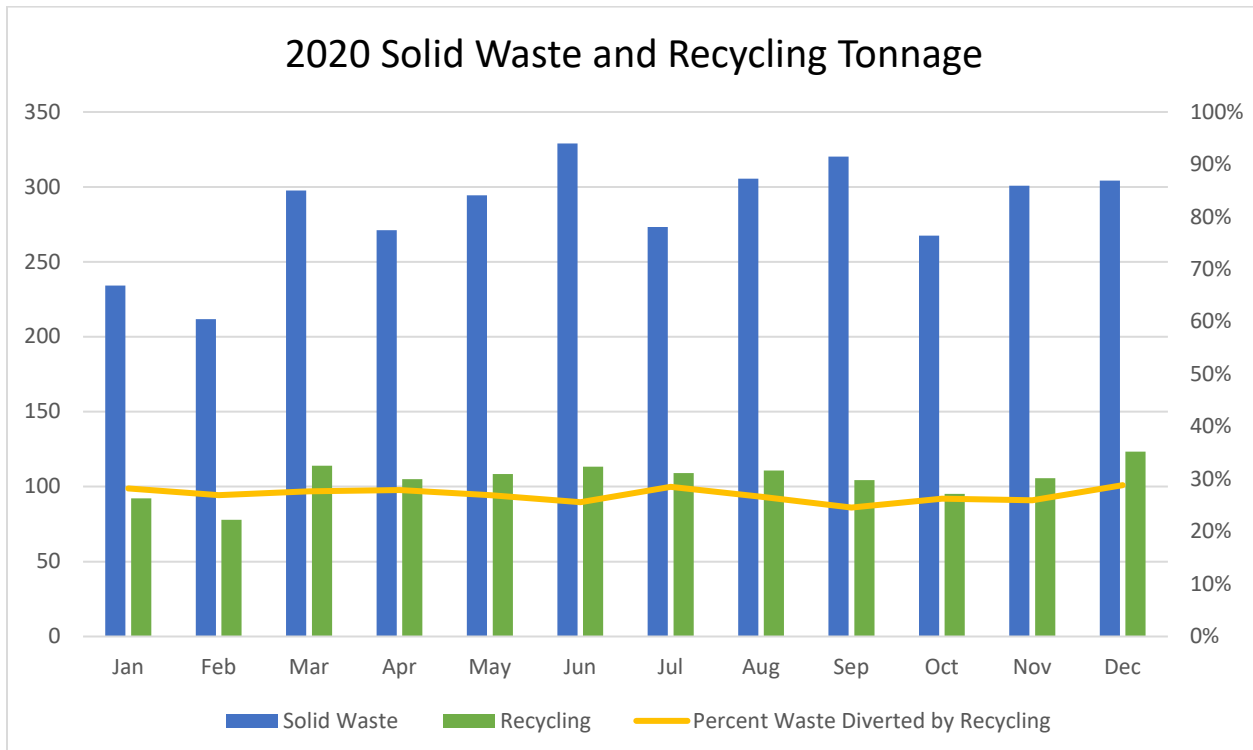
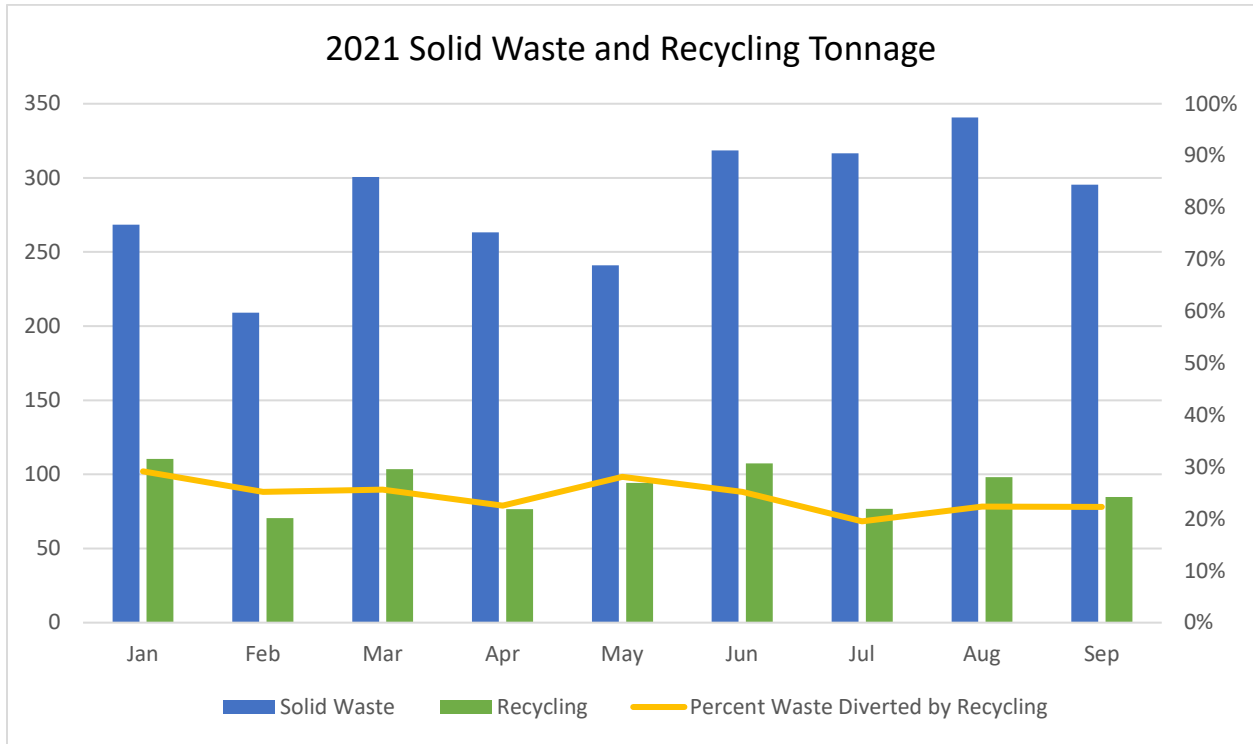
**As of August 31, 2022*

