



UPPER UWCHLAN TOWNSHIP
JOINT BOARDS & COMMISSIONS
WORKSHOP
October 10, 2023
4:00 p.m.

AGENDA

LOCATION: Township Building, 140 Pottstown Pike, Chester Springs PA 19425

- I. Call to Order
 - A. Salute to the Flag
 - B. Moment of Silence
 - C. Inquire if any Attendee plans to audio or video record the Workshop
- II. Boards & Commissions Updates
 - A. Planning Commission – Sally Winterton, Chair
 - 1. Comprehensive Plan Update
 - B. Technology Advisory Board – Ric Bassler, Chair
 - C. Zoning Hearing Board – Peter Egan, Member
 - D. Emergency Management Planning Commission - Byron Nickerson, Chair, EMC
 - 1. Presentation ~ past, current, and planned activities
 - E. Environmental Advisory Council – Neil Phillips, Chair
 - 1. Existing and proposed projects
 - F. Historical Commission – Vivian McCardell, Chair
 - G. Municipal Authority – Matt Brown, Authority Administrator
 - 1. Updates of capital projects, grants, Septage Management Ordinance
 - H. Park & Recreation Board – Sushila Subramanian, Chair
- III. Authorize Advertisement of Marsh Creek State Park Closure Ordinance
- IV. Draft 2024 Budget ~ Discussion
 - A. General Fund
 - 1. Police Department
 - 2. Building / Codes Department
 - 3. Public Works Department
 - B. Solid Waste Fund
 - C. Liquid Fuels Fund
- V. Commercial Zoning District Uses
 - A. Review and discuss for possible revision the C3 Highway Commercial District and LI Limited Industrial District by-right uses and uses permitted via the conditional use process.
- VI. Open Session
- VII. Adjournment

UPPER UWCHLAN TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA

ORDINANCE _____ - _____

AN ORDINANCE OF THE TOWNSHIP OF UPPER UWCHLAN, CHESTER COUNTY, PENNSYLVANIA, AMENDING CHAPTER 176 OF THE UPPER UWCHLAN TOWNSHIP CODE TITLED "VEHICLES AND TRAFFIC" TO AMEND SECTION 176-6 TITLED "PARKING, STOPPING AND STANDING RESTRICTIONS" TO PROHIBIT PARKING ON CERTAIN STREETS NEAR MARSH CREEK STATE PARK; TO AMEND THE PENALTY PROVISIONS AND TO AUTHORIZE THE TOWNSHIP POLICE DEPARTMENT TO TOW VEHICLES PARKED IN VIOLATION OF THE PROVISIONS OF CHAPTER 176.

NOW THEREFORE, BE IT ENACTED AND ORDAINED by the Board of Supervisors of Upper Uwchlan Township that Chapter 176 of the Upper Uwchlan Township Code, titled "Vehicles and Traffic", shall be amended as follows:

SECTION 1. The existing parking restrictions that are contained in Section 176-6.A, titled, "Parking, Stopping and Standing Restrictions" shall be renumbered Section 176-6.A(1).

SECTION 2. Section 176-6, titled, "Parking, Stopping and Standing Restrictions" shall be amended to add a new subparagraph A.(2) which shall read as follows:

"A.(2). There shall be no stopping, standing or parking between the hours of 9:00 a.m. and 9:00 p.m. on Saturdays, Sundays, and Federal government holidays between the dates of April 15 until October 15 on the following roads:

- (1) Heron Hill Drive.
- (2) Watercroft Circle.
- (3) Stephen Lane.
- (4) Lauren Lane.

Residents who provide to the Township proof of residency in a dwelling on one of the streets listed above may be issued a parking permit to park on the roads during the times referenced above.

SECTION 3. Section 176-6.I shall be amended as follows:

"I. When the penalty imposed for the violation of this section is not voluntarily paid to Upper Uwchlan Township, the Township shall initiate enforcement proceedings before a Magisterial District Justice in the same manner provided for the enforcement of summary offenses under the Pennsylvania Rules of Criminal Procedure. A violator found guilty shall be subject to a fine of not more than \$600, plus costs of prosecution. In default of payment thereof, the defendant may be sentenced to imprisonment for a term of not more than 30 days. The

continuation of such violation for each successive day shall constitute a separate offense, and the person or persons allowing or permitting the continuation of a violation may be punished as provided above for each separate offense. All fines and penalties collected for violation of this chapter shall be paid to the Township Treasurer.”

SECTION 4. A new Section 176-6.J shall be added and provide as follows:

“**§176-6.J.** In addition to the penalties imposed pursuant to this section, the Upper Uwchlan Township Police Department may tow vehicles that are parked in violation of any provisions in this chapter.”

SECTION 5. Severability. If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts hereof. It is hereby declared as the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been included herein.

SECTION 6. Repealer. All ordinances or parts of ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

SECTION 7. Effective Date. This Ordinance shall become effective five (5) days following the enactment as by law provided.

ENACTED AND ORDAINED this ____ day of _____, 2023.

ATTEST:

**UPPER UWCHLAN TOWNSHIP
BOARD OF SUPERVISORS**

Gwen A. Jonik, Secretary

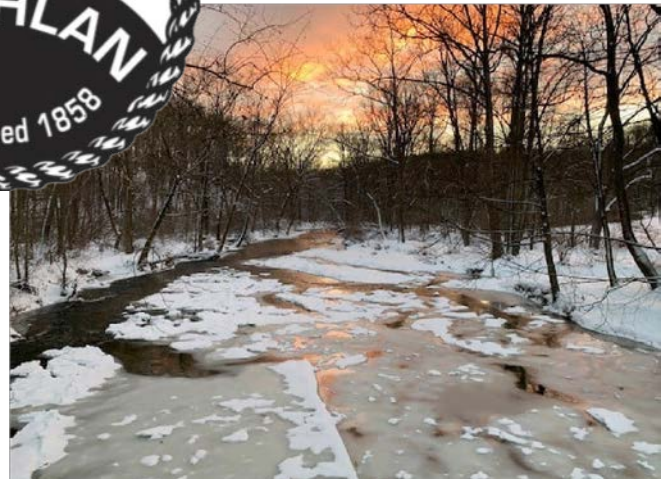
Sandra M. D’Amico, Chair

Jennifer F. Baxter, Vice-Chair

Andrew P. Durkin, Member

Upper Uwchlan Township

County of Chester, Commonwealth of Pennsylvania



2024 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, 2023

Christopher P. Morill

Executive Director

ABOUT UPPER UWCHLAN TOWNSHIP.....



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

Upper Uwchlan Township is one of 73 municipalities that comprise Chester County, Pennsylvania, located in the northern part of the county. Chester County was one of the three original Pennsylvania counties created by William Penn in 1682. (*Philadelphia and Bucks Counties are the other two*). Chester County is the highest-income county in Pennsylvania.

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.

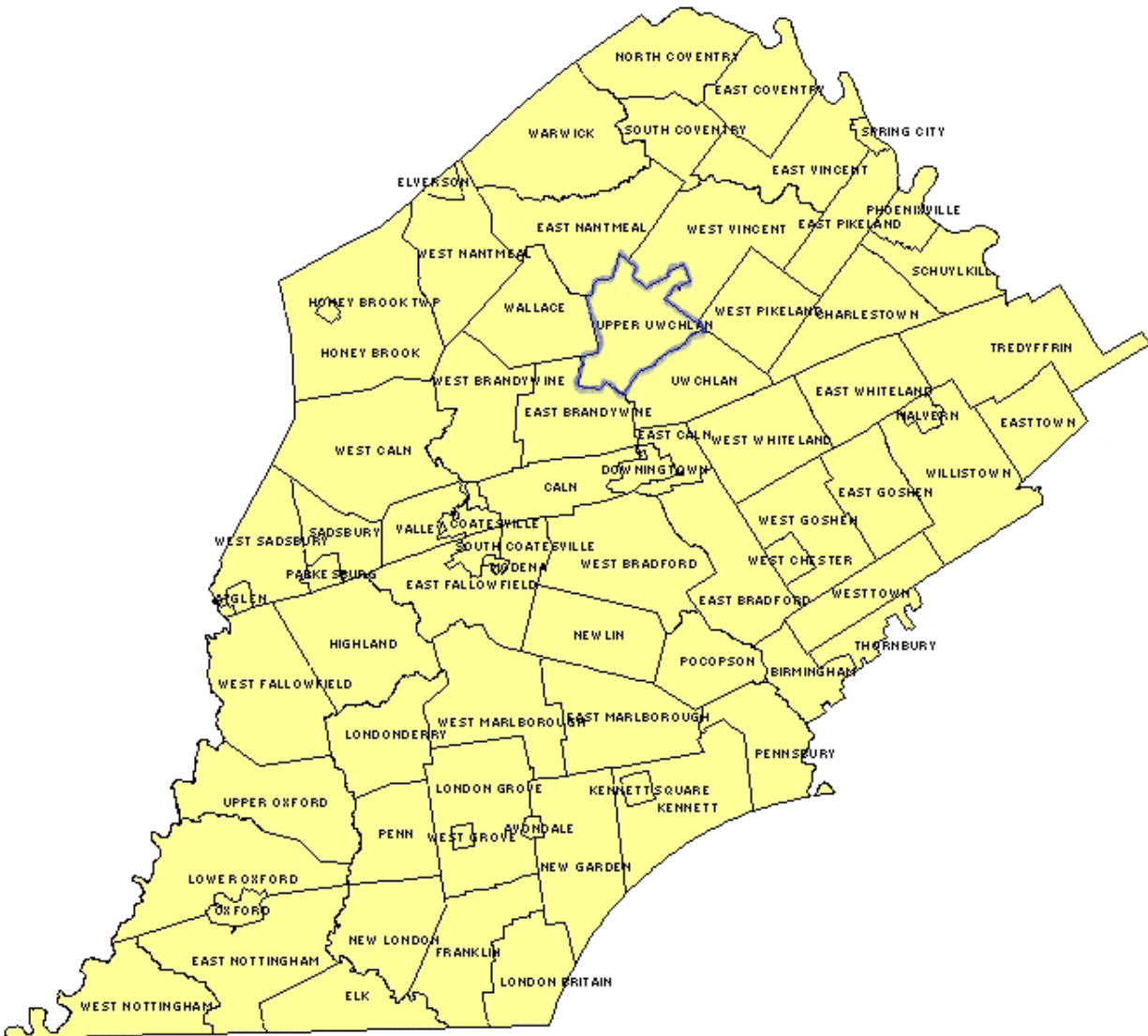
The Township owns over 90 acres of passive and active recreational land in four parks – Upland Farms (56 acres), Hickory Park (32 acres), Fellowship Fields (17 acres) and Larkins Field (7.2 acres). *Refer to the section on "Township Parks" for more information.*

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.

