



**UPPER UWCHLAN TOWNSHIP
BOARD OF SUPERVISORS, DRAFT 2026 BUDGET
WORKSHOP**

**November 11, 2025
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. Draft 2026 Budget ~ Discussion
 - A. General Fund
 - B. Capital Fund
 - C. Long-Term Debt
 - D. Water Resource Protection Fund
 - E. Sewer Fund
 - F. Act 209 Fund

- III. Authorize Advertisement of Draft 2026 Budget

- IV. Pondview Way Trail ~ Discussion

- V. Open Session

- VI. Adjournment

Upper Uwchlan Township

County of Chester, Commonwealth of Pennsylvania



2026 Budget

Adopted:

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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, 2025

Christopher P. Morill

Executive Director

TOP QUESTIONS RESIDENTS ASK

1. How much will my real estate taxes be in 2026?

- The real estate taxes you pay to Upper Uwchlan Township of 1.034 mills will remain unchanged from 2025 and have not increased since 2006. Chester County's adopted budget for 2025 includes a county tax of 5.164 mills. The County has not yet adopted a budget for 2026.
- The Downingtown Area School District increased their taxes 3.9% for the 2025 – 2026 school year. Their new rate is 31.910 mills. Therefore, total real estate taxes for properties in Upper Uwchlan Township is 38.108 mills.

2. Who is collecting real estate taxes for the Township in 2026?

- Keystone Collections Group began collecting the Township's real estate taxes beginning in 2024. Chester County collected the Township taxes from 2021 through 2023 – if you need any information pertaining to those years, you should contact the Chester County Treasurer's Office. Township real estate bills are mailed in early February and contain multiple methods of making payment.

3. How do I reserve Upland Farm Barn for an event?

- To reserve the Barn at Upland Farm everything you need can be found on our website, under "How Do I? – Rent the Barn at Upland Farm". You can also call or visit the Township Office directly. Our staff will be happy to help you.

4. How do I find out about upcoming Township events?

There are several ways to stay informed about upcoming events in our township:

- **Visit Our Website:** Check our Township's website for an up-to-date calendar of events, announcements, and detailed information about upcoming activities.
- **Follow Us on Social Media:** Stay connected by following our official social media accounts on Facebook, and Twitter. We post regular updates, event reminders, and photos from past events.
- **Look for Our Biannual Newsletter in the Mail and Online:** Our newsletter has the latest event details, news, and township updates delivered straight to your mailbox.
- **Check Local Bulletin Boards:** Visit our local community parks to find flyers and posters about upcoming events.
- **Township Email Alerts:** Sign up for email alerts via our website to receive notifications about special events and activities directly in your inbox.

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

- Currently, the Township does not have any spaces with dedicated cricket pitches. However, there are sports fields and open recreational areas where you may be able to play cricket informally. We recommend checking with the Parks and Recreation Department for more information on available spaces or potential opportunities for setting up cricket games.

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

- The guidelines for accreditation are very stringent; it must meet a rigorous set of standards and be reviewed on-site by several members of the accreditation committee of the Police Chief's Association. It means that our Police Department has met these standards in terms of hiring, training, process management, safety, etc. Of the nearly 1,200 law enforcement agencies in the Commonwealth of Pennsylvania only about 110 are accredited.

7. Can I get another trash Toter?

- Yes, but since our focus is on reducing waste in the landfills, we strongly encourage recycling as many items as possible. Please read more in the Solid Waste Fund section. If you still need an additional Toter, there will be an additional \$425.00 annual fee.

8. When are the Township Board of Supervisors meetings held?

- The Township Board of Supervisors meetings are typically held on the third Monday of each month at 7:00 PM. The meetings are held at the Township Building located at 140 Pottstown Pike, in the Township schoolhouse. The meetings are open to the public.

9. Are my trash or sewer fees included in my mortgage payment?

- No. Only your real estate taxes and homeowner's insurance can be included in your mortgage payment. All utilities, including trash and sewer fees, are the homeowner's responsibility.

10. I just moved from another state. What is the Earned Income Tax?

- The Commonwealth of Pennsylvania enacted The Local Tax Enabling Act in 1955 but Upper Uwchlan Township did not adopt it until 2000. It permits local municipalities to tax the earned income of residents and anyone working in the municipality. The maximum tax is 1%. If the school district charges it as well, it is shared equally by the municipality and school district. Upper Uwchlan residents pay a total of 1.00% - 0.50% to the township and 0.50% to the school district. All Upper Uwchlan residents are subject to the tax if they have earned income and/or net profits.
- If an Upper Uwchlan resident works in a township that also has enacted an earned income tax, the tax that is withheld from their pay by their employer will be paid to their place of residence. If the place of residence has a lower tax rate than Upper Uwchlan, the tax will be shared. You are not taxed twice.
- Keystone Collections Group collects the earned income taxes for all municipalities in Chester County. They maintain all records; the local municipalities do not have any records. Please contact Keystone Collections Group at (724) 978-0300 and not the township if you have any questions.

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 4,376 residential dwellings in the Township with a median value of \$561,600. This compares to a median value in Chester County of \$435,000 and \$226,200 in the Commonwealth of Pennsylvania.

The median family income in Upper Uwchlan Township in 2023 was \$186,688 compared to \$118,574 and \$73,170 for Chester County and the Commonwealth of Pennsylvania, respectively. Township residents are well educated. High school graduates comprise 97.0% of the Township population; 75% have obtained a bachelor's degree or higher.

The ten largest employers in Upper Uwchlan provide over 1,700 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.

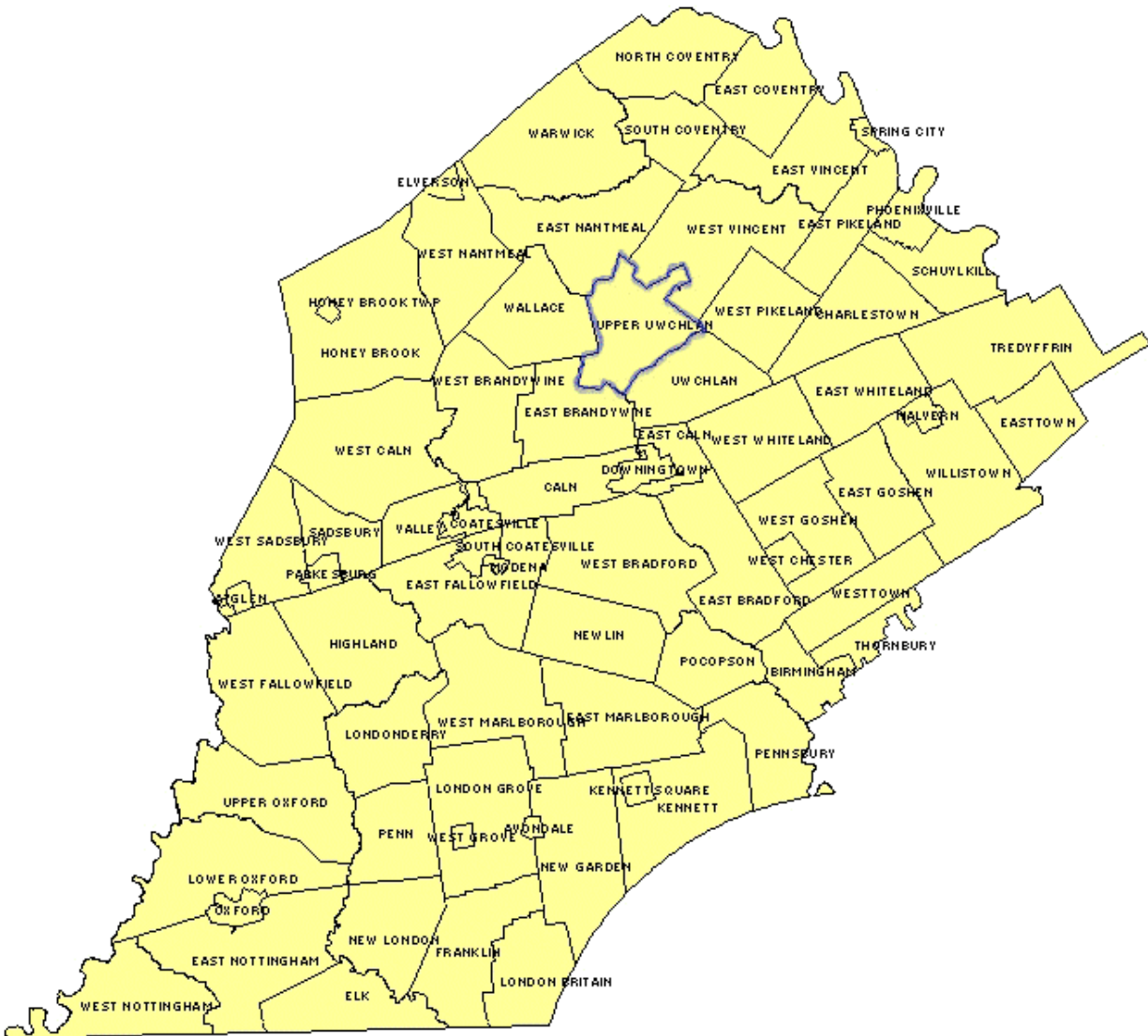
Additional Demographic Information about Upper Uwchlan Township

According to the U.S. Census Bureau (2022), the median age of township residents is 40.3 years; 60% of residents are between the ages of 18 and 64. Males and females each account for 50% of the population. The ethnicity of residents is 65% white, 24% Asian, 2% black and the remaining 9% from other ethnic groups. The foreign-born population is 19.5% of the total, with 82% of them having been born in Asia and 10% in Europe. Married couples comprise 67% of the population. The poverty rate is extremely low; 2% of seniors are living below the poverty level and there are no children in Upper Uwchlan living below the poverty level.

Top Ten (10) Employers in Upper Uwchlan Township

Employer	Number of Employees
Frontage Laboratories, Inc.	404
Kensey Nash Corporation	375
Takeda Pharmaceuticals America, Inc.	166
PAG Pennsylvania CS LLC	140
Fedex Freight, Inc.	138
Acme Markets, Inc.	123
C B Enterprises Inc.	118
Innovative Solutions & Support	109
Takeda Pharmaceuticals USA Inc.	106
Kinetic Physical Therapy LLC	<u>97</u>
Total Employees	1,776

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.



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. Township goals are reviewed and updated whenever there is a change in members of the Board of Supervisors.