SOLID WASTE AND RECYCLING TONNAGE

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



**As of August 31, 2022*



**Upper Uwchlan Township
Solid Waste Fund
2023 Budget**

| | | Actual | Actual | Budget | Actual - 9/30 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|---------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-------------|------------------|------------------|------------------|------------------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Bud | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| INCOME | | | | | | | | | | | | | |
| 341 INTEREST | | | | | | | | | | | | | |
| 05-341-000-000 | Interest Income | 4,999 | 1,582 | 10,000 | 996 | 2,000 | 1,600 | (400) | -20% | 1,600 | 1,600 | 1,600 | 1,600 |
| | | 4,999 | 1,582 | 10,000 | 996 | 2,000 | 1,600 | (400) | -20% | 1,600 | 1,600 | 1,600 | 1,600 |
| 364 SOLID WASTE REVENUE | | | | | | | | | | | | | |
| 05-364-000-010 | Solid Waste Income | 1,080,227 | 1,069,585 | 1,103,331 | 1,094,482 | 1,121,066 | 1,130,973 | 9,907 | 1% | 1,130,973 | 1,130,973 | 1,130,973 | 1,130,973 |
| 05-364-000-020 | Recycling Income | (983) | 8,227 | - | 4,587 | - | 5,000 | 5,000 | #DIV/0! | 5,000 | 5,000 | 5,000 | 5,000 |
| 05-364-000-025 | Hazardous Waste Event | - | - | 2,000 | 1,434 | 2,000 | 2,000 | - | 0% | 1,600 | 1,800 | 2,000 | 2,200 |
| 05-364-000-030 | Leaf Bags Sold | - | 98 | 500 | 93 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| 05-364-000-035 | Scrap Metal Sold | 243 | 1,257 | 500 | 229 | 500 | 500 | - | 0% | 500 | 500 | 500 | 500 |
| | Equipment Purchase Grant (State) | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 05-364-000-040 | Performance Grant | 15,775 | 5,386 | 25,000 | - | 25,000 | 25,000 | - | 0% | 50,000 | 50,000 | 50,000 | 50,000 |
| | Total 364 SOLID WASTE | 1,095,262 | 1,084,553 | 1,131,331 | 1,100,825 | 1,149,066 | 1,163,973 | 14,907 | 1% | 1,188,573 | 1,188,773 | 1,188,973 | 1,189,173 |
| 392 INTERFUND TRANSFER | | | | | | | | | | | | | |
| 05-395-000-000 | Refund of Prior Year Expenses | - | - | - | - | - | - | - | 0% | - | - | - | - |
| | Interfund Transfer - Other | - | - | - | - | - | - | - | 0% | - | - | - | - |
| | Total 392 INTERFUND TRANSFER | - | - | - | - | - | - | - | 0% | - | - | - | - |
| Total 300 - INCOME | | 1,100,261 | 1,086,135 | 1,141,331 | 1,101,821 | 1,151,066 | 1,165,573 | 14,507 | 0 | 1,190,173 | 1,190,373 | 1,190,573 | 1,190,773 |
| | Total Income | 1,100,261 | 1,086,135 | 1,141,331 | 1,101,821 | 1,151,066 | 1,165,573 | 14,507 | 1% | 1,190,173 | 1,190,373 | 1,190,573 | 1,190,773 |
| EXPENSES | | | | | | | | | | | | | |
| 427 SOLID WASTE EXPENSES | | | | | | | | | | | | | |
| 05-427-000-101 | Employee cost allocation | - | 21,996 | 21,833 | - | 21,918 | 20,535 | (1,383) | 100% | 21,151 | 21,786 | 22,439 | 23,112 |
| 05-427-000-150 | Bank Fees | 40 | 125 | 200 | 70 | 200 | 200 | - | 0% | 200 | 200 | 200 | 200 |
| 05-427-000-200 | Supplies | - | 1,696 | 2,000 | 2,161 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 05-427-000-210 | Utility Billing Expenses | 2,701 | 5,295 | 2,800 | 4,497 | 2,800 | 5,000 | 2,200 | 79% | 5,000 | 5,000 | 5,000 | 5,000 |
| 05-427-000-220 | Postage | 2,123 | 2,091 | 2,300 | 2,040 | 2,300 | 2,300 | - | 0% | 2,300 | 2,300 | 2,300 | 2,300 |
| 05-427-000-230 | Toters | 18,144 | 20,144 | 47,644 | 17,225 | 36,069 | 36,069 | - | 0% | 4,000 | 4,000 | 4,000 | 4,000 |
| 05-427-000-314 | Legal Expense | 1,469 | 1,002 | 9,000 | 3,248 | 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 | 419,956 | 457,098 | 438,476 | 343,855 | 444,336 | 457,665 | 13,329 | 3% | 457,237 | 451,678 | 451,400 | 450,983 |
| 05-427-000-460 | Contracted Services - Recycling | 182,537 | 188,795 | 182,645 | 128,980 | 183,437 | 192,609 | 9,172 | 5% | 194,564 | 192,198 | 192,080 | 191,903 |
| 05-427-000-700 | Tipping Fees - Solid Waste | 266,540 | 260,686 | 275,000 | 174,412 | 275,000 | 283,000 | 8,000 | 3% | 291,000 | 299,000 | 307,000 | 307,000 |
| 05-427-000-725 | Tipping Fees - Recycling | 38,418 | 7,341 | 54,000 | 1,782 | 39,000 | 52,000 | 13,000 | 33% | 39,000 | 39,000 | 39,000 | 41,600 |
| 05-427-000-800 | Recycling Disposal | 2,062 | 6,369 | 9,000 | 2,085 | 9,000 | 9,000 | - | 0% | 9,000 | 9,000 | 9,000 | 9,000 |
| 05-427-000-805 | Electronic Waste Event | - | - | - | - | 6,000 | 6,000 | - | 100% | 6,000 | 6,000 | 6,000 | 6,000 |
| | TOTAL EXPENSES | 933,990 | 972,638 | 1,045,522 | 680,355 | 1,031,685 | 1,076,004 | 44,319 | 4% | 1,041,077 | 1,041,787 | 1,050,044 | 1,052,723 |
| | NET INCOME BEFORE OPERATING TRANSFERS | 166,271 | 113,497 | 95,809 | 421,466 | 119,381 | 89,569 | (29,812) | -25% | 149,096 | 148,586 | 140,528 | 138,050 |
| 492 OPERATING TRANSFERS | | | | | | | | | | | | | |
| 05-492-000-030 | Transfer to Capital Fund | 150,000 | 100,000 | 100,000 | - | 100,000 | 85,000 | (15,000) | -15% | 80,000 | 80,000 | 80,000 | 80,000 |
| | Transfer to Water Resource Protection Fund | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total 492 OPERATING TRANSFERS | 150,000 | 100,000 | 100,000 | - | 100,000 | 85,000 | (15,000) | -15% | 80,000 | 80,000 | 80,000 | 80,000 |
| | Total Expenditures | 1,083,990 | 1,072,638 | 1,145,522 | 680,355 | 1,131,685 | 1,161,004 | 29,319 | 3% | 1,121,077 | 1,121,787 | 1,130,044 | 1,132,723 |
| | Net Ordinary Income | 16,271 | 13,497 | (4,191) | 421,466 | 19,381 | 4,569 | (14,812) | -76% | 69,096 | 68,586 | 60,528 | 58,050 |

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 \$1,225,000 at December 31, 2022. At the end of 2023, the fund balance is projected to be approximately \$561,000 or a decrease of 54.2%. The decrease is caused by expenditures in 2023 exceeding planned transfers.