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.

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 2023 actuals in preparation for 2024 budget meetings	August 22, 2023	
Department heads notify Treasurer and Township Manager of any large increases they are submitting in the 2024 Budget (ie – personnel, capital)	August 31, 2023	
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, 2023	
Department heads submit data for 2023/2024 actual performance measures	September 8, 2023	
Department heads meet with Township Manager and Treasurer to review goals for 2024	September 22, 2023	
Treasurer incorporates requests from department heads into budget and updates minor expense line items	September 29, 2023	
Capital budget items are reviewed	October 6, 2023	
Treasurer prepares and delivers the initial 2024 Budget package to the Board of Supervisors for their review	October 6, 2023	
Initial presentation of the 2024 Budget to the Board of Supervisors for the following departments: <i>Police</i> <i>Codes</i> <i>Public Works</i> <i>Solid Waste Fund</i> <i>Liquid Fuels Fund</i>	October 10, 2023 (public Workshop)	

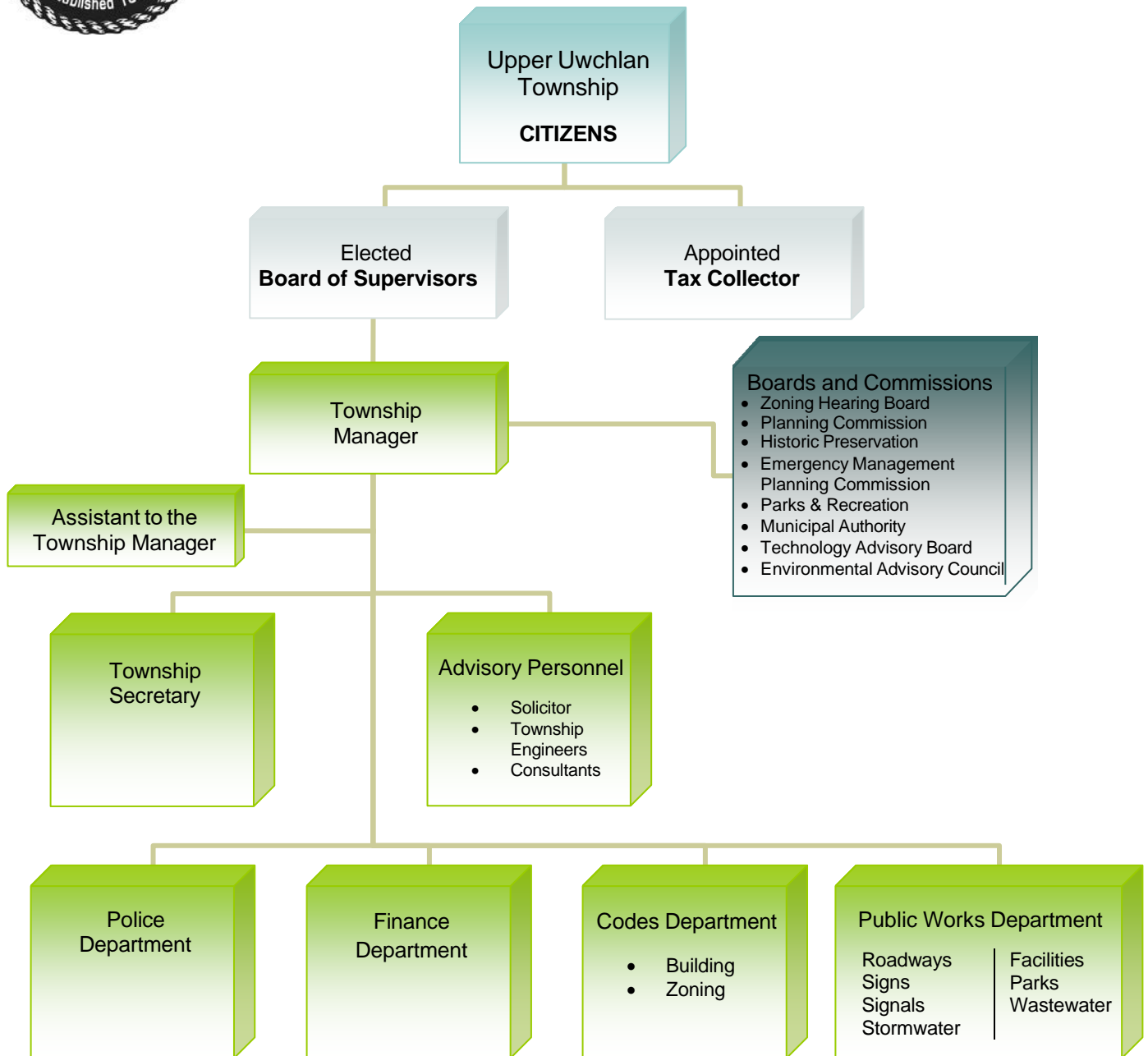
Activity	Recommended Date	Date Required by Statute
The following departments present their budgets to the Board of Supervisors: <i>General Government</i> <i>Executive</i> <i>Audit & Tax</i> <i>Legal and Computer</i> <i>Engineering</i> <i>Township Properties</i> <i>Planning and Zoning</i> <i>Parks</i> <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 9, 2023	
Township Manager requests Supervisors to authorize advertising the budget	November 14, 2023 (public workshop)	
Budget is advertised in the Daily Local News as required by Pa. Statute (<i>20 business days prior</i>)	November 17, 2023	November 17, 2023
Supervisors discuss budget, request any final changes (if necessary)	December 12, 2023	
Township Manager presents the final budget to the Supervisors and recommends voting to accept it	December 18, 2023 (public meeting)	December 31, 2023

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

	2024	2023	2022
Full Time:			
Executive	6	6	6
Codes Department	3	3	3
Police Department	18	17	15
Public Works Department	7	7	7
Public Works – Facilities	3	3	3
Total	37	36	34
Part Time/Seasonal:			
Executive	0	0	0
Codes Department	0	0	0
Police Department	1	1	2
Public Works Department	0	0	0
Public Works – Facilities *	0	0	0
Total	1	1	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.

The Codes Department had a part-time employee for most of 2023 but she resigned in October and there are no plans at this time to replace that position.

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

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

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.

Corporals

- Corporals are the first line supervisors that perform various police department assignments.
- The Corporals manage subordinate employees to include, but not limited to supervision, policy compliance, work schedules to include special assignments, performance evaluation and improvement.

Detectives

- The Detectives are responsible for furthering or initiating the investigation of any criminal activity.
- The Detectives will provide detailed and complete investigations of any activity assigned.
- The Detectives, 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.

Traffic Safety Officer

- The Traffic Safety Officer seeks to improve, through Education, Engineering, and Enforcement, the highways of our communities and the Commonwealth and ensure they are safe for the motoring public as well as pedestrians and cyclists. Proactive traffic enforcement is one of the primary responsibilities of the officer.

ACCOMPLISHMENTS IN 2023

- Proactive with community-oriented policing
 - Business community
 - Religious community
 - Sports organizations
 - Homeowners' Associations
- Participation in regional services to provide cost effective specialty services
- Prescription drug take-back program
- Vehicle operations training, firearms, use of force, incident command and de-escalation training
- Use of social media (Facebook)
- Working collaboratively with other agencies to evaluate potential Records Management Software Program
- Strong partnership with fire, EMS and the EMPC
- Community Public Safety Programs
- Promoted new Chief, Lieutenant, 3 Corporals and Detective. Transition these new positions in the department
- Expanded Supervisors to every squad with the Corporals promotions
- Expanded the Detective Division by 1 detective
- 24/7 Detective on-call implemented
- Added one hour a day to Administrative Assistant position for the window to be manned 6 hours a day.
- Lieutenant graduated from the Command & Leadership Program, with 3 department graduates to date
- Expanded the Motorcycle Unit by 2 officers
- Add three full-time Police Officers and 1 part-time Officer and had them successfully complete the FTO Program
- Diversified Police Department with 2 additional female police officers
- Replace Car and Body Cameras
- Crisis Intervention Team Training (CIT) with 3 officers graduating from the program
- Implemented a full-time Traffic Safety Officer
- Overcame vehicle supply chain challenges with maintaining an adequate fleet and authorized vehicles are in the various stages or have been received in the acquisition process
- New multi-purpose trailer placed into service
- Purchased a new Traffic Safety vehicle with scales; final preparations are currently underway to be placed into service



Community Policing Programs

GOALS FOR 2024

- Full-Time Administrative Assistant
- The replacement of one administrative vehicle
- New Report Management System
- Architect for building space
- Secure Police Parking lot
- promotions for 2 Sergeants- 1 for patrol & 1 for Detective Unit
- Continue to follow customer service-based services
- Continue with risk management assessments
- Get remaining new officers CIT certified
- Continue to enlist more participants in the Community Assistance Personnel Services Program
- Evaluate community demographics and provide training to township staff
- Continue the use of social media to communicate with residents
- 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
- Work collaboratively with other agencies to evaluate potential Records Management Software Program
- Review and amend the Police Policy Manual
- Review and research the departments space needs and future solutions
- Review and build out the department's future succession plan for personnel

- Staffing Statistics – at the end of each year presented.