Upper Uwchlan Township
Budget - 2026

Budget Summary for 2026 - All Funds

	General Fund	Solid Waste Fund	Capital Fund	Act 209 Fund	Liquid Fuels Fund	Water Resource Protection Fund	Sewer Fund	Total
Budgeted Revenues:								
Property taxes	\$ 2,066,597							\$ 2,066,597
Earned income taxes	5,244,924							5,244,924
Licenses and permits	366,500							366,500
Interest, dividends and rents	129,936	\$ 32,000	\$ 10,000	\$ 40,000	\$ 50,000	\$ 12,500	\$ 7,000	281,436
Intergovernmental revenues	549,663	-	5,800	-	404,952	-	-	960,415
Grant revenue	-	-	100,000					100,000
Charges for services/fees	250,550	1,681,828	-	-	-	-	986,938	2,919,316
Miscellaneous revenue/other	298,500	-	20,000	-	-	-	-	318,500
Total Revenues	8,906,670	1,713,828	135,800	40,000	454,952	12,500	993,938	12,257,687
Budgeted Expenditures:								
Current:								
General government	1,799,208	-	1,500,000	-	-	-	-	3,299,208
Public Safety	4,874,217	-	277,300	-	-	-	-	5,151,517
Health and welfare	42,158	-	-	-	-	-	-	42,158
Public works - highways and streets	1,547,953	-	310,000	-	726,987	93,612	-	2,678,552
Public works - sanitation	-	1,542,214	-	-	-	-	-	1,542,214
Culture and recreation	540,862	-	250,000	-	-	-	-	790,862
Other	22,750	-	(3,723)	150	-	-	294,194	313,370
Debt service:								-
Principal	-	-	320,000	-	-	-	-	320,000
Interest	-	-	320,927	-	-	-	314,469	635,396
Total Expenditures	8,827,149	1,542,214	2,974,504	150	726,987	93,612	608,662	14,773,279
Excess (Deficiency) of Revenues over (under) Expenditures	79,520	171,614	(2,838,704)	39,850	(272,035)	(81,112)	385,275	(2,515,592)
Other Financing Sources (Uses)								
Transfers in	-	-	1,630,000	-	-	90,000	-	1,720,000
Transfers out	1,570,000	150,000	-	-	-	-	-	1,720,000
Total Other Financing Sources (Uses)	(1,570,000)	(150,000)	1,630,000	-	-	90,000	-	-
Net Change in Fund Balances	(1,490,480)	21,614	(1,208,704)	39,850	(272,035)	8,888	385,275	(2,515,592)
Fund Balances, Beginning of year (1/1/2026)	7,048,413	961,250	(1,488,847)	1,184,630	837,647	402,270	16,278,638	25,224,001
Fund Balances, End of Year (12/31/2026)	\$ 5,557,933	\$ 982,864	\$ (2,697,551)	\$ 1,224,480	\$ 565,612	\$ 411,158	\$ 16,663,913	\$ 22,708,409

Projected Changes in Fund Balances

	General Fund	Solid Waste Fund	Capital Fund	Act 209 Fund	Liquid Fuels Fund	Water Resource Protection Fund	Sewer Fund	Total
Fund Balance, December 31, 2024	\$ 7,354,083	\$ 696,288	\$ 197,249	\$ 1,137,966	\$ 1,106,804	\$ 524,270	\$ 16,206,969	\$ 27,223,629
Net income through Sept. 30, 2025 (excludes transfers in/out)	1,025,117	524,962	52,521	38,760	(247,931)	(4,135)	(72,729)	1,316,565
<u>Transfers through Sept. 30, 2025:</u>								
To Capital Fund	(2,414,095)	-	-	-	-	-	-	(2,414,095)
To Water Resource Protection Fund	-	-	-	-	-	-	-	-
<u>Planned transfers through Dec. 31, 2025</u>								
To Capital Fund	1,554,096	-	(1,554,096)	-	-	-	-	-
To Capital Fund - debt reduction	-	-	-	-	-	-	-	-
To Water Resource Protection Fund	-	-	-	-	-	-	-	-
To Municipal Authority	-	-	-	-	-	-	-	-
Projected net income (loss) - 4Q 2025	(470,788)	(260,000)	(184,521)	7,904	(21,226)	(117,865)	144,398	(902,098)
Projected Fund Balance, December 31, 2025	\$ 7,048,413	\$ 961,250	\$ (1,488,847)	\$ 1,184,630	\$ 837,647	\$ 402,270	\$ 16,278,638	\$ 25,224,001
Fund Balance, December 31, 2025	7,048,413	961,250	(1,488,847)	1,184,630	837,647	402,270	16,278,638	25,224,001
Budgeted net income	79,520	171,614	(2,838,704)	39,850	(272,035)	(81,112)	385,275	(2,515,592)
<u>Transfers budgeted:</u>								
To Capital Fund	(1,480,000)	(150,000)	1,630,000	-	-	-	-	-
To Water Resource Protection Fund	(90,000)	-	-	-	-	90,000	-	-
To Municipal Authority	-	-	-	-	-	-	-	-
Projected Fund Balance, December 31, 2026	\$ 5,557,933	\$ 982,864	\$ (2,697,551)	\$ 1,224,480	\$ 565,612	\$ 411,158	\$ 16,663,913	\$ 22,708,409
Projected Change in Fund Balance	\$ (1,490,480)	\$ 21,614	\$ (1,208,704)	\$ 39,850	\$ (272,035)	\$ 8,888	\$ 385,275	\$ (2,515,592)
Percentage change in Fund Balance	-21.15%	2.25%	81.18%	3.36%	-32.48%	2.21%	2.37%	-9.97%
<u>Fund Balance Retention:</u>								
General operating expenditures (budgeted) in 2025 (not including transfers)	8,827,149						302,692	
Fund balance retention - per policy at 35% (Fund balance must equal or exceed this amount)	\$ 3,089,502						(292,692)	10,000

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:

MAJOR GOVERNMENTAL FUNDS

General Fund – The *General Fund* is the Township's main operating fund. The *General Fund* is used to account for and report all financial resources not accounted for and reported in another fund, either by law or Generally Accepted Accounting Principles (GAAP). All of the Township's real estate property taxes and earned income tax revenues are receipted into the *General Fund*. The majority of Township expenditures are made from the General Fund, including salaries and all employment benefits for Township employees.

Solid Waste Fund – The *Solid Waste Fund* is a special revenue fund which is used to account for all revenues and expenses related to the collection of trash and recycling in the Township. This Fund was created on January 1, 2012 and was separated from the General Fund at that time. The main source of revenue consists of solid waste payments made by residents. The primary expenditures are payments made for trash and recycling collection, as well as payments made to the Chester County Solid Waste Authority for tipping fees for disposal of solid waste at its location.

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

NON-MAJOR GOVERNMENTAL FUNDS

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

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

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

PROPRIETARY FUNDS

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

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

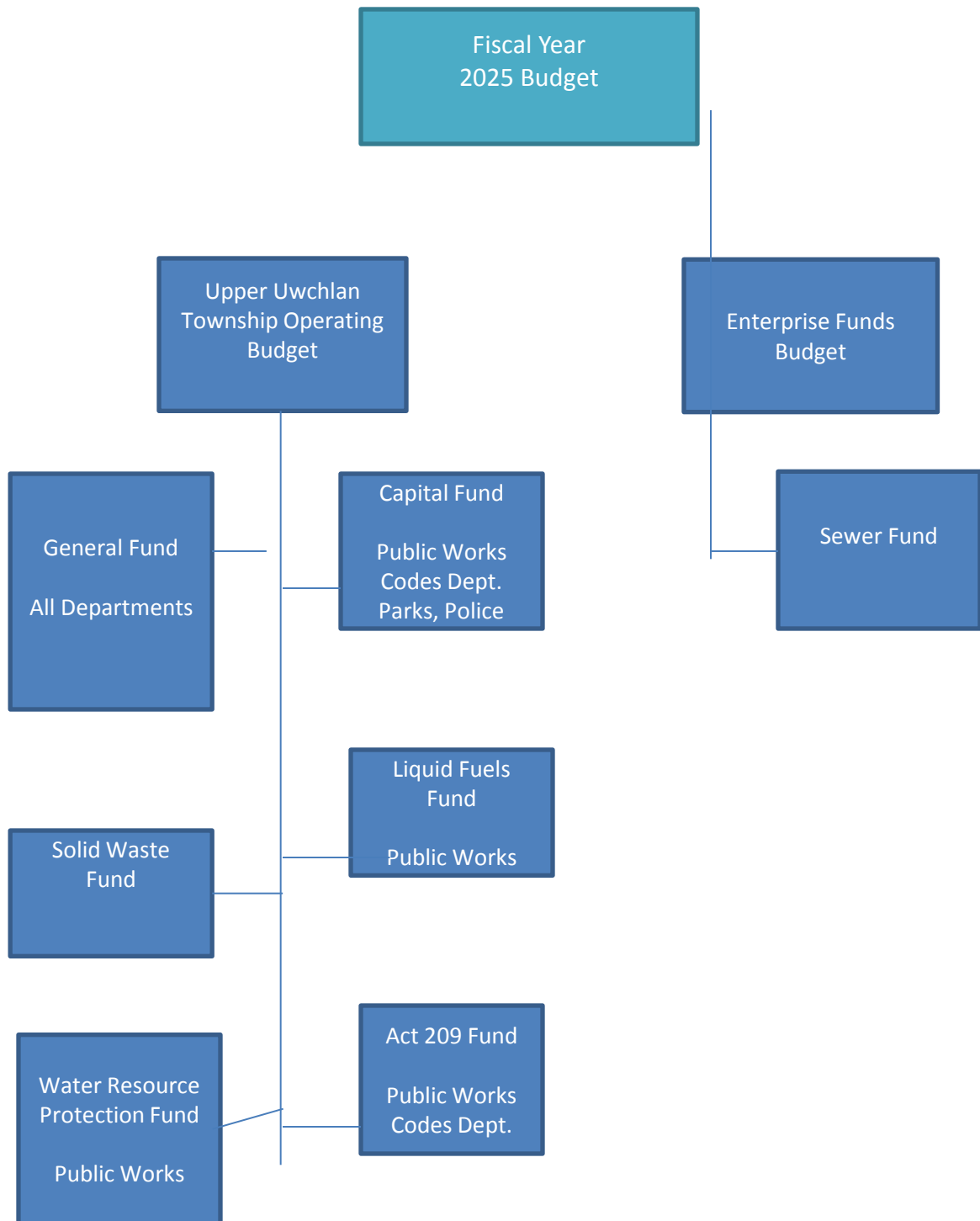
FIDUCIARY FUNDS

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

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

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

UPPER UWCHLAN TOWNSHIP RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS



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

BASIS OF ACCOUNTING AND BUDGETING

Basis of Budgeting

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

Accounting Basis

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

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

BUDGET SCHEDULE

Activity	Recommended Date	Date Required by Statute
Department heads review 2025 actuals in preparation for 2026 budget meetings	August 21, 2025	
Department heads notify Treasurer and Township Manager of any large increases they are submitting in the 2026 Budget (ie – personnel, capital)	August 29, 2025	
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 29, 2025	
Department heads submit data for 2025/2026 actual performance measures	September 10, 2025	
Department heads meet with Township Manager and Treasurer to review goals for 2026	September 22, 2025	
Treasurer incorporates requests from department heads into budget and updates minor expense line items	September 26, 2025	
Capital budget items are reviewed	October 1, 2025	
Treasurer prepares and delivers the initial 2026 Budget package to the Board of Supervisors for their review	October 10, 2025	
Initial presentation of the 2026 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 14, 2025 (public Workshop)	