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.

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 began major renovations in 2021 and they were completed in early 2022. The Barn was opened for public use and is available for rent.

The last project is the installation of an HVAC system which is planned for 2023.

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 added public bathrooms; with only a few months of experience, we project that water and other utility costs will increase by approximately \$5,000 annually. Those costs should be offset by revenues from renting the barn.

Hickory Park Lighting & Pavillion Replacement – 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. During 2023, new pickle ball courts, volleyball and T ball fields are planned additions to the Park.

On-going operating costs – Once completed, it is expected that utility costs will increase by approximately \$5,000.

The Facilities Division of the Public Works Department provides on-going maintenance services to all buildings and parks in the Township. The total cost allocated to all Township parks in the 2023 General Fund budget is \$220,186.

**Upper Uwchlan Township
Capital Fund
Budget**

| | | Actual | Actual | Budget | YTD | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|---|--|-----------|-----------|-----------|-----------|-----------|---------|--------------|-----------|---------|---------|---------|---------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Bud | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| (9/30/22) | | | | | | | | | | | | | |
| INCOME | | | | | | | | | | | | | |
| 30-341-000-000 | Interest Earnings | 12,157 | 707 | 10,000 | 136 | 10,000 | 10,000 | - | 0% | 10,000 | 10,000 | 10,000 | 10,000 |
| 30-341-000-010 | Grant revenue - County | 8,558 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-341-000-020 | Grant revenue - State | 13,014 | - | 100,000 | - | 100,000 | 100,000 | - | #DIV/0! | 100,000 | 100,000 | 100,000 | 100,000 |
| 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 | 16,736 | 30,409 | 5,000 | 43,900 | 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 | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-393-000-030 | Proceeds from Premium | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-393-000-400 | Other financing sources | - | - | - | 17,689 | - | - | - | 0% | - | - | - | - |
| Total Income before Operating Transfers | | 50,465 | 31,116 | 120,800 | 61,725 | 120,800 | 120,800 | - | 0% | 115,000 | 115,000 | 115,000 | 115,000 |
| INTERFUND OPERATING TRANSFERS | | | | | | | | | | | | | |
| | | | | | | | | - | | | | | |
| 30-392-000-001 | Transfer From General Fund | 1,518,000 | 1,995,344 | 900,000 | 1,500,000 | 1,500,000 | 450,000 | (1,050,000) | -70% | 500,000 | 400,000 | 200,000 | - |
| 30-392-000-005 | Transfer From Solid Waste Fund | 150,000 | 100,000 | 100,000 | 100,000 | 100,000 | 85,000 | (15,000) | -15% | 80,000 | 80,000 | 80,000 | 80,000 |
| 30-392-000-030 | Transfer From Municipal Authority | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total Operating Transfers | | 1,668,000 | 2,095,344 | 1,000,000 | 1,600,000 | 1,600,000 | 535,000 | (1,065,000) | -67% | 580,000 | 480,000 | 280,000 | 80,000 |
| TOTAL INCOME | | 1,718,465 | 2,126,460 | 1,120,800 | 1,661,725 | 1,720,800 | 655,800 | (1,065,000) | -64% | 695,000 | 595,000 | 395,000 | 195,000 |
| EXPENSES | | | | | | | | | | | | | |
| Township Properties | | | | | | | | | | | | | |
| 30-409-000-700 | Capital Purchases - General | 1,517 | - | - | - | - | - | - | #DIV/0! | 5,000 | 5,000 | 5,000 | 5,000 |
| 30-409-001-700 | Capital Purchases - Executive | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-409-002-600 | Capital Construction - Township Building | - | - | - | - | 3,800 | - | (3,800) | #DIV/0! | - | - | - | - |
| 30-409-002-610 | Capital Construction - Township Bldg Expansion | 1,909,546 | 315 | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-409-002-700 | Capital Purchases - Township Building | - | - | - | 5,990 | - | - | - | 0% | 5,000 | 5,000 | 5,000 | 5,000 |
| 30-409-003-600 | Capital Construction - PW Building | 45,616 | 36,102 | 64,710 | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-409-003-700 | Capital Purchases - PW Building | - | 2,791 | - | 18,615 | - | - | - | 0% | - | - | - | - |
| 30-409-004-600 | Capital Construction - Milford Road | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-409-004-700 | Capital Purchases - Milford Road | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | | 1,956,679 | 39,208 | 64,710 | 24,605 | 3,800 | - | (3,800) | -15% | 10,000 | 10,000 | 10,000 | 10,000 |
| Police | | | | | | | | | | | | | |
| 30-410-000-700 | Capital Purchases | 49,983 | 52,439 | 52,000 | 156,052 | 104,000 | 182,840 | 78,840 | 51% | 50,000 | 50,000 | 40,000 | 40,000 |
| | Future Purchase | - | - | 10,000 | - | 10,000 | - | (10,000) | #DIV/0! | - | - | - | - |
| | | 49,983 | 52,439 | 62,000 | 156,052 | 114,000 | 182,840 | 68,840 | 44% | 50,000 | 50,000 | 40,000 | 40,000 |
| 30-413-000-700 | Codes | | | | | | | | | | | | |
| | Capital Purchases | - | - | - | 30,517 | 35,000 | 34,000 | (1,000) | -3% | - | - | - | - |
| | | - | - | - | 30,517 | 35,000 | 34,000 | (1,000) | -3% | - | - | - | - |
| Public Works | | | | | | | | | | | | | |
| 30-438-000-700 | Capital Purchases - Vehicles | 157,856 | 139,282 | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-438-000-701 | Capital Purchases - Equipment | 52,071 | 13,000 | 146,550 | 195,448 | 202,700 | 149,800 | (52,900) | -27% | - | - | - | - |
| | | 209,927 | 152,282 | 146,550 | 195,448 | 202,700 | 149,800 | (52,900) | -27% | - | - | - | - |