	2024	2023	2022
Full time:			
Police Chief	1	1	1
Lieutenant	1	1	0
Patrol Corporals	4	4	2
Detective Corporal	1	1	0
Detective	1	1	1
Patrol Officers	8	8	10
Traffic Safety Officer	1	1	0
Admin Assistant	1	0	0
Part time:			
Patrol Officers	.5	.5	-
Admin Assistant	0	.5	.5
Total FTE's	18.5	18.0	14.5

2023- Each part-time officer is considered one half FTE. The administrative assistant works approximately thirty hours per week and counts as .5 FTE. The administrative assistant will transition to full time status effective January 1, 2024.



2023 Junior Police Academy





The department is helping to Welcome Back our students to their schools for the New School Year.

2024 Budget Summary – Police Department

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2024 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$3,257,640	\$2,178,427	\$2,857,677	\$399,962	14.0%
Vehicle costs	70,000	60,395	70,000	-	0.0%
Insurance – liability & property	15,150	11,640	15,519	(369)	(2.4%)
All other	157,074	115,052	140,732	16,342	11.6%
Total	\$3,499,865	\$2,365,514	\$3,083,928	\$415,936	13.5%



The 2024 Budget reflects an increase in expenditures:

- The replacement of one administrative vehicle
- Full-Time Administrative Assistant
- New Report Management System
- Architect for building space
- Secure Police Parking lot
- 2 promotions to sergeants



The Police Department participates with student groups at the high schools.

STATISTICS

Police Incidents

	2024	2023*	2022
Calls for Service	0	9,748	13,907
Radio	0	1,461	2,096
Sight	0	451	620
Person	0	91	146
Headquarters	0	5,448	8,453

*As of 9/30/23



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

	2024	2023	2022
Sworn FTE's	1.35	1.2	1.2

2024- Population 13,077 (per July 1, 2022 census) 2023, 2022- Population 12,275 (per 2020 Census)

Reported Crimes and Arrests

	2024	2023*	2022
Reported Crimes Part 1 & 2	Unknown	156	159
Arrests		70	55
Crimes per 1,000 residents		6.2	6.3

*As of 09/30/23

Traffic Safety - Police Traffic Enforcement

	2024	2023*	2022
Traffic stops	Unknown	1,691	2,577
Verbal & Written Warnings		944	1,478
Citations		1,552	2,039

* As of 09/30/23

Traffic Crashes – Highway traffic accidents

	2024	2023*	2022
Vehicle accidents	Unknown	126	140

* As of 09/30/23





*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	2024	2023	2022
<i>Years the Police Department has been accredited by the Pennsylvania Police Chief's Association</i>	9	9	8	7
<i>Years the Police Department has used Facebook to share information with residents and others</i>	12	12	11	10
<i>Quality of Life Initiative Programs</i>	9	9	8	7
<i>Community Based Policing Programs</i>	9	9	8	7
<i>Community Crisis/De-escalation initiatives</i>	6	6	5	4
<i>Biased Base Policing Monitoring</i>	9	9	8	7
<i>Community Diversity Training/Initiative</i>	9	9	8	7



**Upper Uwchlan Township
2024 Budget**

		Actual -											
		Actual	Actual	Budget	9/30/23	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Budget	Inc/(Dec)	2025	2026	2027	2028
410 POLICE EXPENSES													
01-410-000-100	Police Wages	1,426,274	1,638,845	1,603,004	1,228,509	1,815,903	1,908,637	92,734	5%	2,000,557	2,060,573	2,122,391	2,186,062
01-410-000-110	Police Wages - WC Reimbursement	(2,583)	-	-		-	-	-	0%	-	-	-	-
01-410-000-150	Payroll Tax Expense	116,885	137,007	122,630	106,702	138,917	146,011	7,094	5%	153,043	157,634	162,363	167,234
01-410-000-151	Unemployment Compensation	3,528	9,176	8,765	6,862	7,700	6,930	(770)	-10%	6,930	6,930	6,930	6,930
01-410-000-156	Employee Benefit Expense	308,585	352,609	392,907	321,164	413,159	462,356	49,197	12%	485,474	509,748	535,235	561,997
01-410-000-158	Medical Expense Reimbursement	7,450	10,916	13,000	8,116	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-410-000-159	Employer HSA Contribution	-	-	-	39,000	-	46,400	46,400	100%	46,400	46,400	46,400	46,400
01-410-000-160	Pension Expense	257,095	228,221	227,964	252,675	252,675	395,747	143,072	57%	395,824	395,904	395,987	396,072
01-410-000-165	Employer 457 Match	16,500	26,000	30,000	-	32,000	36,000	4,000	13%	36,000	36,000	36,000	36,000
01-410-000-174	Tuition Reimbursement	21,562	14,038	15,000	10,722	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-181	Longevity Pay	28,600	33,400	29,400	25,500	32,050	33,300	1,250	4%	34,100	34,500	38,300	42,700
01-410-000-182	Education Incentive	3,750	4,750	5,750	4,250	3,500	4,250	750	21%	4,250	4,250	4,250	4,250
01-410-000-183	Overtime - Patrol Functions	55,300	48,781	10,000	41,072	4,024	45,000	40,976	1018%	45,000	45,000	45,000	45,000
01-410-000-183	Overtime - Shift Coverage	-	17,630	15,000	32,287	15,000	38,000	23,000	153%	38,000	38,000	38,000	38,000
01-410-000-183	Overtime - Holiday Worked	-	24,692	35,000	28,211	35,976	35,236	(740)	-2%	35,236	35,236	35,236	35,236
01-410-000-187	Court Time Wages	9,561	9,999	12,000	9,021	14,000	14,000	-	0%	14,000	14,000	14,000	14,000
01-410-000-190	COVID Pay	-	11,250	-	10,500	12,000	-	(12,000)	-100%	-	-	-	-
01-410-000-191	Uniform & Boot Allowances	11,600	14,500	14,000	14,550	17,700	16,350	(1,350)	-8%	16,350	16,350	16,350	16,350
01-410-000-200	Supplies	7,781	11,444	14,000	14,242	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-215	Postage	750	750	750	750	750	750	-	0%	750	750	750	750
01-410-000-230	Gasoline & Oil	34,256	52,787	43,000	37,282	50,000	50,000	-	0%	50,000	50,000	50,000	50,000
01-410-000-235	Vehicle Maintenance	21,556	19,650	25,000	23,113	20,000	20,000	-	0%	30,000	30,000	30,000	30,000
01-410-000-238	Clothing/Uniforms	11,826	18,469	11,700	29,108	39,282	22,000	(17,282)	-44%	9,000	9,000	9,000	9,000
01-410-000-250	Maintenance & Repairs	1,822	324	2,500	1,837	-	-	-	#DIV/0!	-	-	-	-
01-410-000-260	Small Tools & Equipment	8,190	16,572	10,000	10,023	15,000	20,000	5,000	33%	20,000	20,000	20,000	20,000
01-410-000-311	Non-Reimbursable Legal	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-410-000-316	Training & Seminars	16,330	21,321	15,000	9,656	20,000	15,000	(5,000)	-25%	15,000	15,000	15,000	15,000
01-410-000-317	Parking & Travel	294	94	1,000	740	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-410-000-320	Telephone	5,319	5,290	7,000	4,044	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
01-410-000-322	Ipad Expense	-		600	-	-	-	-	#DIV/0!	-	-	-	-
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	13,686	15,720	15,000	8,234	15,000	10,000	(5,000)	-33%	10,000	10,000	10,000	10,000
01-410-000-342	Police Accreditation	1,320	2,633	6,000	1,374	4,000	4,000	-	0%	3,000	3,000	3,000	3,000
01-410-000-352	Insurance - Liability	13,114	12,793	12,793	10,131	13,507	13,542	35	0%	13,542	13,542	13,542	13,542
01-410-000-353	Insurance - Vehicles	2,107	2,106	2,106	1,509	2,012	1,608	(404)	-20%	1,608	1,608	1,608	1,608
01-410-000-354	Insurance - Workers Comp.	40,893	41,945	43,200	39,286	41,074	47,423	6,349	15%	48,846	50,311	51,821	53,375
01-410-000-420	Dues/Subscriptions/Memberships	969	988	1,000	1,343	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-410-000-450	Contracted Services	11,520	20,661	29,950	25,312	16,700	55,324	38,624	231%	55,324	55,324	55,324	55,324
01-410-000-740	Computer/Furniture	6,185	4,157	3,000	8,389	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
Total 410 POLICE EXPENSES		2,462,025	2,829,518	2,779,019	2,365,514	3,083,929	3,499,865	415,936	13%	3,620,234	3,711,061	3,808,486	3,909,830

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, residents, and contractors 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*)

ACCOMPLISHMENTS IN 2023

- Maintained Stormwater Management Standards on new projects.
- Assisted with Ordinance revisions to Building Code violation Penalties, Zoning district changes, Alternative Energy, and various definitions.
- Performed preliminary plan reviews for 100 Greenridge, 301 Park Road, 260 Sierra Drive, 241-245 Park Road, Eagleview 1A, and Byers 5C parcel 2A.
- Administered the ongoing construction of several large projects including Preserve at Marsh Creek, Vantage Point, Eagle Point, DSM, and 240 Sierra Drive.
- Assisted in the completion of hundreds of homeowner projects including decks, patios, and finished basements.
- Guided community HOA's with projects including sidewalk replacement (recycled rubber), LED replacement street lighting, permissible uses for open space, street tree replacement, and drainage improvements.