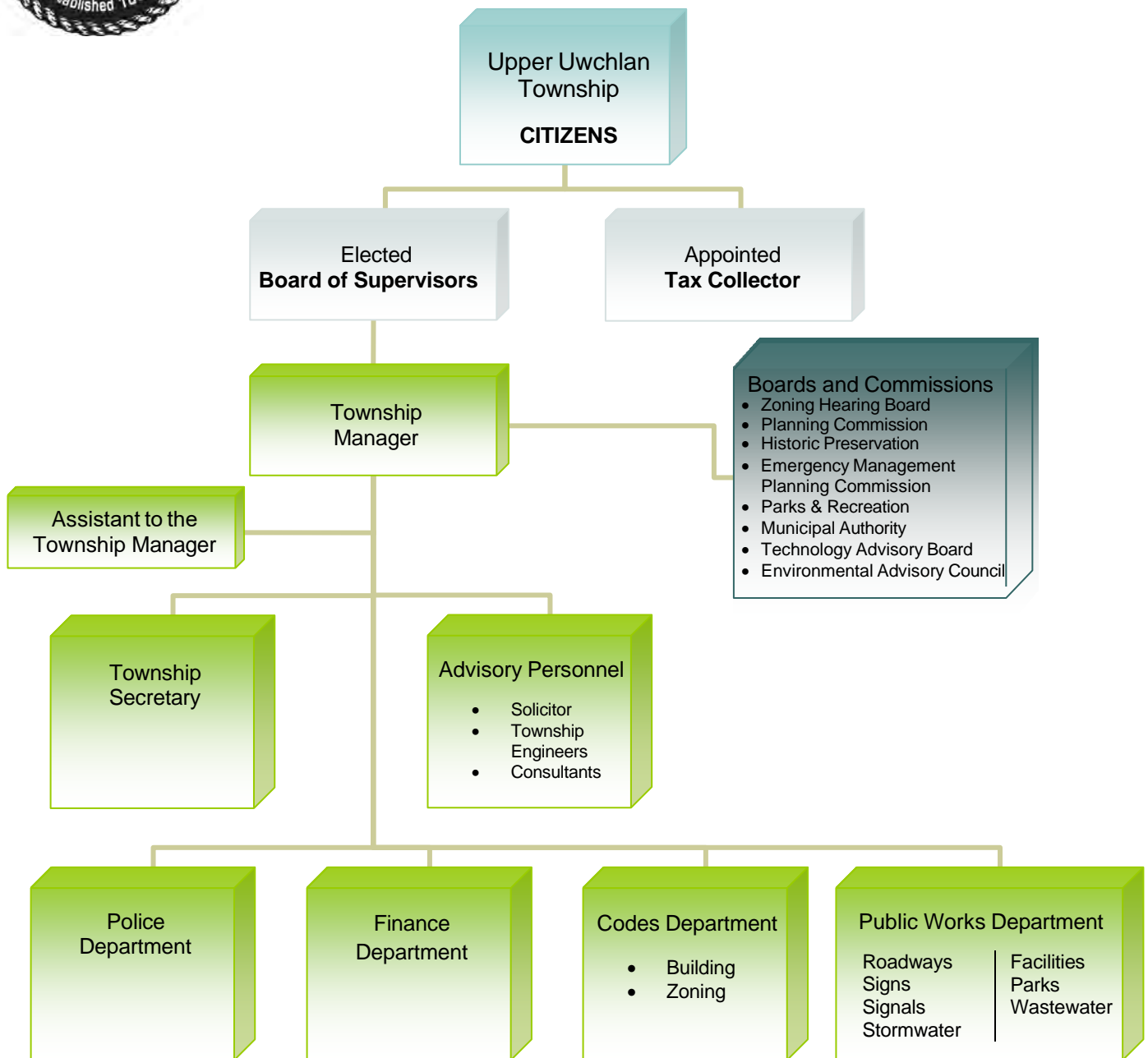
Activity	Recommended Date	Date Required by Statute
The following departments present their budgets to the Board of Supervisors: <i>General Government</i> <i>Executive</i> <i>Audit & Tax</i> <i>Legal and Computer</i> <i>Engineering</i> <i>Township Properties</i> <i>Planning and Zoning</i> <i>Parks</i> <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 11, 2025	
Township Manager requests Supervisors to authorize advertising the budget	November 11, 2025 (public workshop)	
Budget is advertised in the Daily Local News as required by Pa. Statute (<i>20 business days prior</i>)	November 13, 2025	November 15, 2025
Supervisors discuss budget, request any final changes (if necessary)	December 9, 2025	
Township Manager presents the final budget to the Supervisors and recommends voting to accept it	December 15, 2025 (public meeting)	December 31, 2025

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

	2026	2025	2024
Full Time:			
Executive	6	6	6
Codes Department	3	3	3
Police Department	18	18	18
Public Works Department	8	8	8
Public Works – Facilities	3	3	3
Total	38	38	38
Part Time/Seasonal:			
Executive	1	1	0
Codes Department	0	0	1
Police Department	0	0	0
Public Works Department	0	0	0
Public Works – Facilities *	0	0	0
Total	1	1	1

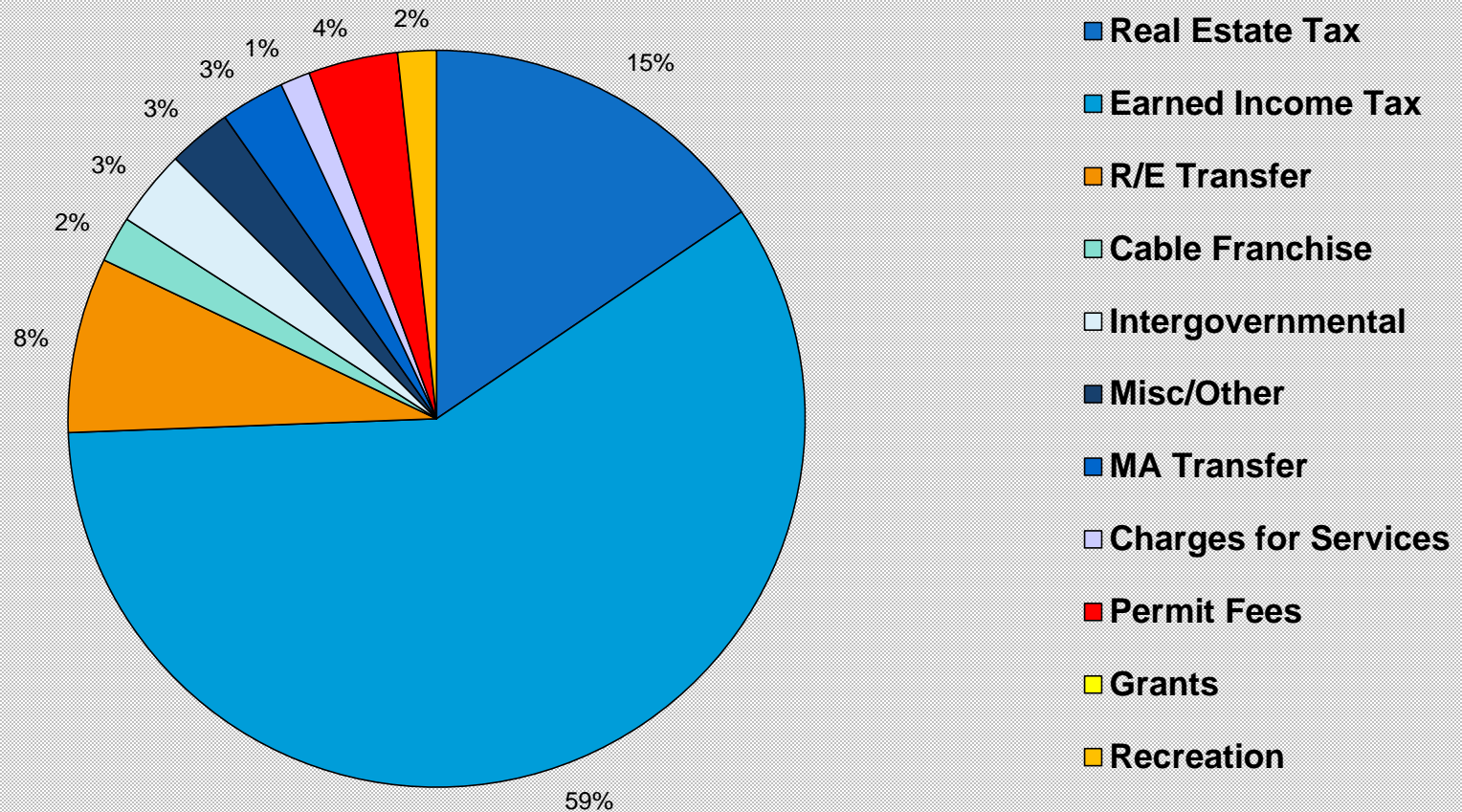
Statistics are as of the end of each year presented. The Public Works Department hires three to four seasonal workers during the summer months – usually May through September - to maintain the grass in the Township parks and near roadways. They are not included in the numbers presented above because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