**Upper Uwchlan Township
Capital Fund
Budget**

| | Actual | Actual | Budget | YTD | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|--|--------------------|------------------|--------------------|----------------|------------------|------------------|--------------------|--------------|----------------|----------------|----------------|-----------------|
| | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Bud | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| Parks | | | | | | | | | | | | |
| All Parks | | | | | | | | | | | | |
| 30-454-000-700 Capital Purchases - All Parks | 42,411 | 19,887 | 55,361 | 720 | 50,250 | 25,198 | (25,052) | -3479% | 15,000 | 15,000 | 15,000 | 15,000 |
| Hickory Park | | | | | | | | | | | | |
| 30-454-001-600 Capital Construction | 32,250 | - | 152,800 | | 385,000 | 500,000 | 115,000 | #DIV/0! | 5,000 | 5,000 | 5,000 | 5,000 |
| 30-454-001-700 Capital Purchases | 4,240 | - | | | | | - | #DIV/0! | - | - | - | - |
| Fellowship Fields | | | | | | | | | | | | |
| 30-454-002-600 Capital Construction | - | 287,747 | 430,800 | | 29,800 | - | (29,800) | #DIV/0! | 15,000 | 15,000 | 15,000 | 15,000 |
| 30-454-002-700 Capital Purchases | - | - | - | 10,000 | - | - | - | 0% | - | - | - | - |
| Larkins Field | | | | | | | | | | | | |
| 30-454-003-600 Capital Construction | - | - | - | | 29,100 | - | (29,100) | #DIV/0! | - | - | - | - |
| 30-454-003-700 Capital Purchases | - | - | - | | - | - | - | #DIV/0! | - | - | - | - |
| Upland Farms | | | | | | | | | | | | |
| 30-454-004-600 Capital Construction | 18,557 | 2,108,616 | 1,093,000 | 205,732 | - | 200,000 | 200,000 | 97% | - | - | - | - |
| 30-454-004-610 Fund Raising | - | - | - | | - | - | - | #DIV/0! | - | - | - | - |
| 30-454-004-700 Capital Purchases | - | - | - | - | - | - | - | #DIV/0! | 5,000 | 5,000 | 5,000 | 5,000 |
| | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | 97,458 | 2,416,250 | 1,731,961 | 216,452 | 494,150 | 725,198 | 231,048 | 107% | 40,000 | 40,000 | 40,000 | 40,000 |
| Trails | | | | | | | | | | | | |
| 30-455-000-650 Grant - Trails/Bridge | - | - | - | | - | - | - | #DIV/0! | - | - | - | - |
| 30-455-000-651 Trails | 19,083 | 540 | - | 1,155 | - | 50,000 | 50,000 | 4329% | - | - | - | - |
| 30-455-000-652 Eagle Village Trail Extension (Sidepath Project) | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | 19,083 | 540 | - | 1,155 | - | 50,000 | 50,000 | 4329% | - | - | - | - |
| Roads | | | | | | | | | | | | |
| 30-502-434-700 Traffic Signals | 13,932 | - | 100,000 | 8,750 | - | - | - | 0% | - | - | - | - |
| Lyndell Road Bridge (shared w/East Brandywine) | - | - | 8,585 | - | 43,850 | - | (43,850) | #DIV/0! | - | - | - | - |
| LCR Crosswalk | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| East/West Link - Darrell Drive | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | 13,932 | - | 108,585 | 8,750 | 43,850 | - | (43,850) | -501% | - | - | - | - |
| Emergency Management | | | | | | | | | | | | |
| 30-415-000-700 Capital Purchases | - | - | - | - | - | - | - | | - | - | - | - |
| | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Village of Eagle | | | | | | | | | | | | |
| 30-506-000-100 Design - Village of Eagle Pocket Park | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-506-000-600 Construction - Village of Eagle | 2,635 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | 2,635 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total Capital Expenditures | 2,349,697 | 2,660,719 | 2,113,806 | 632,979 | 893,500 | 1,141,838 | 248,338 | 39% | 100,000 | 100,000 | 90,000 | 90,000 |
| Debt Service | | | | | | | | | | | | |
| 30-500-471-001 Principal - 1st Loan - \$1.2M (#880) | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-500-471-003 Principal - Fulton Bank Capital lease | 52,489 | 53,956 | 53,956 | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-471-000-100 Principal - Bonds, Series of 2019 | 155,000 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-500-471-003 Interest - Capital Lease | 2,969 | 1,502 | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-472-000-100 Interest - Bonds, Series of 2019 | 198,375 | 194,167 | 200,550 | 142,875 | 195,450 | 185,000 | (10,450) | -7% | 178,250 | 171,200 | 164,000 | 154,200 |
| 30-472-000-200 Cost of Issuance - Series of 2019 | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-472-000-300 Bond Amortization - Series of 2019 | - | (12,355) | (12,355) | (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) | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-500-472-003 Interest - Fulton Bank loan (2.6%) | - | - | 1,505 | - | - | - | - | #DIV/0! | - | - | - | - |
| Total Debt Service | 408,833 | 237,270 | 243,656 | 136,697 | 183,095 | 172,645 | (10,450) | -8% | 165,895 | 158,845 | 151,645 | 141,845 |
| Total Capital Expenditures & Debt Service | 2,758,530 | 2,897,989 | 2,357,462 | 769,676 | 1,076,595 | 1,314,483 | 237,888 | 31% | 265,895 | 258,845 | 241,645 | 231,845 |
| Net Income Prior to Operating Transfers Out | (1,040,065) | (771,529) | (1,236,662) | 892,049 | 644,205 | (658,683) | (1,302,888) | -146% | 429,105 | 336,155 | 153,355 | (36,845) |

**Upper Uwchlan Township
Capital Fund
Budget**

| | | Actual | Actual | Budget | YTD | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|----------------------------------|---------------------------------------|--------------------|------------------|--------------------|----------------|----------------|------------------|--------------------|--------------|----------------|----------------|----------------|-----------------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Bud | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| Operating Transfers | | | | | | | | | | | | | |
| 30-505-000-010 | To the General Fund | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 30-505-000-020 | To the Solid Waste Fund | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | To the Water Resource Protection Fund | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| | To the Act 209 Fund | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total Operating Transfers | | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Net Income | | (1,040,065) | (771,529) | (1,236,662) | 892,049 | 644,205 | (658,683) | (1,302,888) | -146% | 429,105 | 336,155 | 153,355 | (36,845) |