- Managed sanitary pipe installation from Preserve at Marsh Creek through Upland Farms. This included trail closures and restoration.
- Assisted the Marsh Harbor Community in the design and installation of ADA compliant sidewalks and crosswalks, and fall protection at basins.
- Managed the installation of public sewer on Byers Road and the individual business and residential connections that followed.
- Assisted with the implementation of 520 Milford Road ambulance station.
- Assisted with the acquisition and ongoing renovation of the historical farm and spring houses at Preserve at Marsh Creek.
- Administered Pipeline projects including pipe excavation and repairs on Milford Road, and Styer Road survey/ exploratory excavations for future Pa Turnpike Bridge relocation.
- Continued involvement in Upland Farms farmhouse structural analysis and repairs, and improvements to the Barn.
- Managed Dorlan Mills house demolition and artifact collections.
- Reorganization of commercial permit file plans in compliance with record retention requirements.
- Coordinated dedication of Reserve at Chester Springs and Enclave.
- Earned CEUs to maintain UCC licensing and achieved certification from the National Stormwater Center.
- Coordinated and maintained Toys for Tots Holiday collection site.
- Assisted with HOA bike donations.

GOALS FOR 2024

- 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.
- Fee schedule change to allow for a 50% discount on residential accessory projects for Veteran homeowners.
- Continue accrualment of continuing education.

Staffing Statistics – as of the end of each year presented

	2024	2023	2022
<u>Full time:</u>			
Codes Department Administrator	1	1	1
Building Inspector	1	1	1
Administrative Assistant	1	1	1
Part-time admin	-	-	-
Total	3.00	3.40	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.

2024 Budget Summary - Codes

	2024 Budget	Actual 2023 (9/30/2023)	2023 Budget	2023 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$418,630	\$292,822	\$397,586	\$21,044	5.3%
All other	18,360	16,722	18,823	(463)	(2.5%)
Total	\$436,990	\$309,544	\$416,409	\$20,581	4.9%

Explanation of Major Changes

Personnel and related expenses

All non-uniform personnel are budgeted for a 3% salary increase in 2024.

STATISTICS

	Projected 2024	2023*	Actual 2022
Building permits issued - residential	700	TBD	741
Building inspections - residential	3,300	TBD	1,986
Building permits issued - commercial	40	TBD	56
Building inspections - commercial	220	TBD	368
Re-sale Use & Occupancy permits issued	200	TBD	175

Re-sale Use & Occupancy inspections	210	**190	202
Residential refinance requests – trash & sewer lien info	200	197	117
Number of Zoning Hearings conducted	3	2	3

*As of 9/30/2023

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 2024	2023*	Actual 2022
Number of permits issued	TBD	TBD	TBD	741
Average inspections per workday**	TBD	TBD	TBD	8.92
Permits issued per 1,000 residents	TBD	TBD	TBD	60

*As of 9/30/23

** 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 2024	2023*	Actual 2022
Codes Department direct costs	\$304,333	\$304,333	\$248,125	\$296,546
Cost per parcel	\$62.26	\$62.26	TBD	\$40.54

*As of 9/30/23

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 2024	2023*	Actual 2022
Building Codes fees received	\$500,000	\$500,000	\$594,856	\$572,201
Average contribution per permit	\$781.25	\$781.25	TBD	\$772.20

*As of 9/30/23

**Upper Uwchlan Township
2024 Budget**

		Actual -											
		Actual	Actual	Budget	9/30/23	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Budget	Inc/(Dec)	2025	2026	2027	2028
413 CODES ADMINISTRATION													
01-413-000-100	Code Administrator Wages	231,345	240,958	237,709	201,970	285,657	278,777	(6,880)	-2%	307,000	316,210	325,696	335,467
01-413-000-150	Payroll Tax Expense	18,335	19,574	18,185	16,109	21,853	21,326	(527)	-2%	23,486	24,190	24,916	25,663
01-413-000-151	Unemployment Compensation	695	1,676	1,605	1,311	1,540	1,540	-	0%	1,386	1,328	1,328	1,328
01-413-000-156	Employee Benefit Expense	50,407	51,053	49,529	42,657	53,884	59,272	5,388	10%	62,236	65,348	68,615	72,046
01-413-000-159	Employer HSA Contribution	-	-	-	7,500	-	8,000	8,000	100%	8,000	8,000	8,000	8,000
01-413-000-160	Pension Expense	20,548	16,867	16,687	18,762	18,762	31,662	12,900	69%	32,611	33,590	34,597	35,635
01-413-000-165	Employer 457 Match	4,500	6,000	6,000	-	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-413-000-181	Longevity Pay	4,800	5,100	5,100	2,700	5,400	5,700	300	6%	6,750	6,900	7,050	7,200
01-413-000-183	Overtime	1,760	3,764	2,000	2,497	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-413-000-200	Supplies	1,242	2,501	2,000	2,006	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-413-000-230	Gasoline & Oil	2,921	3,751	3,400	2,262	3,400	3,400	-	0%	3,400	3,400	3,400	3,400
01-413-000-235	Vehicle Maintenance	351	5,453	1,500	1,354	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-413-000-316	Training & Seminars	-	1,166	3,000	497	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-413-000-317	Parking & Travel	32	368	250	16	250	250	-	0%	250	250	250	250
01-413-000-320	Telephone	769	834	2,000	1,579	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-413-000-322	Ipad Expense	543	517	600	115	500	-	(500)	-100%	-	-	-	-
01-413-000-352	Insurance - Liability	367	282	282	202	270	255	(16)	-6%	255	255	255	255
01-413-000-353	Insurance - Vehicles	285	398	398	302	403	455	52	13%	455	455	455	455
01-413-000-354	Insurance - Workers Comp.	978	1,936	720	1,813	685	753	68	10%	753	753	753	753
01-413-000-420	Dues/Subscriptions/Memberships	748	432	3,000	422	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-413-000-450	Contracted Services	1,195	3,718	10,000	5,470	3,805	5,600	1,795	47%	5,600	5,600	5,600	5,600
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		341,821	366,348	364,965	309,544	416,409	436,990	20,581	5%	472,181	486,278	500,916	516,053

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



Laura Lane Inlet Repair - July 2023

ACCOMPLISHMENTS IN 2023

- Performed over 50 road repairs and in-house asphalt repairs, using approx. 382 tons of asphalt
- Paved the upper parking lot at Fellowship Field using approx. 552 tons of asphalt
- Repaired or rebuilt 39 inlets (*as of September 2023*)
- Repaired and resurfaced 1.44 miles of roadway
- Responded to 740 PA One call tickets (*as of September 2023*)
- Replaced a 20' stormwater pipe at 4 Matisse Drive
- Replaced a 29' pipe crossing on Auburn Drive
- 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 three 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
- Replaced the roof on St. Andrews Sewer Plant
- Replaced the roof on Stonehedge Pump Station
- Re-Paved the driveway of Saybrook Sewer Plant
- Re-Paved the driveway of St. Andrews Sewer Plant.
- Paved a section of the walking trail in the woods at Hickory Park.
- Cut down several dead trees on township owned properties
- 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 73.6 tons of street sweepings were collected and taken to the landfill between March and May 2023
- Managed trash and recycling toter program
 - Delivered trash and recycling toters to approximately 60 newly constructed homes (*as of September 2023*)
 - Repaired or replaced approximately 50 trash and recycling toters that were damaged (*as of September 2023*)
 - Swapped out approximately twenty 64-gallon Recycling toters with larger 96-gallon and delivered 7 additional recycling toters to increase recycling in the Township (*as of September 2023*)
- 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.

- Helped with set-up, break-down and traffic control at the annual UUT Block Party
- Repaired and replaced 70 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



Stanford Road Guardrail Replacement - March 2023

GOALS FOR 2024

- 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 3.0 miles of roadway
- Recycle old asphalt to make pothole patching a permanent fix – to avoid multiple repairs with cold patch
- Respond effectively to PA One call requests
- Continue 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

	2024	2023	2022
<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.



Public Works Bright Light Visit – September 2023

2024 Budget Summary – Public Works Department (including Facilities Division)

	2024 Budget	Actual 2023 (9/30/23)	2023 Budget	2023 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$1,251,837	\$813,653	\$1,117,532	\$134,998	12.1%
Vehicle costs	95,321	64,944	85,111	10,210	12.0%
Insurance – liability & property	4,733	3,367	4,489	244	5.4%
Road resurfacing	-	-	-	-	0.0%
Signs	9,000	-	6,000	3,000	50.0%
Signals	35,200	-	35,200	-	0.0%
All other	221,500	163,624	190,400	31,100	16.3%
Labor allocation	(229,859)	(156,731)	(220,186)	(9,764)	4.4%
Total	\$ 1,387,732	\$888,856	\$ 1,218,546	\$169,788	13.9%

Explanation of Major Changes

Personnel and related

All non-uniform personnel are budgeted for a 3% salary increase in 2024.

Road Resurfacing

The Township performs road resurfacing each year and spends approximately \$450,000 annually. The costs are generally shared between the General Fund (under the Public Works department) and the Liquid Fuels Fund. In 2023, road resurfacing was financed completely from the Liquid Fuels Fund. The 2024 Budget will also pay for all road resurfacing from the Liquid Fuels Fund.