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

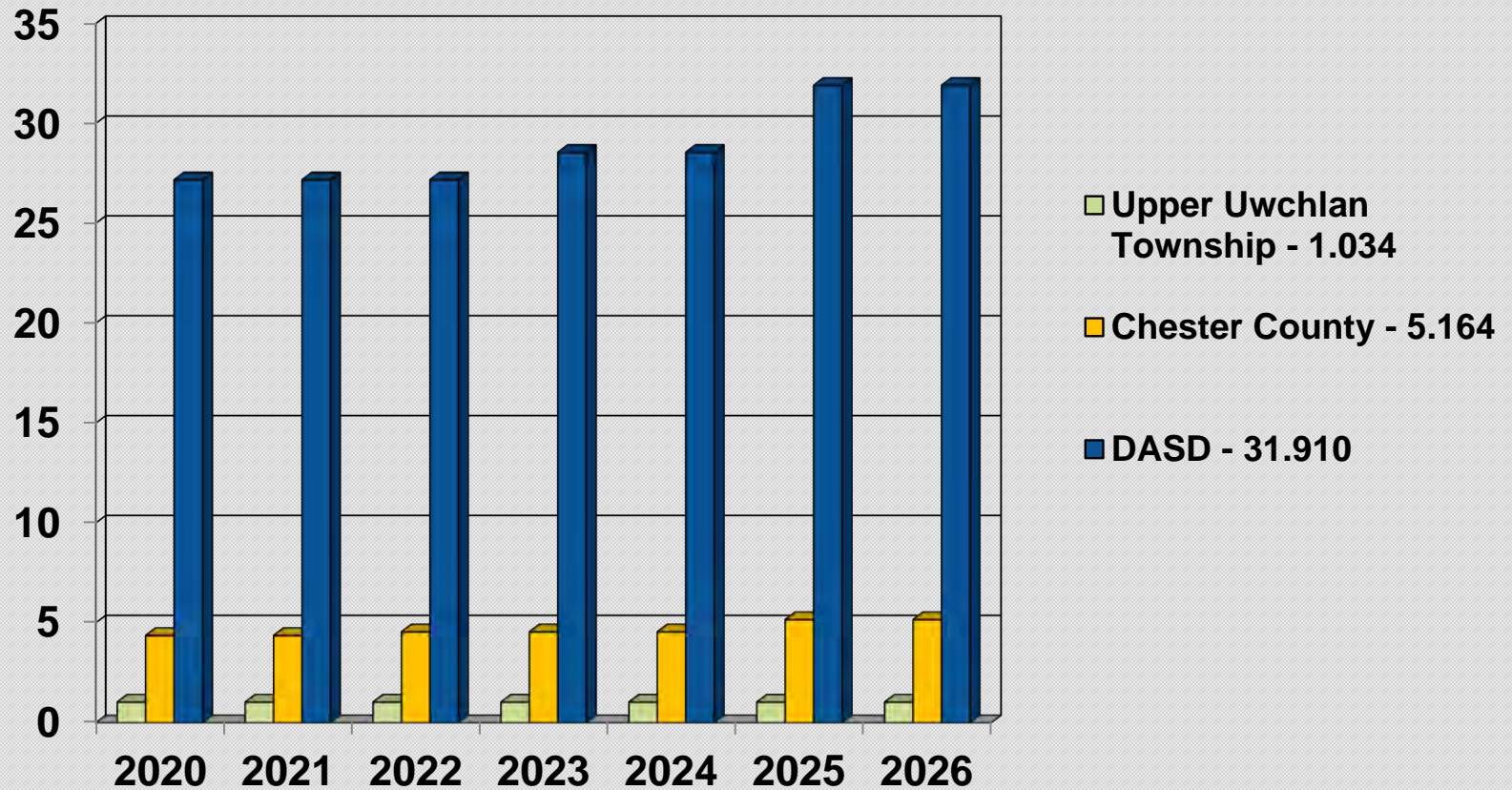
**UPPER UWCHLAN TOWNSHIP
2026 BUDGET SUMMARY - GENERAL FUND**

	Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2023	2024	2024	9/30/25	2025	2026	25 Budget	Inc/(Dec)	2027	2028	2029	2030
INCOME												
Total 301 PROPERTY TAXES	1,229,724	1,165,173	1,154,000	1,140,446	1,249,603	1,267,000	17,397	1%	1,267,000	1,267,000	1,267,000	1,267,000
Total 301.7 HYDRANT TAX	-	70,655	65,500	67,339	68,500	114,597	46,097	67%	114,597	114,597	114,597	114,597
Total 310 EARNED INC & TRANSFER TAX	5,615,865	5,797,215	5,212,440	4,589,334	5,380,400	5,929,924	549,524	10%	6,030,537	6,133,162	6,237,839	6,344,611
Total 320 PERMITS	595,504	510,280	552,100	279,139	492,100	366,500	(125,600)	-26%	366,500	366,500	366,500	366,500
Total 321 CABLE FRANCHISE FEES	194,638	197,181	192,000	134,114	186,000	180,000	(6,000)	-3%	178,000	176,000	174,000	172,000
Total 331 FINES/394 POLICE ACTIVITY	89,769	99,812	79,630	69,612	83,500	88,500	5,000	6%	88,500	88,500	88,500	88,500
Total 341 INTEREST EARNNGS	91,566	235,771	90,000	194,324	230,601	105,936	(124,665)	-54%	100,000	100,000	100,000	100,000
Total 342 RENTS & ROYALTIES	24,000	24,000	24,000	18,000	24,000	24,000	-	0%	24,000	24,000	24,000	24,000
Total 354 GRANTS	123,368	906,755	-	-	-	-	-	#DIV/0!	100,000	100,000	100,000	100,000
Total 355/356 INTERGOVERNMENTAL REVENUES	405,780	452,044	299,300	480,682	299,300	299,300	-	0%	299,300	299,300	299,300	299,300
Total 361 CHARGES FOR SERVICE/FEES	64,907	40,397	97,850	5,771	97,850	99,850	2,000	2%	99,350	99,350	99,350	99,350
Total 367 CULTURE & RECREATION	121,602	136,850	140,700	97,115	140,700	150,700	10,000	7%	150,700	150,200	150,700	150,700
Total 380 MISC INCOME	170,339	53,083	30,000	20,022	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
Total 392 INTERFUND TRANSFER	286,851	315,066	275,655	234,890	272,195	250,363	(21,832)	-8%	250,363	250,363	250,363	250,363
Total Income	9,013,913	10,004,282	8,213,175	7,330,788	8,554,749	8,906,670	351,921	4%	9,098,847	9,198,972	9,302,149	9,406,920
EXPENSES												
Total 400 GENERAL GOVERNMENT	93,676	89,071	86,993	62,247	75,776	90,225	14,449	19%	90,225	90,225	92,594	94,962
Total 401 EXECUTIVE	852,769	912,065	896,782	673,455	980,614	1,028,095	47,481	5%	1,056,671	1,086,938	1,120,072	1,154,480
Total 402 AUDIT	25,800	24,300	27,600	30,300	30,300	33,300	3,000	10%	34,965	36,713	38,549	40,476
Total 403 TAX COLLECTION	8,115	13,193	11,000	12,427	13,000	13,000	-	0%	13,000	13,000	13,000	13,000
Total 404 LEGAL	68,364	36,963	55,000	34,509	80,200	35,000	(45,200)	-56%	35,000	35,000	35,000	35,000
Total 407 COMPUTER	142,623	143,313	174,747	119,484	174,748	182,000	7,252	4%	176,000	176,000	176,000	176,000
Total 408 ENGINEERING	141,754	203,856	169,500	96,628	169,500	169,500	-	0%	194,500	194,500	194,500	194,500
Total 409 TOWNSHIP PROPERTIES	189,756	199,675	241,472	168,107	242,587	279,635	37,048	15%	273,635	273,635	273,635	273,635
Total 410 POLICE EXPENSES	3,231,772	3,595,153	3,456,029	2,792,414	3,646,589	3,809,050	162,461	4%	1,622,091	1,656,698	1,692,723	1,730,231
Total 411-412 FIRE & AMBULANCE	514,324	524,551	507,870	575,882	531,670	574,770	43,100	8%	574,770	574,770	574,770	574,770
Total 413 CODES ADMINISTRATION	422,153	423,047	427,502	314,221	437,997	453,755	15,758	4%	466,949	480,588	494,688	510,417
Total 414 PLANNING & ZONING	117,110	45,568	64,300	43,242	64,300	64,300	-	0%	18,300	18,300	18,300	18,300
Total 415/422/456 EMERGENCY OPERATIONS/OTHER	40,089	46,690	60,548	50,490	72,048	61,108	(10,940)	-15%	48,801	49,103	49,413	49,733
Total 433 SIGNS	5,316	4,001	9,000	2,411	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
Total 434 SIGNALS	32,648	10,604	35,200	7,105	64,200	20,000	(44,200)	-69%	25,000	25,000	25,000	25,000
Total 438 PUBLIC WORKS	1,210,151	1,227,079	1,285,281	916,003	1,383,871	1,440,798	56,927	4%	1,468,927	1,538,304	1,583,648	1,608,598
Total 454 PARK & RECREATION	523,086	560,353	542,043	400,005	550,962	540,862	(10,100)	-2%	536,562	536,562	536,562	536,562
Total 459 HISTORICAL COMMISSIONS/EAC	16,042	2,486	15,000	1,380	27,250	22,750	(4,500)	-17%	22,000	22,000	22,000	22,000
Total Expenses before Operating Transfers	7,635,548	8,061,968	8,065,867	6,300,310	8,554,612	8,827,149	272,537	3%	6,666,397	6,816,336	6,949,454	7,066,664
Net Income before Operating Transfers	1,378,365	1,942,314	147,308	1,030,478	137	79,520	79,383	57961%	2,432,450	2,382,635	2,352,695	2,340,256
Total Operating Transfers	(1,184,064)	(1,711,138)	(450,000)	(2,414,095)	(1,046,000)	(1,570,000)	(524,000)	50%	(200,000)	(200,000)	(200,000)	(200,000)
Total Expenditures	8,819,612	9,773,106	8,515,867	8,714,405	9,600,612	10,397,149	796,537	8%	6,866,397	7,016,336	7,149,454	7,266,664
Net Income - General Fund	194,301	231,176	(302,692)	(1,383,617)	(1,045,863)	(1,490,480)	(444,617)	43%	2,232,450	2,182,635	2,152,695	2,140,256
<u>Solid Waste Fund</u>												
Revenues	1,248,167	1,270,568	1,227,800	1,561,063	1,650,937	1,713,828	62,891	4%	1,738,428	1,738,628	1,738,828	1,739,028
Expenses	(1,158,338)	(1,247,265)	(1,501,547)	(1,036,101)	(1,476,763)	(1,542,214)	(65,451)	4%	(1,608,217)	(1,684,894)	(1,960,214)	(2,021,511)
Operating transfers	(85,000)	(50,000)	-	-	-	(150,000)	(150,000)	#DIV/0!	-	-	-	-
Net Income - Solid Waste Fund	4,829	(26,697)	(273,747)	524,962	174,174	21,614	(152,560)	-88%	130,211	53,734	(221,386)	(282,483)
COMBINED NET INCOME	199,130	204,479	(576,439)	(858,655)	(871,689)	(1,468,866)	(597,177)	69%	2,362,660	2,236,369	1,931,309	1,857,773

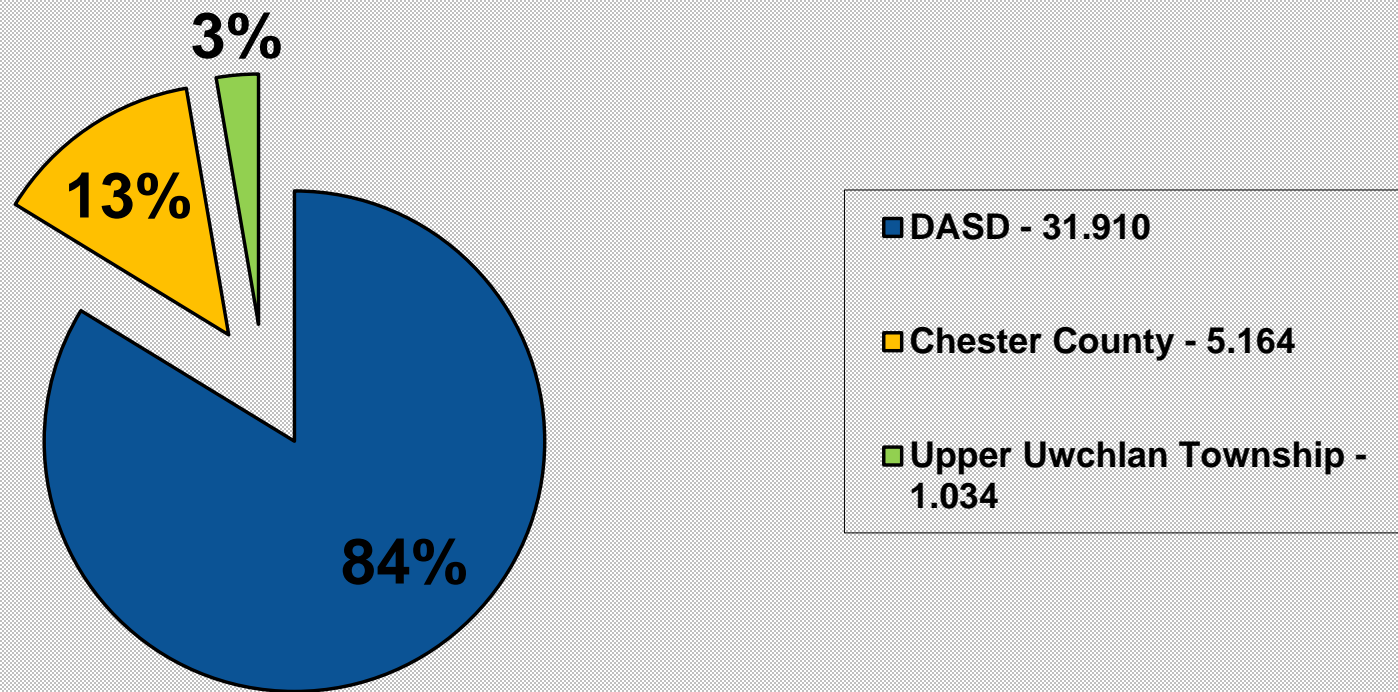
2026 General Fund Revenues



Real Estate Tax Comparison Year to Year



Real Estate Tax Comparison By Entity



FINANCIAL POLICIES

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

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

CAPITALIZATION POLICY

POLICY PURPOSE

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

SCOPE

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

RESPONSIBILITY

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

POLICIES AND GOALS

Applicability

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

Definition of a Capital Asset

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

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

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

Depreciation Method

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

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

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

POLICY FOR MAINTAINING A BALANCED BUDGET

ADOPTED: November 12, 2019

PURPOSE OF THE POLICY

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

APPLICABILITY OF THE POLICY

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

ACHIEVING AND MAINTAINING A BALANCED BUDGET

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

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

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

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

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

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

REMEDY FOR NON-COMPLIANCE

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

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

RESPONSIBILITY FOR THE POLICY

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

FUND BALANCE POLICY

(In Conformity with GASB Statement No. 54)