Upper Uwchlan Township
Budget - 2023
Capital Purchases

| | | Total Cost | Amount Charged to Capital Fund in 2023 | Amount Charged to MA in 2023 | Total 2023 Cost |
|--|-------|---------------------|---|---------------------------------------|-----------------------|
| <u>Police Department</u> | | | | | |
| Body cameras/MVR | lease | 130,776 | 26,155 | | 26,155 |
| Patrol vehicles - 2 | lease | 83,814 | 16,763 | | 16,763 |
| Patrol vehicles - 2 - outfitting | lease | 26,667 | 5,333 | | 5,333 |
| Traffic Safety Utility Truck | lease | 77,618 | 15,524 | | 15,524 |
| Non-patrol vehicles - 2 | lease | 73,286 | 14,657 | | 14,657 |
| Non-patrol vehicles - 2 - outfitting | lease | 20,000 | 4,000 | | 4,000 |
| Portable Scales | | 41,560 | 41,560 | | 41,560 |
| Motorcycle | | 35,000 | 35,000 | | 35,000 |
| MC/Gator Trailer | | 14,877 | 14,877 | | 14,877 |
| Laser mapping | | 8,816 | 8,816 | | 8,816 |
| Copier | lease | 6,750 | 155 | | 155 |
| | | | | - | - |
| Total Police | | 519,164 | 182,840 | - | 182,840 |
| <u>Codes Department</u> | | | | | |
| New vehicle | | 34,000 | 34,000 | - | 34,000 |
| | | 34,000 | 34,000 | - | 34,000 |
| Total Codes | | 34,000 | 34,000 | - | 34,000 |
| <u>Public Works Department</u> | | | | | |
| <u>General Equipment</u> | | | | | |
| Replace 2005 Paver and Roller | lease | 280,000 | 56,000 | - | 56,000 |
| Replace Brine Maker | | 84,000 | 84,000 | | 84,000 |
| Tire Changer for large trucks | | 9,800 | 9,800 | | 9,800 |
| | | | | | |
| Total General Equipment | | 373,800 | 149,800 | - | 149,800 |
| Total Public Works | | 373,800 | 149,800 | - | 149,800 |
| <u>Parks</u> | | | | | |
| <u>General</u> | | | | | |
| Scag Mower replacements - 2 | | 25,198 | 25,198 | | 25,198 |
| | | 25,198 | 25,198 | - | 25,198 |
| <u>Hickory Park</u> | | | | | |
| New T Ball, volleyball, pickle ball fields and additional parking | | 500,000 | 500,000 | | 500,000 |
| | | 500,000 | 500,000 | - | 500,000 |
| <u>Upland Farms</u> | | | | | |
| HVAC | | 200,000 | 200,000 | | 200,000 |
| | | 200,000 | 200,000 | - | 200,000 |
| Total Parks | | 725,198 | 725,198 | - | 725,198 |
| <u>Trails</u> | | | | | |
| Trail Design & Engineering | | 50,000 | 50,000 | | 50,000 |
| | | 50,000 | 50,000 | - | 50,000 |
| Total Trails and Bridges | | 50,000 | 50,000 | - | 50,000 |
| TOTAL CAPITAL PURCHASES | | \$ 1,702,162 | \$ 1,141,838 | \$ - | \$ 1,141,838 |

CAPITAL INVESTMENT PROGRAM

Upland Farms Community Center

Project Location: Upland Farms
 Estimated Completion Date: 2023

Description: Convert Upland Farms to a Community Center with facilities for events, classrooms, walking trails and a parking lot. The majority of the renovations were completed in early 2022 and the Barn is now available for rentals.

Cost Summary:

| | Previous Actual | Projected 2022 | 2023 | 2024 | 2025 & future | Project Total |
|----------------|--------------------|------------------|------------------|----------|---------------|--------------------|
| Costs: | \$1,989,878 | \$205,732 | \$200,000 | - | - | \$2,395,610 |
| | | | | | | |
| Resources: | | | | | | |
| Bond financing | | | | | | 1,320,000 |
| Capital Fund | \$1,989,878 | 205,732 | 200,000 | - | - | 1,075,610 |
| Total | \$1,989,878 | \$205,732 | \$200,000 | - | - | \$2,395,610 |

Hickory Park Lighting

Project Location: Hickory Park
 Estimated Completion Date: 2023

Description: Hickory Park is an active recreational facility with four fields. The park needs a new T ball field, volleyball and pickle ball fields plus additional parkings.

Cost Summary:

| | Previous Actual | Projected 2022 | 2023 | 2024 | 2025 | Project Total |
|---------------|-----------------|----------------|------------------|----------|----------|------------------|
| Costs: | - | - | \$500,000 | - | - | \$500,000 |
| | | | | | | |
| Resources: | | | | | | |
| Capital Fund | - | - | 500,000 | - | - | 500,000 |
| Total | - | - | \$500,000 | - | - | \$500,000 |

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 \$1,153,000 at December 31, 2022. At the end of 2023, the fund balance is projected to be approximately \$1,153,000 or no change. 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 2022 the costs were paid by the General Fund; in 2023 they will be shared between the General Fund and the Liquid Fuels Fund.

| Budget Year | Population (Census - 2020) | Roadway Mileage | Liquid Fuels Allocation |
|--------------------|---------------------------------------|------------------------|------------------------------------|
| 2023 | 12,275 | 59.53 | \$393,350 (est.) |
| 2022 | 12,275 | 59.53 | \$387,093 (actual) |
| 2021 | 12,275 | 59.53 | \$373,168 (actual) |