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.



Base Repairs Red Tail Circle - June 2023

STATISTICS

	2024	2023	2022
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	3.0 miles	3.0 miles	1.44 miles
Roadway signs replaced	50	70	80
Arrows & legends repainted	50	94	30
<u>Roadway painting:</u>			
White line freshened	30 miles	30 miles	27 miles
Double yellow lines freshened	20 miles	20 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



Kiloryn Wynd Roof Replacement – February 2023

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)

	2024	2023	2022
Total lane miles	Unknown		2.88
Total cost	Unknown		\$280,159
Cost per lane mile	Unknown		\$97,277

Responsiveness

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

	Expected Result	2024 Projected	2023 Actual	2023 Actual
Percentage of time that Public Works personnel responded in less than one hour	90%	100%	100%	100%

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.

	2024	2023	2022
Total snow/ice events	Unknown	3	11
Total lane miles	119.06	119.06	119.06
Total cost	Unknown	\$35,557.74	\$110,426
Tons of snow/ice removal product	Unknown	521.67	1,294.48
Cost per lane mile	Unknown	\$298.65	\$927.48



New Public Works Paver 2023

**Upper Uwchlan Township
2024 Budget**

				Actual -		Budget	\$ Inc/(Dec)	% Inc/(Dec)	Budget	Budget	Budget	Budget
		Actual	Actual	Budget	Budget							
		2021	2022	2022	9/30/23							
						2024	'23 Budget		2025	2026	2027	2028
433 SIGNS												
01-433-000-200	Supplies	4,991	13,257	5,000		5,000	3,000	60%	8,000	8,000	8,000	8,000
01-433-000-450	Contracted Services	316	-	1,000	-	1,000	-	0%	1,000	1,000	1,000	1,000
		5,307	13,257	6,000	-	6,000	3,000	50%	9,000	9,000	9,000	9,000
434 SIGNALS												
01-434-000-450	Contracted Services	43,656	9,039	35,200		35,200	-	0%	25,000	25,000	25,000	25,000
		43,656	9,039	35,200	-	35,200	-	0%	25,000	25,000	25,000	25,000
438 PUBLIC WORKS												
01-438-000-100	Public Works Wages	435,923	409,761	451,945	335,254	521,773	6,463	1%	544,084	560,406	577,218	594,535
01-438-000-101	Employee Cost Allocated	(21,996)	-	(82,665)	(19,654)	(81,283)	58,878	-72%	(23,077)	(23,769)	(24,483)	(25,217)
01-438-000-150	Payroll Tax Expense	35,560	35,502	34,574	27,206	39,916	494	1%	41,622	42,871	44,157	45,482
01-438-000-151	Unemployment Compensation	1,435	4,280	3,745	2,784	2,695	385	14%	3,388	3,696	3,850	4,004
01-438-000-156	Employee Benefit Expense	166,291	176,798	187,111	155,833	184,174	18,417	10%	212,721	223,357	234,525	246,251
01-438-000-159	Employer HSA Contribution	-	-	-	18,000	-	17,600	#DIV/0!	17,600	17,600	17,600	17,600
01-438-000-160	Pension Expense	38,573	31,726	30,829	32,015	32,593	6,673	20%	40,444	41,658	42,907	44,194
01-410-000-165	Employer 457 Match	10,500	12,000	14,000	-	14,000	-	0%	14,000	14,000	14,000	14,000
01-438-000-181	Longevity	8,100	8,850	8,850	5,400	8,850	(2,100)	-24%	7,350	8,700	10,800	12,450
01-438-000-183	Overtime Wages	16,579	12,566	26,000	4,401	26,000	-	0%	26,000	26,000	26,000	26,000
01-438-000-200	Supplies	59,295	43,437	49,000	55,198	49,000	(9,000)	-18%	40,000	40,000	40,000	40,000
01-438-000-205	Meals and Meal Allowances	386	-	600	63	600	-	0%	600	600	600	600
01-438-000-230	Gasoline & Oil	22,642	33,403	42,000	26,838	45,000	-	0%	45,000	45,000	45,000	45,000
01-438-000-235	Vehicle Maintenance	28,621	34,098	18,000	13,764	20,000	2,000	10%	22,000	22,000	22,000	22,000
01-438-000-238	Uniforms	3,534	2,715	3,050	5,667	4,500	1,500	33%	6,000	6,000	6,000	6,000
01-438-000-245	Highway Supplies	11,623	23,028	9,600	12,101	9,600	25,400	265%	35,000	35,000	35,000	35,000
01-438-000-260	Small Tools & Equipment	4,501	7,889	9,750	8,341	9,600	6,400	67%	16,000	16,000	16,000	16,000
01-438-000-316	Training & Seminars	985	4,677	5,225	3,224	5,300	2,200	42%	7,500	7,500	7,500	7,500
01-438-000-317	Parking and Travel	1,786	-	800	137	800	-	0%	800	800	800	800
01-438-000-320	Telephone	1,962	2,440	3,000	3,526	4,300	-	0%	4,300	4,300	4,300	4,300
01-438-000-322	Ipad Expense	757	1,558	1,200	448	1,200	-	0%	1,200	1,200	1,200	1,200
01-438-000-341	Advertising	-	32	-	1,562	-	-	0%	-	-	-	-
01-438-000-342	Accreditation	-	103	5,000	337	5,000	-	0%	5,000	5,000	5,000	5,000
01-438-000-352	Insurance - Liability	1,621	1,486	1,486	1,079	1,439	17	1%	1,456	1,456	1,456	1,456
01-438-000-353	Insurance - Vehicles	1,141	1,593	1,593	1,208	1,611	210	13%	1,821	1,821	1,821	1,821
01-438-000-354	Insurance - Workers Comp.	12,241	10,325	13,680	9,670	13,007	543	4%	13,956	14,375	14,806	15,250
01-438-000-420	Dues/Subscriptions/Memberships	-	240	400	370	400	-	0%	400	400	400	400
01-438-000-450	Contracted Services	48,355	54,893	56,500	70,815	94,500	4,100	4%	98,600	98,600	98,600	98,600
01-438-000-463	Miscellaneous	-	-	-	-	-	-	0%	-	-	-	-
01-438-000-720	Road Resurfacing	195,000	274,333	274,333	-	-	-	100%	-	-	-	-
		1,085,415	1,187,733	1,169,605	775,588	1,014,575	140,180	14%	1,183,765	1,214,570	1,247,058	1,280,226

**Upper Uwchlan Township
2024 Budget**

		Actual -											
		Actual	Actual	Budget	9/30/23	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Budget	Inc/(Dec)	2025	2026	2027	2028
<u>Public Works - Facilities Division</u>													
01-438-001-100	Public Works Wages-Facilities Div.	204,049	221,447	241,115	166,275	247,991	256,815	8,824	4%	264,520	272,455	280,629	289,048
01-438-001-101	PW Facilities Costs Allocated	(204,349)	(174,443)	(225,983)	(156,731)	(220,095)	(229,859)	(9,764)	4%	(229,859)	(229,859)	(229,859)	(229,859)
01-438-001-150	Payroll Tax Expense	16,479	18,052	18,445	13,704	18,971	19,646	675	4%	20,236	20,843	21,468	22,112
01-438-001-151	Unemployment Compensation	1,861	4,135	3,745	1,790	2,695	2,830	135	5%	2,830	2,830	2,830	2,830
01-438-001-156	Employee Benefit Expense	38,932	43,657	42,306	30,715	48,545	53,400	4,855	10%	56,069	58,873	61,817	64,907
01-438-001-159	Employer HSA Contribution	-	-	-	7,500	-	8,000	8,000	#DIV/0!	8,000	8,000	8,000	8,000
01-438-001-160	Pension Expense	3,391	10,862	10,482	10,563	10,563	15,585	5,022	48%	16,053	16,534	17,030	17,541
01-410-000-165	Employer 457 Match	4,500	6,000	6,000	-	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-438-001-181	Longevity	2,850	3,150	3,300	3,450	3,450	3,450	-	0%	3,750	4,050	4,350	4,650
01-438-001-183	Overtime Wages	7,463	7,155	8,000	3,911	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-438-001-200	Supplies	-	20	-	927	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-438-001-230	Gasoline & Oil	20,612	25,593	12,000	15,243	12,000	18,000	6,000	50%	18,000	18,000	18,000	18,000
01-438-001-235	Vehicle Maintenance	-	563	6,500	7,890	6,500	8,500	2,000	31%	8,500	8,500	8,500	8,500
01-438-001-238	Uniforms	1,623	125	1,200	404	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-438-001-260	Small Tools & Equipment	-	-	-	272	-	500	500	#DIV/0!	500	500	500	500
01-438-001-316	Training & Seminars	657	-	1,600	233	1,600	1,600	-	0%	1,600	1,600	1,600	1,600
01-438-001-352	Insurance - Liability	1,621	1,486	1,486	1,079	1,439	1,456	17	1%	1,456	1,456	1,456	1,456
01-438-001-353	Insurance - Vehicles	1,141	1,593	1,593	1,208	1,611	1,821	210	13%	1,821	1,821	1,821	1,821
01-438-001-354	Insurance - Workers Comp.	7,920	5,162	9,360	4,835	8,899	9,033	134	2%	9,033	9,033	9,033	9,033
01-438-001-450	Contracted Services	-	129	-	-	-	-	-	0%	-	-	-	-
		108,750	174,686	141,149	113,268	162,169	188,777	26,608	16%	200,508	212,636	225,174	238,139
Total 438 PUBLIC WORKS		1,194,165	1,362,419	1,310,754	888,856	1,176,744	1,343,532	166,788	14%	1,384,273	1,427,205	1,472,232	1,518,365

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 3,725 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 2023. Recyclables are collected by A.J. Blosenski, who 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. This is the 5th year of the contract which is set to expire on July 31, 2024. Costs for Solid Waste and Recycling disposal are expected to increase significantly in the next contract.