ADOPTED: June 16, 2014

PURPOSE OF FUND BALANCE

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

DEFINITIONS

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

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

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

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

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

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

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

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

FUND BALANCE POLICY

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

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

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

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

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

POLICY ADMINISTRATION

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

GENERAL CASH RECEIPTS POLICY

ADOPTED: May 16, 2016

POLICY PURPOSE

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

SCOPE

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

RESPONSIBILITY

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

POLICIES AND GOALS

Applicability

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

Segregation of Duties

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

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

Safekeeping

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

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

Incoming Revenues

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

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

Collection of Revenues

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

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

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

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

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

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

Revenue Recognition

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

Petty Cash

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

UTILITY BILLING CASH RECEIPTS AND COLLECTIONS POLICY

ADOPTED: May 16, 2016

PURPOSE OF THE UTILITY BILLING CASH RECEIPTS AND COLLECTIONS POLICY

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

SCOPE

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

RESPONSIBILITY

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

BILLINGS FOR SERVICES

Solid Waste and Recycling

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

- Marsh Harbour
- Mews at Byers Station (condominiums)

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

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

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

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

Sewer

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

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

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

RECEIPT OF PAYMENTS

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

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

PENALTY AND INTEREST

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

Solid Waste and Recycling

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

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

Sewer

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

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

DELINQUENT ACCOUNTS

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

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

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

Solid Waste and Recycling

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

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

Sewer

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

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

Payment Terms for Delinquent Accounts

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

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

WRIT OF SCIRE FACIAS SUR MUNICIPAL CLAIM

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

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

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

INVESTMENT POLICY FOR TOWNSHIP FUNDS

ADOPTED: November 16, 2015

PURPOSE OF INVESTMENT POLICY

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

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

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

SCOPE

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

AUTHORITY

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

DEFINITIONS

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

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

DELEGATION OF RESPONSIBILITY

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

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

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

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

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

GUIDELINES

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

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

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

CUSTODY

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

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

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

DISCLOSURE

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

AUDIT

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

BOND PROCEEDS

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

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

COMPLIANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES ("GAAP")

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

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

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

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

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

POLICY ADMINISTRATION

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

CONTRIBUTION POLICY

ADOPTED: November 12, 2019

PURPOSE OF CONTRIBUTION POLICY

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

SCOPE

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

AUTHORITY

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

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

DELEGATION OF RESPONSIBILITY

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

GUIDELINES

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

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

DISCLOSURE

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

DEBT MANAGEMENT POLICY

ADOPTED: October 8, 2019

PURPOSE OF A DEBT MANAGEMENT POLICY

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

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

APPLICABLE REGULATIONS GOVERNING MUNICIPAL DEBT

The Debt Act

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

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

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

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

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

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

REFUNDING POLICY

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

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

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

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

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

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

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

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

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

COMPONENTS OF THE DEBT MANAGEMENT POLICY

DEBT LIMITS

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

DEBT STRUCTURING PRACTICES

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

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

DEBT ISSUANCE PRACTICES

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

DEBT MANAGEMENT PRACTICES

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

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

CONTINUING DISCLOSURE

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

Annual Disclosure

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

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

Although not specified in the Continuing Disclosure Agreement:

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

Material Event Notices

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

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

RESPONSIBILITY FOR THE POLICY

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

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

**Upper Uwchlan Township
Annual Budget
For the Calendar Year 2026**

SUMMARY OF TOWNSHIP REVENUES

Method Used to Estimate 2026 Revenues

Unless stated otherwise, projected revenues for 2026 were determined by reviewing past revenue trends and then incorporating any new knowledge that pertains to future years. As an example, for building permit revenue, any new housing developments that are expected to be built and ready for occupancy would be estimated and multiplied by an average permit fee, and added to the amount of revenue that was consistent over the past several years.

Real Estate Property Taxes

The real estate taxes that a property owner will pay consists of the school tax, county tax and township tax. The Township assesses a modest property tax which totals 1.034 mills. The total millage is multiplied by each property's assessment to determine the amount of tax that is levied.

Upper Uwchlan Township has an elected tax collector as required by Pennsylvania law. However, the Township has retained the services of the Keystone Collections Group to prepare and mail the Township tax bills, collect the taxes and report delinquencies to the County Tax Claim Bureau. County and Township taxes are assessed on a calendar year basis and are due by December 31 of each year.

School taxes are based on the fiscal year of the school district and are assessed using a fiscal year of July 1 to June 30 annually. The Downingtown Area School District increased real estate taxes for their fiscal year July 1, 2025 to June 30, 2026 by 3.9% or a millage of 31.910. A property owner in Upper Uwchlan Township will pay the following in real estate tax millage:*

School taxes – Downingtown Area School District (DASD)	31.910
County taxes – Chester County*	5.164
Township taxes – Upper Uwchlan Township	<u>1.034</u>
Total	38.108

The only real estate taxes that are paid to the Township are the Township taxes at a millage rate of 1.034. **There will be no change in the Township tax rate for 2026.** The 2026 budget includes anticipated revenue in the amount of **\$1,267,000** for both current and delinquent taxes. This amount was determined based on current taxes and an estimate for new homes based on permits expected to be issued for upcoming developments.

*Rates are for 2025. The County has not yet adopted a Budget for 2026.

Hydrant fees are assessed to properties that are within 750 feet of a fire hydrant. The rate is 0.135 mills and **\$114,097** has been budgeted as revenue for 2026. The Township pays Aqua for the fire hydrants.

Real Estate Transfer Tax

A real estate transfer tax is collected on the transfer of real estate at the time of sale. The tax that is collected is 1% - which is shared equally by the Township and the School District, so that Upper Uwchlan receives revenue in the amount of one-half of one percent (0.50%) on the sale of real estate within the Township. Revenue will fluctuate with the number and sales prices of properties in the Township. For 2026, budgeted revenue of **\$685,000** was based on revenue received in prior years and includes expected new construction in 2026.

Earned Income Taxes

The earned income tax rate is 1% for Upper Uwchlan Township residents and those who work in the Township. This tax is also shared equally between the Township and the Downingtown Area School District, so that the Township receives one-half of one percent (0.50%). The tax is paid on all earned income such as wages, salaries and commissions. The amount budgeted for 2026 is **\$5,100,000** (before commissions to Keystone).

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

Keystone Collections Group ("Keystone") was engaged by Chester County to collect all earned income taxes within the County (pursuant to Pennsylvania Act 32). Keystone is compensated at the rate of 1.36% of collections. The budget for commissions to Keystone is **\$69,360** for 2026.

Cable Television Franchise Fees

The Township receives cable television franchise fees from the local cable companies – Comcast and Verizon. The amount received by the Township is dependent on the amount of sales generated annually by the cable television companies. Payment is received from the cable companies on a quarterly basis. The budget is **\$180,000** for 2026 revenue based on current experience, which reflects a decrease in cable usage as more residents are increasing their usage of streaming services.

Permits

The Township charges a fee for building permits, use and occupancy permits, contractors' permits and certifications for refinancing. The total amount budgeted for 2026 is **\$350,000** based on a slowing of permit activity during 2025.

Police Fines

The District Justice collects fines for citations issued by the State Police. The Township also receives disbursements from the State of Pennsylvania for the issuance of traffic citations within the Township limits. The Township anticipates receiving revenue in 2026 in the amount of **\$75,000** from these fines.

Interest

The Township invests its funds in interest bearing accounts and instruments. Earnings rates will fluctuate depending upon the interest rates received. During 2024, the Township changed banks in order to receive a higher interest rate that was guaranteed through July of 2025. Interest rates were reduced during 2025 and the 2026 budget anticipates the potential for even lower interest rates. We estimate that interest income will be approximately **\$106,000** in 2026.

Rents and Royalties

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

Intergovernmental Revenues

The Commonwealth of Pennsylvania makes payments to the Township for various purposes. We receive annual Public Utility Realty Tax ("PURTA") payments of approximately **\$6,500**. These payments are meant to compensate the Township for foregone tax revenues due to the tax-exempt status of public utility land within the Township. The utilities are exempt from paying real property taxes.

The Township also receives payments from the Commonwealth of Pennsylvania that are restricted in their use. The Foreign Fire Insurance Premium Tax (budgeted at **\$110,000**) is a pass-through to the Firemen's Relief Association and must be paid to the local fire departments by the Township within 60 days of receipt. The State also provides State Pension Aid (budgeted at **\$182,000**) which must be deposited into the defined benefit police and non-uniform pension plans. These revenues have offsetting expenses in the same amount; there is no effect on the budget of these pass-through items.

Charges for Services

Various departments provide services that can be charged to the user. The largest component consists of fees received from engineering and legal services which are budgeted at **\$70,000..** We also charge the resident an administrative fee for processing bills and payments in an amount that does not exceed \$100 per billing. Zoning and land development fees are budgeted at **\$8,000** in 2026.

Culture and Recreation

The Township charges various sports groups for the use of the playing fields at our parks for sporting events and practices. These fees are used for the ongoing maintenance and improvement of the facilities. Turf field fees are segregated in a separate bank account and will be used for replacement of the turf field at the end of its useful life. We budgeted **\$50,000** for the use of the turf field at Fellowship Fields and also **\$35,000** for use of our other fields at Hickory Park. We expect to receive **\$20,000** in donations towards the annual community Block Party that is held in June.

The Upland Farms Community Barn renovations were completed in 2021 and it became available for rent to local organizations or families for private events in 2022. Additional renovations were made during 2023 resulting in the barn being closed for rentals for several months. Expected revenue in 2026 is **\$45,000**. Total revenues budgeted for 2026 are **\$150,700**.

Inter-Fund Transfers

The Township provides various services to the Upper Uwchlan Township Municipal Authority and is reimbursed for those services by the Authority. Those services include the services of Township administrative and financial personnel, and the use of the Public Works department to maintain the grounds and lawns of property surrounding the waste water treatment facilities. The Township processes the quarterly billing of all sewer accounts which has substantially increased the time spent by Township personnel on Authority business. The reimbursement for 2026 is approximately **\$250,000**.

Revenues from the General Fund comprise 72.1% of total budgeted revenues in 2026.

**Upper Uwchlan Township
Annual Budget
For the Calendar Year 2026**

SUMMARY OF TOWNSHIP REVENUES

Solid Waste Fund

Trash and Recycling Fees

The Township increased the annual trash and recycling fee for residential services to \$425.00 from \$315.00 for the 2025 bill, effective February 1, 2025 due to substantial increases in the cost of trash and recycling services. Other municipalities in Chester County that were renewing their contracts during 2023 and 2024 also reported very high increases from all bidders. The Township went out to bid for a new service provider in the spring of 2024; the new contract with AJ Blosenski was effective August 1, 2024 and ends July 31, 2027. There are two additional years included in the contract if the Township exercises its right to extend. The new contract is higher than the previous one by 35%, resulting in the first fee increase since 2008.

The annual billing cycle runs from February 1 to January 31 of the following year. Bills are mailed in January and are due by March 31 of each year in order to receive a discount of \$10.00. Payments are considered late if they are received after September 30 and will be assessed a \$43.00 penalty. Due to the increase in the fee, the Township is offering its residents the ability to pay in two installments and avoid a penalty if both installments are paid by September 30. The installments are as follows:

Pay by March 31	\$225.00
Pay by September 30	200.00

Installment payments are not eligible for the \$10.00 discount; the discount applies only to payment in full on or before March 31.