ACCOMPLISHMENTS IN 2022

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

GOALS FOR 2023

- Continue the road resurfacing program

**Upper Uwchlan Township
Liquid Fuels
2023 Budget**

| | | Actual | Actual | Budget | YTD | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|---|---------------------------------|----------------|----------------|-----------------|----------------|-----------------|----------------|---------------|-------------|----------------|----------------|----------------|----------------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Bud | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| | | (9/30/22) | | | | | | | | | | | |
| Beginning Cash Balance: | | | | | | 861,766 | | | | 470 | 68,180 | 145,890 | 233,600 |
| INCOME | | | | | | | | | | | | | |
| 04-341-000-000 | Interest Earnings | 2,441 | 518 | 7,000 | 276 | 7,000 | 7,000 | - | 0% | 14,000 | 14,000 | 14,000 | 14,000 |
| 04-389-000-001 | Snow Agreement | 649 | 657 | 600 | 679 | 600 | 600 | - | 100% | 600 | 600 | 600 | 600 |
| 04-389-000-002 | Turnback Maintenance | 14,520 | 14,520 | 14,520 | 14,520 | 14,520 | 14,520 | - | 0% | 14,760 | 14,760 | 14,760 | 14,760 |
| 04-355-000-002 | Motor Fuel Vehicle Taxes | 399,957 | 373,168 | 362,257 | 387,093 | 362,257 | 393,350 | 31,093 | 8% | 403,350 | 413,350 | 423,350 | 433,350 |
| Total Income | | 417,567 | 388,863 | 384,377 | 402,568 | 384,377 | 415,470 | 31,093 | 108% | 432,710 | 442,710 | 452,710 | 462,710 |
| EXPENSES | | | | | | | | | | | | | |
| 04-400-000-074 | Equipment Purchase | - | - | - | 11,260 | - | - | - | 0% | - | - | - | - |
| <u>Expenses</u> | | | | | | | | | | | | | |
| 04-432-000-239 | Snow & Ice Supplies | 15,060 | 63,852 | 75,000 | 46,804 | 75,000 | 75,000 | - | 0% | 50,000 | 50,000 | 50,000 | 50,000 |
| 04-432-000-250 | Vehicle Maintenance & Repair | - | 3,989 | 4,000 | - | 4,000 | 4,000 | - | 100% | 4,000 | 4,000 | 4,000 | 4,000 |
| 04-432-000-450 | Snow & Ice Contrated Services | 4,876 | 4,876 | - | 10,744 | 24,000 | 24,000 | - | 0% | 24,000 | 24,000 | 24,000 | 24,000 |
| 04-438-000-239 | Road Project Supplies | 2,859 | - | 37,800 | (86) | 31,800 | 31,000 | (800) | 930% | 6,000 | 6,000 | 6,000 | 6,000 |
| 04-439-001-250 | Resurfacing | 337,892 | 213,491 | 275,000 | 5,826 | 275,000 | 275,000 | - | 0% | 275,000 | 275,000 | 275,000 | 275,000 |
| 04-439-002-250 | Base Repairs | - | - | 6,000 | - | 6,000 | 6,000 | - | #DIV/0! | 6,000 | 6,000 | 6,000 | 6,000 |
| 04-438-000-450 | Road Project Contracted Service | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total Expenses | | 360,687 | 286,208 | 397,800 | 63,288 | 415,800 | 415,000 | (800) | -1% | 365,000 | 365,000 | 365,000 | 365,000 |
| Total Expenses & Equip Purchases | | 360,687 | 286,208 | 397,800 | 74,548 | 415,800 | 415,000 | (800) | -1% | 365,000 | 365,000 | 365,000 | 365,000 |
| 04-472-000-003 | Operating Transfers | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Income | | 56,880 | 102,655 | (13,423) | 328,020 | (31,423) | 470 | 31,893 | 109% | 67,710 | 77,710 | 87,710 | 97,710 |

WATER RESOURCE PROTECTION FUND

MISSION AND HISTORY

Upper Uwchlan Township contains parts of both the Brandywine Creek and Pickering Creek Watersheds. Contained within the former is the Marsh Creek watershed, which comprises 20 square miles of the Brandywine Creek watershed. The Marsh Creek watershed is of high quality and serves as headwaters for the East Branch of the Brandywine Creek. The Township's water bodies, streams, watersheds, wetlands, floodplains, and riparian buffers have significant value and influence on water supply, water quality, flood control, and wildlife habitats. When properly protected and managed, these interrelated systems can act to filter pollutants, control flows so as not to contribute to or exacerbate downstream flooding conditions, and protect wildlife habitats.



Marsh Creek Lake is an important resource for flood control and water quality, as well as a recreation resource. Marsh Creek State Park attracts nearly 2 million visitors annually.

Upper Uwchlan Township has a National Pollutant Discharge Elimination System (NPDES) permit that sets minimum standards and procedures that the Township must meet around 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 assess what will need to be done to comply with the unfunded Federal mandates 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. to maintain water quality and prevent or reduce flooding. Funding has not yet been allocated for Phase III of this project, which includes analysis and public outreach regarding the implementation of a stormwater fee.

DESCRIPTION OF SERVICES PROVIDED

Upper Uwchlan Township is a participant in and is complying with all the requirements of the Pennsylvania Department of Environmental Protection's (DEP) Municipal Separate Storm Sewer System (MS4) program. The goals of the MS4 program and Upper Uwchlan Township are to reduce the discharge of pollutants from the Township, to protect water quality, and to satisfy requirements of the Clean Water Act. Stormwater point discharges to waters of the U.S. are regulated using NPDES permits. As an MS4, Upper Uwchlan Township is required to comply with the NPDES program. Under the NPDES stormwater program, permittees must develop a stormwater management plan that provides the

details of how the community will comply with the requirements of the permit. Annual reports on the Township's compliance with the MS4 mandates are completed and submitted by staff and consultants. Permits are based on a framework of six minimum control measures: Public education and outreach, public participation and involvement, illicit discharge detection and elimination, construction site runoff control, post-construction storm water management in new development and redevelopment, and pollution prevention and good housekeeping for municipal operations and maintenance.

2022 HIGHLIGHTS

In 2018, Upper Uwchlan Township was awarded grant funding through the Department of Environmental Protection (DEP) for a stormwater management project. The Township's project, Restoration of the Marsh Creek Watershed, was one of 61 projects selected by the DEP. Work on the project began in early 2021. The project includes the construction of a naturalized detention basin at Upland Farms and the naturalization of Township owned detention basins located off Heather Hill Drive. Working with T&M Associates, the Township completed design, survey, and engineering for the projects in 2021. Project will be bid out in late 2022 with hopes of construction beginning in early 2023.



Improving stormwater drainage at Upland Farms is one goal of the Marsh Creek Watershed Improvement Program projects.

The Water Resource Protection Fund is projected to have a Fund Balance of approximately \$422,000 at December 31, 2022. At the end of 2023, the projected Fund Balance is expected to be approximately \$425,000 or a increase of 0.50%.

ACCOMPLISHMENTS IN 2022

- Hired a dedicated stormwater employee supporting the Water Resource Protection Fund
- Repaired or rebuilt 42 inlets (*as of October 2022*)
- Cleaned out pipe crossings throughout the township
- Dug a stormwater outlet swale on Fellowship Road
- Performed basin repairs on the property of 10 Cambridge Road to help with erosion
- Replaced one 30' x 12" stormwater pipe on West Township Line Road
- Cleaned out approximately 2,000 inlets throughout the year
- Performed street sweeping on approximately 238 lane miles
- Mowed the Township's five basins 30 times

GOALS FOR 2023

- Continue maintenance and repair of existing stormwater infrastructure
- Complete the retrofit two (2) Township owned stormwater detention basins
- Complete construction of the naturalized stormwater detention area at Upland Farms
- 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

| | 2023 | 2022 | 2021 |
|--------------------|------|------|------|
| Full time: | 1 | - | - |
| | | | |
| Total FTE's | 1 | - | - |

Due to the increase in the number of facilities, the frequency of maintenance, the need for a dedicated stormwater management staff member has become apparent. Assigning a new member of the Public Works staff to these projects will allow the existing staff to keep up with other demands of the department. As the Water Resource Protection program is developed, staffing needs will continue to be assessed.