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 2023, 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. From January to September

2023, tipping fees for this contract averaged \$56/ton. The tipping fee is calculated based upon market rate and is updated monthly. Costs for disposing solid waste include contracted hauler costs as well as tipping fees at \$76/ton. Despite the worldwide decrease in value of recyclable materials, recycling still offers the Township a significant savings compared to disposal of MSW.

Enforcement education via the production and use of non-collection stickers was continued in 2023. 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 Environmental Advisory Committee (EAC) was pleased to host an electronic waste recycling event along with a shredding event on May 20, 2023 and will be hosting another electronic waste and shredding event on October 14, 2023. The Township contracted with Captain Junk to provide residents the chance to recycle "Anything with a Plug™." Over 75 residents attended the event and a total of 5,482 lbs. of electronics was collected.

The EAC also hosted their second Earth Day Celebration at Upland Farm Park on April 22, 2023. 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.

2023 Electronics Recycling

Saturday, May 20th 9 am—12 noon (Rain or Shine)

Public Works Facility - 132 Oscar Way, Chester Springs

Disposal of household electronic waste including: televisions, monitors, PCs*, laptops*, printers, cables, vacuums, small appliances/electronics, and related equipment.

Upper Uwchlan Township residents ONLY. No commercial entities.

Most items accepted **FREE of charge!** There are fees for the following items. **Cash only.**

CRT & LCD Televisions \$40 each	Wooden Console or Projection TVs \$60
Computer Monitors \$20 each	Dehumidifiers or Air Conditioners \$10 each

*Computer hard drive data will be destroyed.

Questions? Call the Township Office at 610-458-2318.



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

OBJECTIVES FOR 2024

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 2024. 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

	2024 (projected)	2023 (projected)	2022	2021
Recyclables Collected	1,700	1,646	1,429	1,840
Yard Waste Collected	800	700	505	537

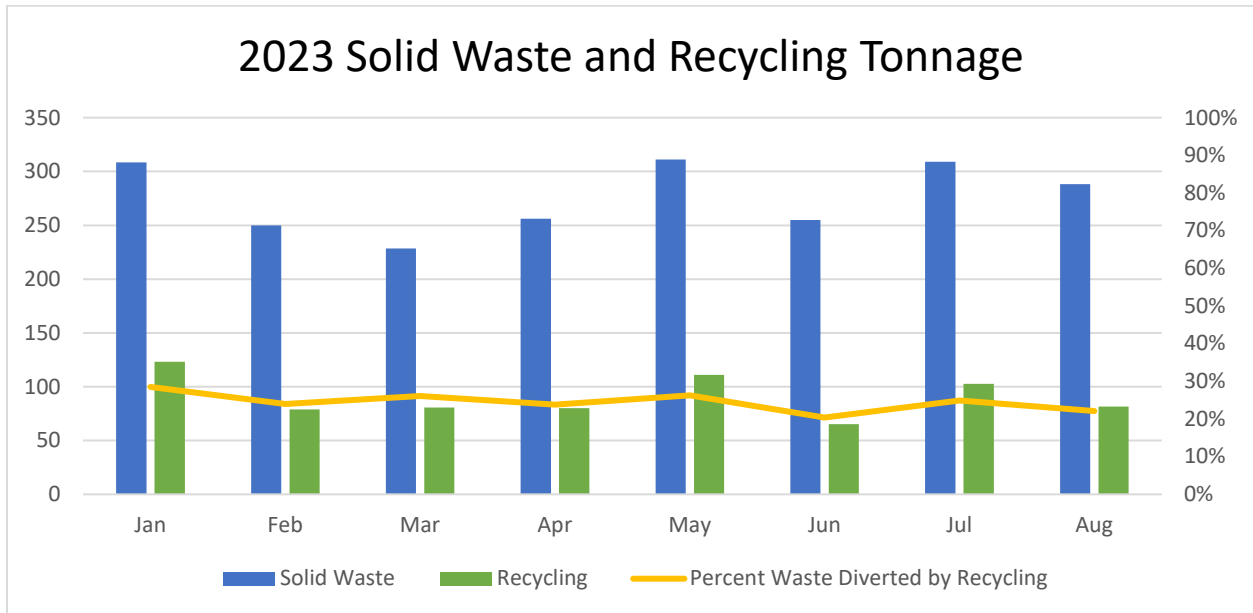
Act 101 Reports are received in February for the previous year.

	2024 (projected)	2023 (projected)	2022	2021
Waste diversion through recycling	28%	26%	26%	25%
Waste diversion through composting	13%	13%	14%	14%