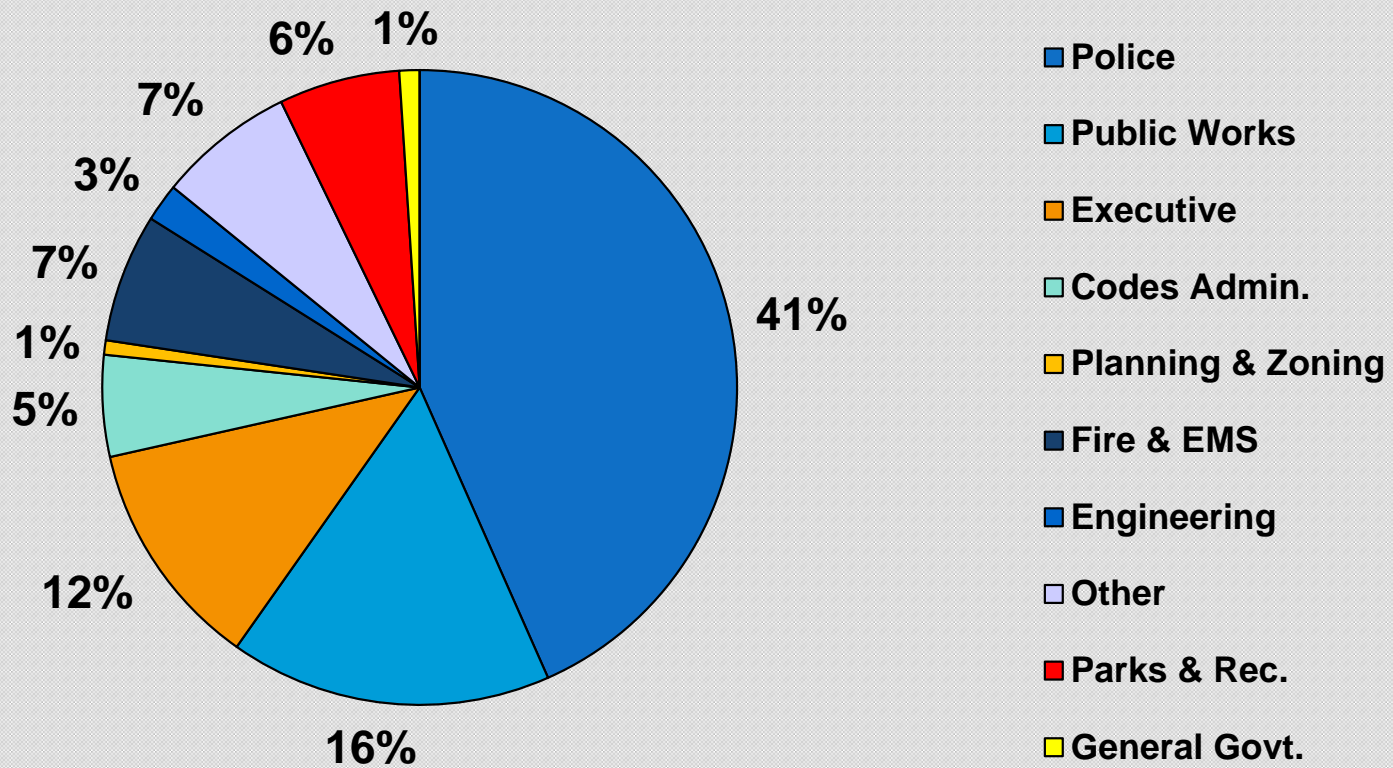
Businesses within the Township must arrange for their own trash and recycling services. The total solid waste fees expected to be collected in 2026 is **\$1,657,000.**

Performance Grant

The Commonwealth of Pennsylvania gives “performance grants” to municipalities who submit reports detailing the amounts of recyclable material that is collected and sent to recycling centers. The amount expected in 2026 is **\$25,000.**

Revenues from the Solid Waste Fund comprise 13.9% of total budgeted revenue in 2026.

2026 General Fund Expenditures by Activity



**Upper Uwchlan Township
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
REVENUES													
300 - REVENUE													
301 PROPERTY TAXES													
01-301-000-010	Current Real Estate Taxes	1,209,603	1,130,116	1,127,000	1,105,913	1,222,603	1,240,000	17,397	1%	1,240,000	1,240,000	1,240,000	1,240,000
01-301-000-013	Real Estate Tax Refunds	(353)	-	(3,000)	-	(3,000)	(3,000)	-	0%	(3,000)	(3,000)	(3,000)	(3,000)
01-301-000-030	Delinquent Real Estate Taxes	20,474	35,057	30,000	34,533	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
Total 301 PROPERTY TAXES		1,229,724	1,165,173	1,154,000	1,140,446	1,249,603	1,267,000	17,397	1%	1,267,000	1,267,000	1,267,000	1,267,000
301.7 HYDRANT TAX													
01-301-000-071	Hydrant Tax	-	70,655	65,000	67,339	68,000	114,097	46,097	68%	114,097	114,097	114,097	114,097
01-301-000-072	Delinquent Hydrant Tax	-	-	500	-	500	500	-	0%	500	500	500	500
Total 301.7 HYDRANT TAX		-	70,655	65,500	67,339	68,500	114,597	46,097	67%	114,597	114,597	114,597	114,597
310 EARNED INCOME & TRANSFER TAX													
01-310-000-010	Real Estate Transfer Tax	708,427	704,389	675,000	492,858	695,000	685,000	(10,000)	-1%	685,000	685,000	685,000	685,000
01-310-000-020	Earned Income Tax, current	4,976,836	5,155,137	4,600,000	4,146,185	4,750,000	5,100,000	350,000	7%	5,202,000	5,306,040	5,412,161	5,520,404
01-310-000-021	EIT Commissions Paid	(69,398)	(62,311)	(62,560)	(49,709)	(64,600)	(69,360)	(4,760)	7%	(70,747)	(72,162)	(73,605)	(75,077)
01-310-000-041	Local Services Tax (LST)	-	-	-	-	-	214,284	214,284	#DIV/0!	214,284	214,284	214,284	214,284
Total 310 EARNED INC & TRANSFER TAX		5,615,865	5,797,215	5,212,440	4,589,334	5,380,400	5,929,924	549,524	10%	6,030,537	6,133,162	6,237,839	6,344,611
320 PERMITS													
01-320-000-010	Building Permits	579,299	493,170	535,000	268,594	475,000	350,000	(125,000)	-26%	350,000	350,000	350,000	350,000
01-320-000-011	Building Permits-Credit Card Fees	-	-	-	(925)	-	(600)	(600)	-	(600)	(600)	(600)	(600)
01-320-000-020	Use & Occupancy Permits	11,405	12,615	12,000	8,660	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-320-000-030	Sign Permits	-	-	100	-	100	100	-	0%	100	100	100	100
01-320-000-040	Contractors Permits	2,300	2,625	2,000	1,400	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-320-000-050	Refinance Certification Fees	2,500	1,870	3,000	1,410	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
Total 320 PERMITS		595,504	510,280	552,100	279,139	492,100	366,500	(125,600)	-26%	366,500	366,500	366,500	366,500
321 CABLE FRANCHISE FEES													
01-321-000-080	Cable TV Franchise Fees	194,638	197,181	192,000	134,114	186,000	180,000	(6,000)	-3%	178,000	176,000	174,000	172,000
Total 321 CABLE FRANCHISE FEES		194,638	197,181	192,000	134,114	186,000	180,000	(6,000)	-3%	178,000	176,000	174,000	172,000
331 POLICE FINES													
01-331-000-010	Vehicles Code Violations	82,793	85,387	75,000	47,994	75,000	80,000	5,000	7%	80,000	80,000	80,000	80,000
01-331-000-011	Reports/Fingerprints	1,600	5,686	2,000	890	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-331-000-012	Solicitation Permits	550	985	500	315	500	500	-	0%	500	500	500	500
01-331-000-013	Junior Police Academy Donations	-	1,300	-	19,200	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-331-000-050	Reimbursed Police Wages	4,826	6,454	2,130	1,213	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
Total 331 POLICE FINES		89,769	99,812	79,630	69,612	83,500	88,500	5,000	6%	88,500	88,500	88,500	88,500
341 Interest Earnings													
01-341-000-001	Interest Income	91,566	235,771	90,000	194,324	230,601	105,936	(124,665)	-54%	100,000	100,000	100,000	100,000
Total 341 Interest Earnings		91,566	235,771	90,000	194,324	230,601	105,936	(124,665)	-54%	100,000	100,000	100,000	100,000
342 RENTS & ROYALTIES													
01-342-000-001	Rental Property Income	24,000	24,000	24,000	18,000	24,000	24,000	-	0%	24,000	24,000	24,000	24,000
Total 342 RENTS & ROYALTIES		24,000	24,000	24,000	18,000	24,000	24,000	-	0%	24,000	24,000	24,000	24,000

**Upper Uwchlan Township
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
354 GRANTS													
01-351-000-003	Federal Grants	-	-	-	-	-	-		0%	0%	0%	0%	0%
01-354-000-010	County Grants	-	29,941	-	-	-	-	-	#DIV/0!	-	-	-	-
01-354-000-020	State Grants	123,368		-	-	-	-	-	#DIV/0!	100,000	100,000	100,000	100,000
01-354-000-030	Police Grants	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-354-000-035	Other Grants	-	876,814										
Total 354 GRANTS		123,368	906,755	-	-	-	-	-	#DIV/0!	100,000	100,000	100,000	100,000
355/356 INTERGOVERNMENTAL REVENUES													
01-355-000-001	PURTA	6,090	-	6,500	-	6,500	6,500	-	0%	6,500	6,500	6,500	6,500
01-355-000-004	Alcohol Beverage Tax	1,100	1,800	800	1,800	800	800	-	0%	800	800	800	800
01-355-000-005	State Aid, Police Pension	224,727	235,182	122,000	277,800	122,000	122,000	-	0%	122,000	122,000	122,000	122,000
01-355-000-006	State Aid, Non-Uniform Pension	60,840	97,629	60,000	75,481	60,000	60,000	-	0%	60,000	60,000	60,000	60,000
01-355-000-007	Foreign Fire Insurance Tax	113,023	117,433	110,000	125,601	110,000	110,000	-	0%	110,000	110,000	110,000	110,000
Total 355/356 MISCELLANEOUS TAXES		405,780	452,044	299,300	480,682	299,300	299,300	-	0%	299,300	299,300	299,300	299,300
361 CHARGES FOR SERVICE/FEES													
01-360-000-010	Vehicle Storage Fees	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-361-000-030	Zoning/Sub Div/Land Develop	13,570	8,059	6,000	8,300	6,000	8,000	2,000	33%	8,000	8,000	8,000	8,000
01-361-000-032	Fees from Engineering	21,974	4,599	40,000	(3,794)	40,000	40,000	-	0%	40,000	40,000	40,000	40,000
01-361-000-033	Admin Fees from Engineering	362	100	4,000	(115)	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-361-000-035	Admin Fees from Legal	296	111	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-361-000-036	Legal Services Fees	27,334	23,732	30,000	66	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-361-000-038	Sale of Maps & Books	230	365	250	95	250	250	-	0%	250	250	250	250
01-361-000-039	Fire Inspection Fees	775	50	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-361-000-040	Fees from Engineering - CU	-	3,333	5,000	726	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-361-000-041	Property Inspection Fees	-	-	8,000	-	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-361-000-042	Copies	15	48	100	3	100	100	-	0%	100	100	100	100
01-361-000-043	Fees - Traffic Signals	-	-	-	-	-	-	-	0%	-	-	-	-
01-361-000-044	Fees from Advertising Reimbursements	351	-	500	490	500	500	-	0%	500	500	500	500
Total 361 CHARGES FOR SERVICE/FEES		64,907	40,397	97,850	5,771	97,850	99,850	2,000	0	99,350	99,350	99,350	99,350
367 CULTURE & RECREATION													
01-367-000-010	Recreation Donations	-	850	-	-	-	-	-	#DIV/0!	-	-	-	-
01-367-000-014	Pavillion Rental	50	-	500	230	500	500	-	0%	500	-	500	500
01-367-000-021	Field Programs	40,614	47,785	35,000	23,480	35,000	35,000	-	0%	35,000	35,000	35,000	35,000
01-367-000-025	Turf Field Fees	41,988	34,680	50,000	30,710	50,000	50,000	-	0%	50,000	50,000	50,000	50,000
01-367-000-030	Community Events Donations	19,200	14,200	20,000	18,500	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
01-367-000-040	History Book Revenue	75	120	200	135	200	200	-	0%	200	200	200	200
01-367-000-045	Upland Farms Barn Rental Fees	19,675	39,215	35,000	24,060	35,000	45,000	10,000	29%	45,000	45,000	45,000	45,000
01-367-000-089	Donations - Park Equipment	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 367 CULTURE & RECREATION		121,602	136,850	140,700	97,115	140,700	150,700	10,000	7%	150,700	150,200	150,700	150,700
380 MISC INCOME													
01-301-000-099	Contributions from Private Sector	-	-	-	-	-	-	-	0%	-	-	-	-
01-380-000-001	Misc. Revenue	21,892	31,554	20,000	20,022	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
01-380-000-010	Insurance Reimbursement	148,447	21,529	10,000	-	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
Total 380 MISC REVENUE		170,339	53,083	30,000	20,022	30,000	30,000	-	0%	30,000	30,000	30,000	30,000