STATISTICS

| | 2023* | 2022 | 2021 |
|------------------------------------|-------|-------|-------|
| Storm water basins privately owned | 95 | 89 | 77 |
| Storm water basins Township owned | 6 | 5 | 5 |
| Storm water inlets | 1,785 | 1,776 | 1,509 |
| Outlet structures | 74 | 70 | 68 |
| End-walls | 150 | 145 | 104 |
| Head-walls | 60 | 56 | 19 |
| Flared End Sections | 37 | 36 | 32 |
| Manholes | 140 | 121 | 106 |

*Rough values based on construction and developments which may be completed in 2023.

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
- Effective and Efficient Township Services
 - Protect and preserve investment in public facilities
 - Continue to identify and employ technological advances to promote access, maximize efficiencies and increase productivity of employees

**Upper Uwchlan Township
Water Resource Protection Fund
2023 Budget**

| | Actual | Actual | Budget | Actual | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|---|-----------------|----------------|----------------|--------------------------|-----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|
| | 2020 | 2021 | 2021 | YTD 2022 (9/30/22) | 2022 | 2023 | '22 Bud | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| INCOME | | | | | | | | | | | | |
| 08-341-000-010 Interest Earnings | 206 | 47 | 600 | 39 | 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 | - | 45,450 | - | 9,701 | 235,482 | - | (235,482) | #DIV/0! | - | - | - | - |
| 08-392-000-010 Transfer from General Fund | - | 245,000 | 245,000 | 245,000 | 245,000 | 300,000 | 55,000 | 22% | - | - | - | - |
| Transfer from Capital Fund | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 08-392-000-020 Transfer from Municipal Authority | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Miscellaneous Revenue | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total Income | 206 | 290,497 | 245,600 | 254,740 | 481,082 | 300,600 | (180,482) | #DIV/0! | 377,820 | 754,140 | 754,140 | 754,140 |
| Expenses | | | | | | | | | | | | |
| 08-404-000-100 Wage allocation from Public Works | - | - | 5,266 | - | 60,748 | 60,748 | (0) | 0% | 106,821 | 109,552 | 112,356 | 115,236 |
| 08-404-000-311 Legal Expense | - | - | - | - | - | - | - | #DIV/0! | 5,000 | 5,000 | 5,000 | 5,000 |
| 08-406-000-010 Grant Application Fees | - | - | - | 1,463 | - | - | - | #DIV/0! | 5,000 | 5,000 | 5,000 | 5,000 |
| 08-406-000340 Public Relations | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 08-408-000-010 Engineering | - | - | - | 2,876 | - | 5,000 | 5,000 | #DIV/0! | 10,000 | 10,000 | 10,000 | 10,000 |
| 08-408-000-020 Feasibility Studies | - | - | 140,022 | - | 140,022 | 140,022 | - | 0% | - | - | - | - |
| 08-420-000-035 Permits | 16,961 | 17,969 | - | 18,770 | - | - | - | #DIV/0! | 5,000 | 5,000 | 5,000 | 5,000 |
| 08-420-000-260 Small Tools & Equipment | 3,195 | 2,415 | 1,400 | 1,375 | 600 | 1,500 | 900 | 64% | 1,000 | 1,000 | 1,000 | 1,000 |
| 08-446-000-101 Allocated Wages | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 08-446-000-200 Supplies | 16,290 | 15,133 | 27,112 | 14,678 | 27,112 | 27,112 | - | 0% | 25,000 | 25,000 | 25,000 | 25,000 |
| 08-446-000-230 Gas & Oil | - | - | 1,600 | - | 2,400 | 2,400 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 08-446-000-235 Vehicle Maintenance | 832 | - | 4,000 | - | 4,250 | 4,250 | - | 0% | 4,000 | 4,000 | 4,000 | 4,000 |
| 08-446-000-250 Maintenance & Repair | - | - | 2,000 | - | 11,700 | 25,600 | 13,900 | 695% | 2,000 | 2,000 | 2,000 | 2,000 |
| 08-446-000-316 Training & Seminars | - | - | 2,000 | 186 | 2,000 | 2,000 | - | 0% | 2,000 | 2,000 | 2,000 | 2,000 |
| 08-446-000-450 Contracted Services | 3,126 | 9,323 | 60,000 | 9,129 | 30,000 | 30,000 | - | 0% | 30,000 | 30,000 | 30,000 | 30,000 |
| 08-446-001-250 Maintenance & Repair- MA | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 08-446-000-400 Construction | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 08-446-005-600 Construction - Marsh Creek Watershed | - | 46,950 | - | - | 235,482 | - | (235,482) | #DIV/0! | - | - | - | - |
| Total Expenses | 40,404 | 91,790 | 243,400 | 48,477 | 514,314 | 298,632 | 19,800 | #DIV/0! | 197,821 | 200,552 | 203,356 | 206,236 |
| Total Expenses | 40,404 | 91,790 | 243,400 | 48,477 | 514,314 | 298,632 | 19,800 | #DIV/0! | 197,821 | 200,552 | 203,356 | 206,236 |
| Net Income | (40,198) | 198,707 | 2,200 | 206,263 | (33,232) | 1,968 | (200,282) | #DIV/0! | 179,999 | 553,588 | 550,784 | 547,904 |