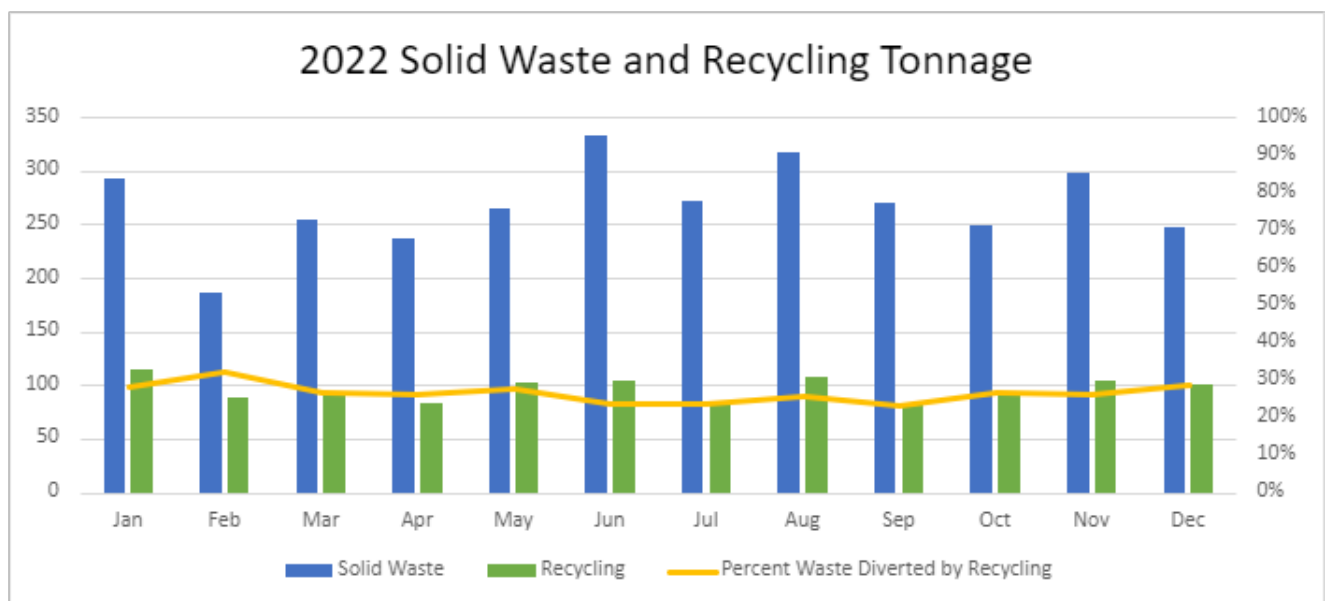
**As of August 31, 2023*

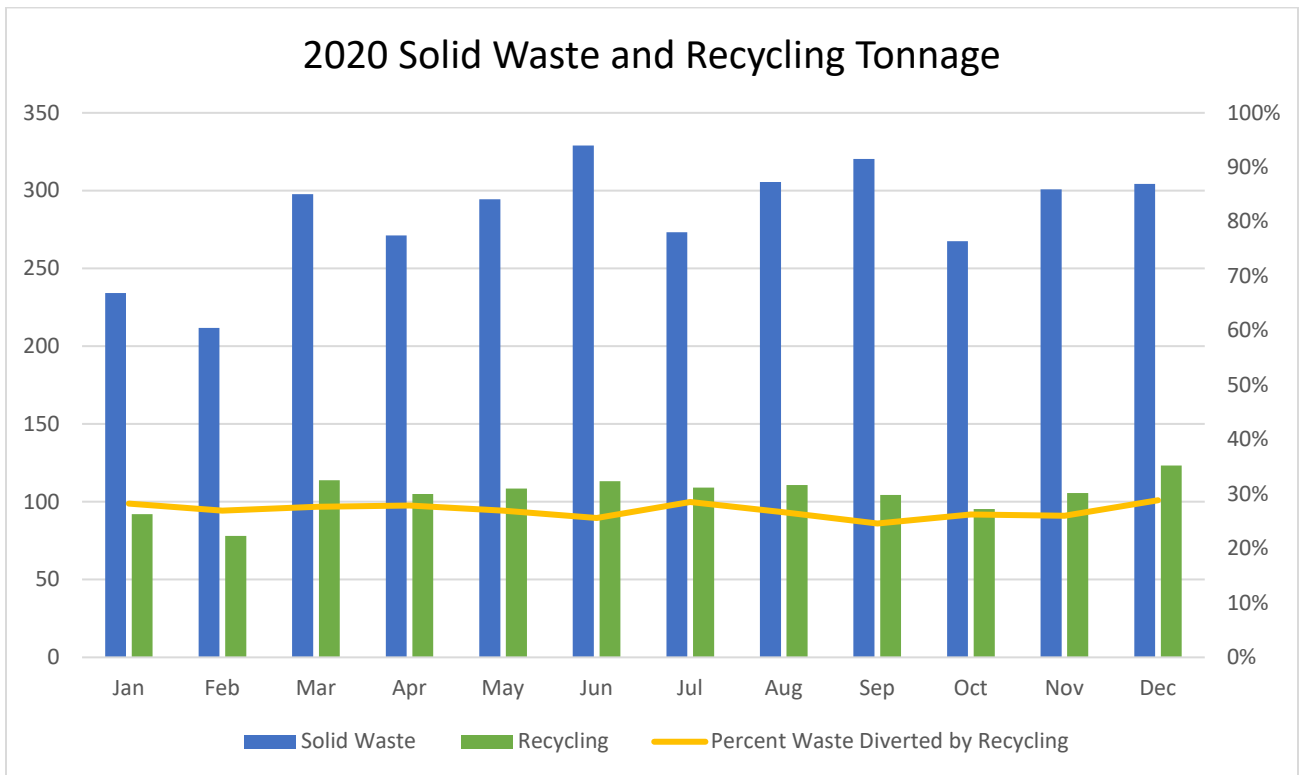
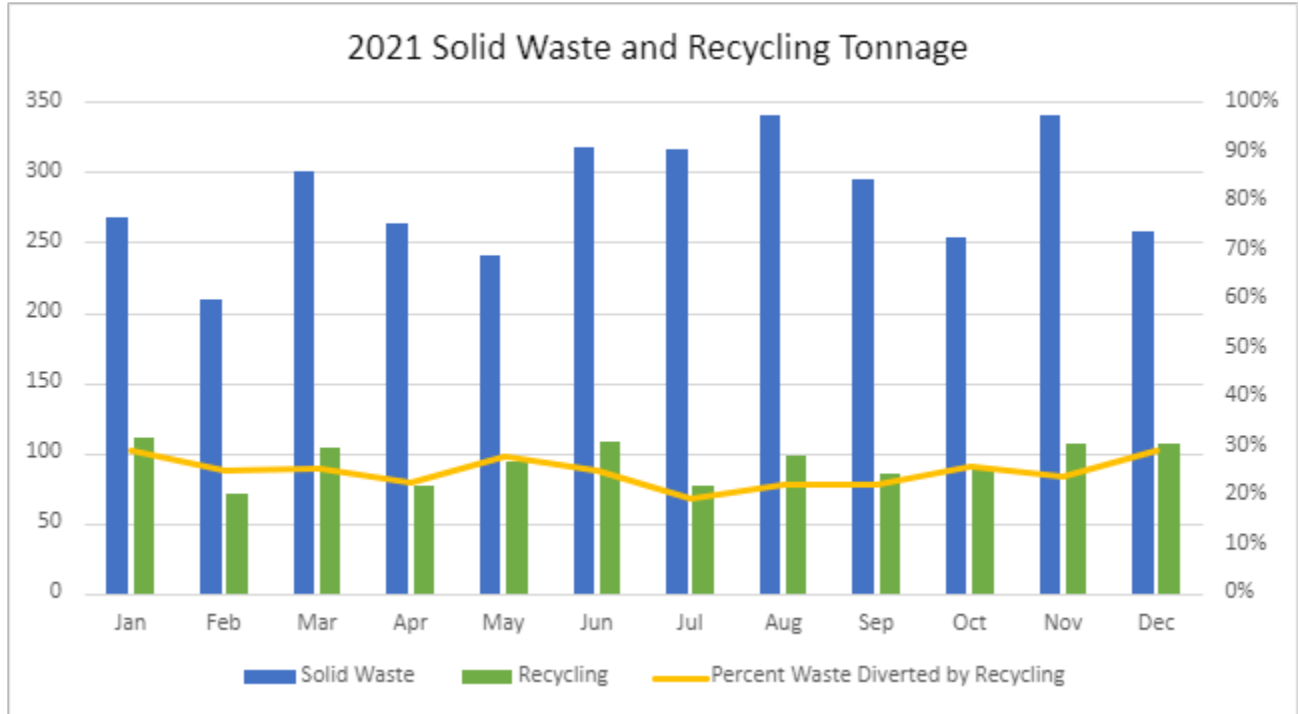
SOLID WASTE AND RECYCLING TONNAGE

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, 2023*





**Upper Uwchlan Township
Solid Waste Fund
2024 Budget**

		Actual	Actual	Budget	Actual - 9/30	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Bud	Inc/(Dec)	2025	2026	2027	2028
INCOME													
341 INTEREST													
05-341-000-000	Interest Income	1,582	2,695	2,000	19,436	1,600	25,000	23,400	1463%	25,000	25,000	25,000	25,000
		1,582	2,695	2,000	19,436	1,600	25,000	23,400	1463%	25,000	25,000	25,000	25,000
364 SOLID WASTE REVENUE													
05-364-000-010	Solid Waste Income	1,069,585	1,151,985	1,121,066	1,119,995	1,132,976	1,171,800	38,824	3%	1,171,800	1,171,800	1,171,800	1,171,800
05-364-000-015	Resident Refunds				(1,826)	(2,000)	(2,000)		0%	(2,000)	(2,000)	(2,000)	(2,000)
05-364-000-020	Recycling Income	8,227	4,587	-	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
05-364-000-025	Hazardous Waste Event	-	1,434	2,000	1,891	2,000	2,000	-	0%	1,600	1,800	2,000	2,200
05-364-000-030	Leaf Bags Sold	98	190	500	105	500	500	-	0%	500	500	500	500
05-364-000-035	Scrap Metal Sold	1,257	229	500	661	500	500	-	0%	500	500	500	500
	Equipment Purchase Grant (State)	-		-	-	-	-	-	#DIV/0!	-	-	-	-
05-364-000-040	Performance Grant	5,386		25,000	23,546	25,000	25,000	-	0%	50,000	50,000	50,000	50,000
Total 364 SOLID WASTE		1,084,553	1,158,425	1,149,066	1,144,372	1,163,976	1,202,800	38,824	3%	1,227,400	1,227,600	1,227,800	1,228,000
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		1,086,135	1,161,120	1,151,066	1,163,808	1,165,576	1,227,800	62,224	0	1,252,400	1,252,600	1,252,800	1,253,000
Total Income		1,086,135	1,161,120	1,151,066	1,163,808	1,165,576	1,227,800	62,224	5%	1,252,400	1,252,600	1,252,800	1,253,000
EXPENSES													
427 SOLID WASTE EXPENSES													
05-427-000-101	Employee cost allocation	21,996	-	21,918	19,654	20,535	20,535	-	100%	21,151	21,786	22,439	23,112
05-427-000-150	Bank Fees	125	150	200	175	200	200	-	0%	200	200	200	200
05-427-000-200	Supplies	1,696	2,337	2,000	(39)	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
05-427-000-210	Utility Billing Expenses	5,295	4,497	2,800	4,013	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
05-427-000-220	Postage	2,091	2,004	2,300	2,315	2,300	2,300	-	0%	2,300	2,300	2,300	2,300
05-427-000-230	Toters	20,144	17,225	36,069	53,543	36,069	36,069	-	0%	4,000	4,000	4,000	4,000
05-427-000-314	Legal Expense	1,002	7,344	9,000	10,974	9,000	10,000	1,000	11%	10,000	10,000	10,000	10,000
05-427-000-316	Training & Seminars	-	-	500	-	500	500	-	0%	500	500	500	500
05-427-000-420	Dues/Subscriptions/Memberships	-	-	125	160	125	200	75	60%	200	200	200	200
05-427-000-450	Contracted Services - Solid Waste	457,098	469,950	444,336	351,003	457,665	714,000	256,335	56%	1,008,000	1,008,000	1,008,000	1,008,000
05-427-000-460	Contracted Services - Recycling	188,795	181,216	183,437	139,861	192,609	306,000	113,391	59%	432,000	432,000	432,000	432,000
05-427-000-700	Tipping Fees - Solid Waste	260,686	252,714	275,000	190,511	283,000	317,550	34,550	12%	317,550	317,550	317,550	317,550
05-427-000-725	Tipping Fees - Recycling	7,341	21,747	39,000	40,050	52,000	67,500	15,500	30%	67,500	67,500	67,500	67,500
05-427-000-800	Recycling Disposal	6,369	7,282	9,000	-	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
05-427-000-805	Electronic Waste Event	-	-	6,000	-	6,000	6,000	-	100%	6,000	6,000	6,000	6,000
05-427-000-810	Hazardous Waste Event	-	-	-	1,924	-	2,000	-	100%	2,000	2,000	2,000	2,000
TOTAL EXPENSES		972,638	966,466	1,031,685	814,144	1,076,003	1,496,854	420,851	39%	1,885,401	1,886,036	1,886,689	1,887,362
NET INCOME BEFORE OPERATING TRANSFERS		113,497	194,654	119,381	349,664	89,573	(269,054)	(358,627)	-400%	(633,001)	(633,436)	(633,889)	(634,362)
492 OPERATING TRANSFERS													
05-492-000-030	Transfer to Capital Fund	100,000	100,000	100,000	85,000	85,000	-	(85,000)	-100%	-	-	-	-
	Transfer to Water Resource Protection Fund			-	-	-	-						
Total 492 OPERATING TRANSFERS		100,000	100,000	100,000	85,000	85,000	-	(85,000)	-100%	-	-	-	-
Total Expenditures		1,072,638	1,066,466	1,131,685	899,144	1,161,003	1,496,854	335,851	29%	1,885,401	1,886,036	1,886,689	1,887,362
Net Ordinary Income		13,497	94,654	19,381	264,664	4,573	(269,054)	(273,627)	-5984%	(633,001)	(633,436)	(633,889)	(634,362)

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 \$1,594,000 at December 31, 2023. At the end of 2024, the fund balance is projected to be approximately \$1,322,000. 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 2023 the costs for repaving were paid entirely from the Liquid Fuels Fund. The 2024 Liquid Fuels budget reflects the same.