**Upper Uwchlan Township
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
392 INTERFUND TRANSFER													
01-392-000-008	Municipal Authority Reimbursement	284,013	314,751	275,655	234,890	272,195	250,363	(21,832)	-8%	250,363	250,363	250,363	250,363
01-392-000-020	Transfer from Capital Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-392-000-030	Transfer from Solid Waste Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-395-000-000	Refund of Prior Year Expenses	2,838	315	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 392 INTERFUND TRANSFER		286,851	315,066	275,655	234,890	272,195	250,363	(21,832)	-8%	250,363	250,363	250,363	250,363
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Total 300 - REVENUE		9,013,913	10,004,282	8,213,175	7,330,788	8,554,749	8,906,670	351,921	4%	9,098,847	9,198,972	9,302,149	9,406,920
Total Revenue		9,013,913	10,004,282	8,213,175	7,330,788	8,554,749	8,906,670	351,921	4%	9,098,847	9,198,972	9,302,149	9,406,920
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400 EXPENDITURES													
400 - General Government													
01-400-000-113	Supervisor's Wages	9,750	9,750	9,750	7,312	9,750	11,950	2,200	23%	11,950	11,950	14,150	16,350
01-400-000-150	Payroll Tax Expense	746	746	746	559	746	914	168	23%	914	914	1,082	1,251
01-400-000-320	Telephone	1,922	1,917	2,000	1,388	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-340	Public Relations	2,603	2,840	2,000	2,270	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-341	Advertising	2,871	2,820	7,500	1,944	7,500	7,500	-	0%	7,500	7,500	7,500	7,500
01-400-000-342	Printing	10,055	9,559	5,000	5,754	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-400-000-344	Community Notice	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-350	Insurance - Bonding	3,449	2,707	2,945	2,807	3,166	3,166	-	0%	3,166	3,166	3,166	3,166
01-400-000-352	Insurance - Liability	21,038	21,397	21,397	19,360	25,814	37,895	12,081	47%	37,895	37,895	37,895	37,895
01-400-000-420	Dues/Subscriptions/Memberships	6,801	4,714	4,375	2,583	3,100	3,100	-	0%	3,100	3,100	3,100	3,100
01-400-000-460	Meetings & Conferences	5,111	8,418	6,000	6,124	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-400-000-461	Bank Fees	13,946	10,084	15,000	175	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-463	Misc. Expenses	9,104	9,427	2,000	11,971	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-400-000-464	Wallace Twp. Tax Agreement	6,280	4,692	6,280	-	4,700	4,700	-	0%	4,700	4,700	4,700	4,700
Total 400 - General Government		93,676	89,071	86,993	62,247	75,776	90,225	14,449	19%	90,225	90,225	92,594	94,962
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401 EXECUTIVE													
01-401-000-100	Administration Wages	586,485	635,309	609,137	463,204	641,362	660,603	19,241	3%	680,421	700,834	721,859	743,515
01-401-000-150	Payroll Tax Expense	44,865	49,461	46,599	35,567	49,064	50,536	1,472	3%	52,052	53,614	57,715	62,130
01-401-000-151	PSATS Unemployment	2,310	2,671	2,695	630	542	630	88	16%	630	630	630	630
01-401-000-156	Employee Benefit Expense	76,481	65,465	80,612	52,140	83,677	101,462	17,785	21%	106,535	111,862	117,455	123,327
01-401-000-157	ACA Fees	258	299	240	343	326	326	(1)	0%	326	326	326	326
01-401-000-159	Employer HSA Contribution	10,500	11,200	11,200	11,550	11,550	21,000	9,450	82%	21,000	21,000	21,000	21,000
01-401-000-160	Non-Uniform Pension	37,628	58,018	58,086	59,832	59,832	52,289	(7,543)	-13%	53,858	55,474	57,138	58,852
01-401-000-165	Employer 457 Match	12,000	12,000	12,000	-	12,000	18,000	6,000	100%	18,000	18,000	18,000	18,000
01-401-000-174	Tuition Reimbursement	589	693	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-401-000-181	Longevity Pay	7,350	7,950	7,950	7,050	9,150	9,600	450	5%	10,200	11,550	12,300	13,050
01-401-000-183	Overtime Wages	9,527	5,835	5,000	2,680	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-401-000-200	Supplies	32,680	22,638	15,000	13,861	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-401-000-205	Meals and Meal Allowances	184	112	200	-	200	200	-	0%	200	200	200	200
01-401-000-215	Postage	1,572	4,122	4,500	3,979	4,500	4,500	-	0%	4,500	4,500	4,500	4,500
01-401-000-230	Gasoline & Oil	1,983	2,113	2,200	1,489	2,200	2,200	-	0%	2,200	2,200	2,200	2,200
01-401-000-235	Vehicle Maintenance	56	1,437	1,000	544	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-401-000-252	Repair & Maintenance	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-401-000-316	Training & Seminars	6,236	6,702	8,000	5,734	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-401-000-317	Parking & Travel	392	315	1,200	151	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-401-000-322	Ipad Expense	31	-	600	-	600	600	-	0%	600	600	600	600
01-401-000-352	Insurance - Liability	270	254	255	217	289	431	142	49%	431	431	431	431
01-401-000-353	Insurance - Vehicle	403	455	455	406	541	684	143	26%	684	684	684	684
01-401-000-354	Insurance - Workers Comp.	2,318	876	753	716	796	550	(246)	-31%	550	550	550	550
01-401-000-420	Dues/Subscriptions/Memberships	6,586	7,586	6,100	3,298	5,100	5,100	-	0%	5,100	5,100	5,100	5,100
01-401-000-450	Contracted Services	12,065	16,554	16,000	10,064	61,685	62,185	500	1%	62,185	62,185	62,185	62,185
Total 401 EXECUTIVE		852,769	912,065	896,782	673,455	980,614	1,028,095	47,481	5%	1,056,671	1,086,938	1,120,072	1,154,480

**Upper Uwchlan Township
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
402 AUDIT													
01-402-000-450	Contracted Services	25,800	24,300	27,600	30,300	30,300	33,300	3,000	10%	34,965	36,713	38,549	40,476
Total 402 AUDIT		25,800	24,300	27,600	30,300	30,300	33,300	3,000	10%	34,965	36,713	38,549	40,476
403 TAX COLLECTION													
01-403-000-100	Tax Collector Wages	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-403-000-110	Deputy Treasurer Expense	8,115	12,709	11,000	11,640	13,000	13,000	-	13,000	13,000	13,000	13,000	13,000
01-403-000-150	Payroll Tax Expense	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-403-000-200	Supplies	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-403-000-215	Postage	-	111	-	-	-	-	-	#DIV/0!	-	-	-	-
01-403-000-350	Insurance - Bonding	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-403-000-450	Contracted Services	-	373	-	787	-	-	-	#DIV/0!	-	-	-	-
Total 403 TAX COLLECTION		8,115	13,193	11,000	12,427	13,000	13,000	-	0%	13,000	13,000	13,000	13,000
404 LEGAL													
01-404-000-305	Legal Fees CU - Reimbursable	21,373	341	500	1,838	500	500	-	0%	500	500	500	500
01-404-000-310	Legal Fees - Reimbursable	24,320	5,600	9,500	3,430	9,500	9,500	-	0%	9,500	9,500	9,500	9,500
01-404-000-311	Legal Fees - Non-Reimbursable	20,370	31,022	40,000	19,152	65,200	20,000	(45,200)	-69%	20,000	20,000	20,000	20,000
01-404-000-450	Contracted Services	2,301	-	5,000	10,089	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
Total 404 LEGAL		68,364	36,963	55,000	34,509	80,200	35,000	(45,200)	-56%	35,000	35,000	35,000	35,000
406 SEWER													
01-406-000-100	Wages	80,677	89,492	86,400	61,051	86,400	96,000	9,600	0%	96,000	96,000	96,000	96,000
01-406-000-150	Payroll Tax Expense	3,439	6,352	6,610	2,353	6,610	7,344	734	0%	7,344	7,344	7,344	7,344
01-406-000-151	Unemployment Tax	385	385	385	90	90	90	-	0%	90	90	90	90
01-406-000-101	Allocation to Municipal Authority	(84,501)	(96,229)	(93,395)	(63,494)	(93,100)	(103,434)	(10,334)	0%	(103,434)	(103,434)	(103,434)	(103,434)
Total 406 SEWER		-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
407 TECHNOLOGY													
01-407-000-200	Supplies	15	130	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-407-000-220	Software	63,379	60,358	88,747	48,594	88,748	88,000	(748)	-1%	88,000	88,000	88,000	88,000
01-407-000-222	Hardware	6,110	1,238	12,000	-	12,000	12,000	-	0%	6,000	6,000	6,000	6,000
01-407-000-240	Web Page	6,680	12,570	7,000	17,545	7,000	15,000	8,000	114%	15,000	15,000	15,000	15,000
01-407-000-450	Contracted Services	66,439	69,017	65,000	53,345	65,000	65,000	-	0%	65,000	65,000	65,000	65,000
Total 407 COMPUTER		142,623	143,313	174,747	119,484	174,748	182,000	7,252	4%	176,000	176,000	176,000	176,000
408 ENGINEERING													
01-408-000-305	Reimbursable Conditional Use	2,481	1,127	25,000	-	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-408-000-310	Engineering - Reimbursable	8,912	10,943	75,000	1,048	75,000	75,000	-	0%	100,000	100,000	100,000	100,000
01-408-000-311	Traffic Engineering	39,052	24,880	25,000	13,426	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-408-000-313	Engineering - Non-Reimbursable	68,796	121,353	30,000	46,063	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-408-000-364	Water Resource Protection Fee	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-408-000-366	Ordinance Update	-	-	4,500	-	4,500	4,500	-	0%	4,500	4,500	4,500	4,500
01-408-000-367	General Planning	16,347	31,741	10,000	23,858	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-408-000-368	MS-4 Expenses	6,166	13,812	-	12,233	-	-	-	#DIV/0!	-	-	-	-
01-408-000-369	Reimbursable Traffic Signals	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-408-000-370	Reimbursable Advertising	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 408 ENGINEERING		141,754	203,856	169,500	96,628	169,500	169,500	-	0%	194,500	194,500	194,500	194,500