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 2023**

| | | Actual | Actual | Budget | Actual YTD | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|----------------------------------|---|-----------|-----------|---------|------------|---------|---------|--------------|-----------|---------|---------|---------|---------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2022 | '22 Bud | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| (9/30/22) | | | | | | | | | | | | | |
| INCOME | | | | | | | | | | | | | |
| 15-341-000-000 | Interest Earnings | 448 | 66 | 1,000 | 31 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 15-342-000-100 | Operation/Mgmt Agreement - Series of 2014 | | | - | | - | - | - | 100% | - | - | - | - |
| 15-342-000-200 | Operation/Mgmt Agreement - Series of 2019 | 237,408 | 236,741 | 236,744 | 102,996 | 236,744 | 235,244 | (1,500) | 100% | 239,344 | 238,294 | 237,244 | 235,844 |
| 15-342-000-300 | Operation/Mgmt Agreement - Series A of 2019 | 335,280 | 336,198 | 336,200 | 60,700 | 336,200 | 332,700 | (3,500) | 100% | 334,475 | 331,175 | 331,775 | 337,275 |
| 15-387-000-000 | Contributions from Private Sector | - | - | - | - | - | - | - | 0% | - | - | - | - |
| 15-387-000-001 | Asset Contribution from Private Sector | - | - | - | - | - | - | - | 0% | - | - | - | - |
| 15-392-000-000 | Transfer from Municipal Authority | - | - | - | - | - | - | | | | | | |
| Total Income | | 573,136 | 573,005 | 573,944 | 163,727 | 573,944 | 568,944 | (5,000) | #DIV/0! | 574,819 | 570,469 | 570,019 | 574,119 |
| | | | 275,375 | | | | | | | | | | |
| Expenses | | | | | | | | | | | | | |
| 15-400-000-461 | Bank Fees | 500 | 500 | 800 | 500 | 800 | 800 | - | 0% | 800 | 800 | 800 | 800 |
| 15-400-000-463 | Misc. Expenses | - | | 1,000 | | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 15-472-000-105 | Bond Interest Expense-Series of 2019 | 207,345 | 206,679 | 206,744 | 154,495 | 206,744 | 205,244 | (1,500) | 100% | 204,344 | 203,294 | 202,244 | 200,844 |
| 15-472-000-110 | Bond Interest Expense-Series A of 2019 | 129,938 | 125,848 | 126,200 | 91,500 | 126,200 | 117,700 | (8,500) | 100% | 114,475 | 111,175 | 106,775 | 102,275 |
| 15-472-000-300 | Bond Amortization Expense-Series of 2014 | (5,114) | | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 15-472-000-305 | Bond Amortization Expense-Series of 2019 | 553 | 829 | 829 | 415 | 829 | 829 | 0 | 0% | 829 | 829 | 829 | 829 |
| 15-472-000-310 | Bond Amortization Expense-Series A of 2019 | (6,645) | (6,645) | (6,645) | (3,323) | (6,645) | (6,645) | (0) | 0% | (6,645) | (6,645) | (6,645) | (6,645) |
| 15-493-000-083 | Depreciation Expense | 503,510 | 469,178 | - | - | - | - | - | 0% | - | - | - | - |
| | Loss on Disposal of Asset | | | - | - | - | - | - | 0% | - | - | - | - |
| Total Expenses | | 830,087 | 796,389 | 328,928 | 243,587 | 328,928 | 318,928 | (10,000) | #DIV/0! | 314,803 | 310,453 | 305,003 | 299,103 |
| Transfers | | | | | | | | | | | | | |
| 15-492-000-010 | Transfer to Municipal Authority | - | - | - | - | - | - | - | 0% | - | - | - | - |
| | | - | - | - | - | - | - | - | 0% | - | - | - | - |
| Total Expenses and Transfers Out | | 830,087 | 796,389 | 328,928 | 243,587 | 328,928 | 318,928 | (10,000) | #DIV/0! | 314,803 | 310,453 | 305,003 | 299,103 |
| Net Income | | (256,951) | (223,384) | 245,016 | (79,860) | 245,016 | 250,016 | 5,000 | #DIV/0! | 260,016 | 260,016 | 265,016 | 275,016 |

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 \$1,046,000 at December 31, 2022. At the end of 2023, the fund balance is projected to be approximately \$1,047,000 or an increase of 0.10%.

ACCOMPLISHMENTS IN 2022

- 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 2023

- 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
2023 Budget**

| | | Actual | Actual | Budget | Actual - 9/30/22 | Budget | Budget | \$ Inc/(Dec) | % | Budget | Budget | Budget | Budget |
|-----------------------|----------------------------|---------|--------|--------|---------------------|--------|--------|--------------|-----------|--------|--------|--------|--------|
| | | 2020 | 2021 | 2021 | 2022 | 2022 | 2023 | '22 Bud | Inc/(Dec) | 2024 | 2025 | 2026 | 2027 |
| 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 | 2,440 | 575 | 1,000 | 300 | 1,000 | 1,000 | - | 0% | 1,000 | 1,000 | 1,000 | 1,000 |
| 09-379-000-010 | Transportation Impact Fees | 354,768 | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 09-380-000-000 | Misc Revenue | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| 09-395-000-200 | Transfer from Capital Fund | - | - | - | - | - | - | - | #DIV/0! | - | - | - | - |
| Total Income | | 357,208 | 575 | 1,000 | 300 | 1,000 | 1,000 | - | #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 | | 357,208 | 575 | 1,000 | 300 | 1,000 | 1,000 | - | #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.

ACFR – abbreviation for Annual Comprehensive Financial Report. The ACFR expands upon full GAAP financial statements by including a large amount of statistical data that is unique to the municipality. Previously referred to as the “Comprehensive Annual Financial Statement”.

Amortization – this is the process of systematically reducing the value of an intangible asset.

Annual Comprehensive 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.

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

Audit – See “Financial Statement Audit”.

Balanced Budget – A budget is considered balanced when budgeted revenues equal or exceed budgeted expenditures. (also known as a “structurally balanced budget”)

Bonds – an instrument of indebtedness from the bond issuers to the holders. It is a fixed income investment where the investor (holder) loans money for a fixed period of time to the bond issuer (usually a municipality or corporation) at a stated interest rate.

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.

GLOSSARY, cont'd

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.

Depreciation – the process of systematically reducing the value of a capital asset.

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.

Fiduciary Fund – a fund whose assets are held in trust. For example, a pension plan.

Financial statement audit – An examination designed to provide independent assurance that financial statements are fairly presented. Typically performed by an independent firm of Certified Public Accountants.

Full-time Equivalent (FTE) – An employee’s scheduled hours divided by the employer’s normal workweek. For example an employee who works 10 hours per week for an employer with a 40 hour workweek would be 0.25 FTE.

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.

GLOSSARY, cont'd

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.

Governmental Funds – Funds generally used to account for tax supported activities. There are five types of governmental funds: the general fund, special revenue funds, capital projects funds, and permanent funds.

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.

Major Fund – A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor’s report.

Millage or “mills” – the property tax rate that an owner of real property is required to pay to the taxing authority. A “mill” is one thousandth of a currency unit. For example, to obtain the amount of tax, multiply the assessed value of the property times the millage rate and then divide by 1,000.

Modified Accrual Basis of Accounting – an accounting method that combines elements of the two basic accounting methods, cash basis and accrual basis. Revenues are recognized when earned, measurable and available. Expenses are recognized when the liability is incurred.

MS-4 – Under the 1987 Clean Water Act Amendments, the U.S. EPA developed new regulations to address storm water that might impact water quality. These new “Municipal Separate Storm Sewer System” (MS4) regulations were established by the EPA and 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.

GLOSSARY, cont'd

Non-Major Funds – Funds that account for the proceeds of specific revenue sources that are restricted or assigned expenditures for specified purposes. They include: the Liquid Fuels Fund, Act 209 Fund, and the Water Resource Protection Fund.

NPDES permit – National Pollutant Discharge Elimination System permit. Permits are issued by PADEP.

PADEP – Pennsylvania Department of Environmental Protection

PEMA – Pennsylvania Emergency Management Agency

Proprietary Fund - A Fund that focuses on the determination of operating income, changes in net position, financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

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