Budget Year	Population (Census - 2020)	Roadway Mileage	Liquid Fuels Allocation
2024	12,275	59.53	\$394,802 (projected)
2023	12,275	59.53	\$401,447 (actual)
2022	12,275	59.53	\$387,093 (actual)

ACCOMPLISHMENTS IN 2023

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

GOALS FOR 2024

- Continue the road resurfacing program

**Upper Uwchlan Township
Liquid Fuels
2024 Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2021	2022	2022	2023	2023	2024	'23 Bud	Inc/(Dec)	2025	2026	2027	2028
(9/30/23)													
Beginning Cash Balance:										1,330,232	1,389,394	1,458,556	1,537,718
INCOME													
04-341-000-000	Interest Earnings	518	1,762	7,000	40,911	7,000	7,000	-	0%	14,000	14,000	14,000	14,000
04-389-000-001	Snow Agreement	657	679	600	693	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	373,168	387,093	362,257	401,447	393,350	394,802	1,452	0%	394,802	404,802	414,802	424,802
Total Income		388,863	404,054	384,377	457,571	415,470	416,922	1,452	100%	424,162	434,162	444,162	454,162
EXPENSES													
04-400-000-074	Equipment Purchase	-	11,260	-	-	-	-	-	0%	-	-	-	-
<u>Expenses</u>													
04-432-000-239	Snow & Ice Supplies	63,852	59,432	75,000	19,641	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	10,744	24,000	2,537	24,000	24,000	-	0%	24,000	24,000	24,000	24,000
04-438-000-239	Road Project Supplies	-	(86)	31,800	-	31,000	31,000	-	#DIV/0!	6,000	6,000	6,000	6,000
04-439-001-250	Resurfacing	213,491	5,826	275,000	386,143	549,333	549,333	-	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		286,208	75,916	415,800	408,321	689,333	689,333	-	0%	365,000	365,000	365,000	365,000
Total Expenses & Equip Purchases		286,208	87,176	415,800	408,321	689,333	689,333	-	0%	365,000	365,000	365,000	365,000
04-472-000-003	Operating Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Net Income		102,655	316,878	(31,423)	49,250	(273,863)	(272,411)	1,452	100%	59,162	69,162	79,162	89,162
Cash Balance:				1,602,643	as of 9/30/23	1,602,643	-	-		-	-	-	-
Expenses paid in September				-		-	-	-		-	-	-	-
Paving bill - to be paid				-		-	-	-		-	-	-	-
Less: 4Q expenses (estimated)				-		(25,000)	-	-		-	-	-	-
Ending Cash Balance:				1,602,643		1,577,643	1,330,232	1,452		1,389,394	1,458,556	1,537,718	1,626,880

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

12/09/2022

Category	C-3 Zoning District
Purpose	to provide for retail and service uses in an area of the Township accessible to a regional highway system. The C-3 District establishes standards for a unified and organized arrangement of buildings, service and parking areas, to facilitate access management and provide for safe, convenient and attractive commercial activity in the Township.
By-Right	<p>(1) Business or professional office, bank or other financial institution, passenger station for public transportation.</p> <p>(2) Individual retail store or shop for sale of food, groceries, drugs, dry goods, clothing, furnishings and other household supplies, variety, electronic goods and supplies, automotive supplies, general merchandise, hardware and garden supplies, provided that no sale or dispensing of gasoline or other fuels and no adult-oriented use shall be permitted.</p> <p>(3) Eating and drinking establishment, confectionery shop, bakery, or other place serving food or beverages.</p> <p>(4) Personal service establishment, including but not limited to barbershop, beauty salon, shoe repair, tailor, dressmaker, repair of small appliances or electronic goods, or dry-cleaning service.</p> <p>(5) Retail or wholesale establishment for the sale of plumbing and heating equipment and supplies, lumber yard, including the customary storage and work yards incidental thereto.</p> <p>(6) Educational or religious use.</p> <p>(7) Cultural studio or facility.</p> <p>(8) Medical marijuana dispensary.</p> <p>(9) By-Right Uses allowed in the C1 district</p> <p>(10) Passenger station for public transportation,</p>
Conditional Use	<p>(1) (4) Any two or more principal uses otherwise permitted by right, conditional use, or special exception as provided herein. As a condition of conditional use approval, the Board of Supervisors may require that any application for a combination of two or more principal uses comply with the provisions of § 200-70 of this chapter, as deemed applicable by the Board.</p> <p>(2) Day-care center.</p> <p>(3) Hotel or motel.</p> <p>(4) Bed-and-breakfast inn.</p> <p>(5) Bowling lanes, indoor theater, and other place of indoor amusement or recreation.</p> <p>(6) Sale or dispensing of gasoline as a principal or accessory use.</p> <p>(7) Vehicular sales establishment and sale of farming equipment in operable condition, provided that any used motor vehicle and any used trailer over 1,000 pounds shall bear a current state inspection sticker.</p> <p>(8) Sale or bulk storage of coal, petroleum or other fuels, excluding, however, combustible trash or waste.Reserved.</p> <p>(9) Vehicular service establishment; service and minor repairs to motor-driven vehicles and farming equipment, but not including body or fender repair, painting or major overhauling.</p> <p>(10) Car wash.</p> <p>(11) Adaptive reuse for historic preservation where indicated as a use subject to approval by the Board of Supervisors as a conditional use in accordance with Section 200-72.1.</p> <p>(12) Mixed-use dwelling.</p> <p>(13) Laboratory for scientific research and development.</p> <p>(14) Public recreational facilities, not accessory to a residential use, such as swim clubs, tennis courts and similar facilities, excluding however outdoor athletic fields</p>
Accessory Use	Accessory uses. In the C-3 Highway Commercial District, a building may be erected, altered or used, and a lot may be used or occupied for any customary commercial accessory use(s) provided that they are incidental to any permitted principal use

12/09/2022

Special Exception	(1) Municipal or public uses; governmental or public utility building or uses. (2) Conversion of dwellings as set forth in § 200-63 Reserved.
Other	Adaptive reuse for historic preservation where indicated as a use by right in accordance with § 200-72.1.

Category	Limited Industrial District
Purpose	to provide for limited industrial and other related intensive activities in the Township, to encourage the establishment of industrial uses which will offer additional employment opportunities and an increased tax base for the Township ; to establish reasonable standards governing industrial development to ensure its compatibility with the character of the area and adjacent land uses, and to locate industrial uses within close proximity to major roads in order to provide safe and efficient access by industrial-related traffic.
By-Right	<p>A. Assembly of office equipment and electrical appliances and supplies; and similar processes not to include the manufacturing of iron, steel, other metals or alloys, or metal processing.</p> <p>B. Manufacture of light industrial products from already prepared materials (such as wood, metal, cloth, leather, paper, plastic, glass); manufacture of professional, scientific, or electronic instruments; jewelry; watches, small appliances, and similar products.</p> <p>B.1. Medical marijuana grower/processor.</p> <p>C. Research, engineering, or testing laboratories.</p> <p>D. Public utility operating facilities.</p> <p>E. Printing or publishing establishment.</p> <p>F. Office building.</p> <p>G. Wholesale warehouse, and distribution.</p> <p>H. Churches/religious uses.</p> <p><u>I. By-Right Uses allowed in the C1 and C3 districts</u></p>
Conditional Use	<p><u>(1) (4)</u> Surface mining operations.</p> <p>(2) Sanitary landfills.</p> <p>(3) Junkyard.</p> <p>(4) Recycling collection center, excluding processing or transfer station.</p> <p>(5) Motor vehicle body or fender repair, including painting or major overhauling.</p> <p>(6) A helicopter landing pad as an accessory use to any of the uses permitted by right, by conditional use or by special exception, when such accessory use is authorized by conditional use procedure and providing that any such accessory use shall comply with the following: {(a) – (f) Helicopter specific requirements, not included in this summary}</p> <p>(7) Indoor health spas, fitness centers, indoor bowling lanes, indoor tennis courts and indoor skating rinks subject to all applicable requirements of the L-1 District and all other requirements of the Township's existing ordinances.</p> <p>(8) Tower-based wireless communication facilities.</p> <p>(9) Adult-oriented use, where located not less than 500 feet from any similar use and from any residence, church, or public or private school or day-care facility.</p> <p>(10) Municipal or public uses; governmental or public utility building or uses.</p> <p><u>(11) Laboratory for scientific research and development.</u></p> <p><u>(12) Public recreational facilities, not accessory to a residential use, such as swim clubs, tennis courts and similar facilities, excluding however outdoor athletic fields</u></p> <p>the following additional uses shall be permitted when established on a property designated by the Township as a Class I or Class II Historic Resource, where historical building(s) shall be adaptively re-used, and where an economic development license has been issued by the Board of Supervisors for the purpose of local economic</p>

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	development: (1) Bakeries. (2) Retail sales. (3) Restaurants; including tavern, brew pub, confectionary, ice cream stand, diner, sandwich or pizza parlor providing both dining and take-out service. (4) Adaptive reuse for historic preservation where indicated as a use subject to approval by the Board of Supervisors as a conditional use in accordance with Section 200-72.1.
Accessory Use	(1) Customary industrial accessory uses.
Special Exception	Any use similar to the above permitted uses not specifically provided for herein, provided that the use meets the performance requirements of § 200-82 of this chapter <u>Reserved</u> .
Other	Adaptive reuse for historic preservation where indicated as a use by right in accordance with § 200-72.1.