**Upper Uwchlan Township
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
409 TOWNSHIP PROPERTIES													
<i>PUBLIC WORKS BUILDING</i>													
01-409-001-200	Supplies	680	2,276	2,000	1,549	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-409-001-231	Propane & Heating	481	6,497	15,000	12,517	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-409-001-250	Maintenance & Repairs	26,481	3,366	20,500	9,700	20,500	12,000	(8,500)	-41%	12,000	12,000	12,000	12,000
01-409-001-320	Telephone	5,003	3,128	4,000	2,544	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
01-409-001-351	Insurance - Property	20,766	32,774	32,774	24,939	33,252	25,155	(8,097)	-24%	25,155	25,155	25,155	25,155
01-409-001-360	Utilities	6,254	8,887	10,000	7,460	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-409-001-450	Contracted Services	14,212	10,515	12,000	9,640	12,000	10,000	(2,000)	-17%	10,000	10,000	10,000	10,000
Total 409-001 PUBLIC WORKS BUILDING		73,877	67,443	96,274	68,349	96,752	78,155	(18,597)	-19%	78,155	78,155	78,155	78,155
<i>TOWNSHIP BUILDING - 128 /144 BYERS RD</i>													
01-409-002-200	Supplies	-	-	-	-	-	2,000	2,000	#DIV/0!	2,000	2,000	2,000	2,000
01-409-002-250	Maintenance & Repairs	-	-	-	95	-	3,000	3,000	#DIV/0!	3,000	3,000	3,000	3,000
01-409-002-320	Telephone	-	-	-	-	-	7,000	7,000	#DIV/0!	7,000	7,000	7,000	7,000
01-409-002-351	Insurance - Property	-	-	-	-	-	10,000	10,000	#DIV/0!	10,000	10,000	10,000	10,000
01-409-002-360	Utilities	-	-	-	210	-	20,000	20,000	#DIV/0!	20,000	20,000	20,000	20,000
01-409-002-450	Contracted Services	-	-	-	-	-	20,000	20,000	#DIV/0!	20,000	20,000	20,000	20,000
		-	-	-	305	-	62,000	62,000	#DIV/0!	62,000	62,000	62,000	62,000
<i>TOWNSHIP BUILDING -140 POTTSTOWN PIKE</i>													
01-409-003-200	Supplies	3,227	2,390	4,000	937	4,000	2,000	(2,000)	-50%	2,000	2,000	2,000	2,000
01-409-003-231	Propane & Heating Oil	-	8,247	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-409-003-250	Maintenance & Repairs	13,313	-	3,000	1,497	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-409-003-320	Telephone	11,757	12,858	7,000	9,387	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
01-409-003-351	Insurance - Property	24,227	38,236	38,236	29,095	38,793	29,348	(9,445)	-24%	29,348	29,348	29,348	29,348
01-409-003-360	Utilities	20,540	24,354	25,000	18,917	25,000	25,000	-	0%	20,000	20,000	20,000	20,000
01-409-003-380	Rent	-	-	-	-	-	-	-	0%	-	-	-	-
01-409-003-385	Relocation Costs	-	-	-	-	-	-	-	0%	-	-	-	-
01-409-003-450	Contracted Services	31,662	31,142	40,000	33,048	40,000	50,440	10,440	26%	50,440	50,440	50,440	50,440
Total 409-003 TOWNSHIP BUILDING		104,726	117,227	122,236	92,881	122,793	121,788	(1,005)	-1%	116,788	116,788	116,788	116,788
<i>MILFORD ROAD BUILDING</i>													
01-409-004-200	Supplies	814	-	500	-	500	500	-	0%	500	500	500	500
01-409-004-231	Propane & Heating Oil	62	4,326	2,000	(1,344)	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-409-004-250	Maintenance & Repairs	390	349	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-409-004-320	Telephone	3,721	3,619	3,000	2,610	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-409-004-351	Insurance - Property	3,461	5,462	5,462	4,156	5,542	4,193	(1,349)	-24%	4,193	4,193	4,193	4,193
01-409-004-360	Utilities	1,138	1,249	2,000	1,150	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-409-004-450	Contracted Services	1,567	-	5,000	-	5,000	1,000	(4,000)	-80%	1,000	1,000	1,000	1,000
Total 409-004 MILFORD ROAD		11,153	15,005	22,962	6,572	23,042	17,693	(5,349)	-23%	16,693	16,693	16,693	16,693
Total 409 TOWNSHIP PROPERTIES TOTAL		189,756	199,675	241,472	168,107	242,587	279,635	37,048	15%	273,635	273,635	273,635	273,635

**Upper Uwchlan Township
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
410 POLICE EXPENSES													
01-410-000-100	Police Wages	1,794,691	1,967,398	1,925,485	1,430,727	2,009,903	2,169,764	159,861	8%	-	-	-	-
01-410-000-105	Police Wages - Part Time	-	-	-	27,644	45,000	45,000	-	0%	45,000	45,000	45,000	45,000
01-410-000-110	Police Wages - WC Reimbursement	-	-	-	-	-	-	-	0%	-	-	-	-
01-410-000-150	Payroll Tax Expense	151,756	168,822	147,300	120,115	157,200	169,429	12,229	8%	481,412	491,040	500,861	510,878
01-410-000-151	Unemployment Compensation	6,890	6,610	7,315	1,744	1,800	1,710	(90)	-5%	1,710	1,710	1,710	1,710
01-410-000-156	Employee Benefit Expense	432,218	425,929	390,278	318,948	401,259	453,645	52,386	13%	476,327	500,143	525,151	551,408
01-410-000-158	Medical Expense Reimbursement	12,579	7,146	10,000	5,547	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-159	Employer HSA Contribution	39,000	52,800	49,600	52,250	52,250	94,100	41,850	80%	94,100	94,100	94,100	94,100
01-410-000-160	Pension Expense	252,675	393,809	395,763	418,855	418,855	297,814	(121,041)	-29%	-	-	-	-
01-410-000-161	Pension Expense-Non Uniform	-	1,826	2,605	2,719	2,719	2,982	263	10%	3,072	3,164	3,259	3,357
01-410-000-165	Employer 457 Match	32,000	32,000	36,000	-	36,000	51,000	15,000	42%	51,000	51,000	51,000	51,000
01-410-000-174	Tuition Reimbursement	13,773	16,276	12,000	4,011	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-410-000-181	Longevity Pay	32,500	33,300	33,300	27,100	34,100	34,100	-	0%	-	-	-	-
01-410-000-182	Education Incentive	4,250	6,000	4,250	6,250	5,750	6,500	750	13%	6,500	6,500	6,500	6,500
01-410-000-183	Overtime - Patrol Functions	48,191	49,655	45,000	31,085	45,000	36,646	(8,354)	-19%	36,646	36,646	36,646	36,646
01-410-000-183	Overtime - Shift Coverage	40,490	48,755	38,000	18,271	38,000	20,000	(18,000)	-47%	20,000	20,000	20,000	20,000
01-410-000-183	Overtime - Holiday Worked	30,442	32,122	35,236	29,615	35,236	40,000	4,764	14%	40,000	40,000	40,000	40,000
01-410-000-186	PD Overtime Reimbursement	-	4,573	-	3,020	-	4,000	4,000	#DIV/0!	4,000	4,000	4,000	4,000
01-410-000-187	Court Time Wages	11,738	10,962	14,000	12,049	14,000	14,000	-	0%	14,000	14,000	14,000	14,000
01-410-000-190	COVID Pay	10,750	12,975	-	-	-	-	-	#DIV/0!	-	-	-	-
01-410-000-191	Uniform & Boot Allowances	14,550	17,550	16,350	17,375	17,550	17,550	-	0%	17,550	17,550	17,550	17,550
01-410-000-200	General Supplies	13,385	6,838	12,000	5,908	12,000	10,000	(2,000)	-17%	10,000	10,000	10,000	10,000
01-410-000-215	Postage	769	878	750	26	750	750	-	0%	750	750	750	750
01-410-000-221	K-9 Expense	-	-	-	23,488	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-410-000-230	Gasoline & Oil	58,116	53,509	50,000	42,369	50,000	50,000	-	0%	50,000	50,000	50,000	50,000
01-410-000-235	Vehicle Maintenance	32,330	22,542	20,000	31,332	20,000	30,000	10,000	50%	30,000	30,000	30,000	30,000
01-410-000-238	Clothing/Uniforms	34,147	7,949	22,000	19,459	17,000	10,000	(7,000)	-41%	10,000	10,000	10,000	10,000
01-410-000-250	Maintenance & Repairs	1,979	22,244	-	-	-	-	-	#DIV/0!	-	-	-	-
01-410-000-260	Small Tools & Equipment	18,190	18,078	20,000	1,579	17,000	14,629	(2,371)	-14%	14,629	14,629	14,629	14,629
01-410-000-270	Tactical Supplies	-	21,651	-	11,140	-	5,000	5,000	#DIV/0!	5,000	5,000	5,000	5,000
01-410-000-311	Non-Reimbursable Legal	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-410-000-316	Training & Seminars	20,538	12,946	15,000	14,108	28,838	35,075	6,237	22%	15,000	15,000	15,000	15,000
01-410-000-317	Parking & Travel	740	1,116	1,000	2,280	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-410-000-320	Telephone	6,493	5,681	7,000	6,156	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
01-410-000-322	Ipad Expense	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-410-000-327	Radio Equipment M & R	-	927	1,000	949	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-410-000-340	Public Relations	10,766	11,692	10,000	9,549	10,000	13,000	3,000	30%	13,000	13,000	13,000	13,000
01-410-000-342	Police Accreditation	1,449	1,300	4,000	2,010	4,000	4,000	-	0%	3,000	3,000	3,000	3,000
01-410-000-352	Insurance - Liability	13,507	13,542	13,542	15,511	15,511	19,964	4,453	29%	19,964	19,964	19,964	19,964
01-410-000-353	Insurance - Vehicles	2,012	1,608	1,608	2,649	2,649	3,555	906	34%	3,555	3,555	3,555	3,555
01-410-000-354	Insurance - Workers Comp.	50,228	55,196	47,423	50,155	50,155	34,637	(15,518)	-31%	35,677	36,747	37,849	38,985
01-410-000-420	Dues/Subscriptions/Memberships	1,768	729	1,000	1,635	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-410-000-450	Contracted Services	26,813	41,630	59,224	21,028	53,064	68,200	15,136	29%	68,200	68,200	68,200	68,200
01-410-000-740	Computer/Furniture	10,049	6,589	8,000	3,758	7,000	8,000	1,000	14%	8,000	8,000	8,000	8,000
Total 410 POLICE EXPENSES		3,231,772	3,595,153	3,456,029	2,792,414	3,646,589	3,809,050	162,461	4%	1,622,091	1,656,698	1,692,723	1,730,231
411 - FIRE													
01-411-000-316	Training & Seminars	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-354	Insurance - Workers Comp.	7,669	-	11,100	32,525	7,100	15,200	8,100	114%	15,200	15,200	15,200	15,200
01-411-000-420	Dues/Subscriptions/Memberships	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-450	Contracted Services	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-411-000-451	Hydrant Expenses - Aqua	93,756	77,697	70,000	69,625	70,000	90,000	20,000	29%	90,000	90,000	90,000	90,000
01-411-001-001	Contributions - Ludwig's	99,196	99,196	99,196	99,196	99,196	99,196	-	0%	99,196	99,196	99,196	99,196
01-411-001-002	Contributions - Lionville	99,360	99,360	99,360	99,360	99,360	99,360	-	0%	99,360	99,360	99,360	99,360
01-411-001-003	Contributions - Lionville Capital	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-

**Upper Uwchlan Township
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
01-411-001-004	Contributions - Glenmoore	11,435	11,435	11,435	11,435	11,435	11,435	-	0%	11,435	11,435	11,435	11,435
01-411-001-005	Contributions - E. Brandywine	21,279	21,279	46,279	23,140	46,279	21,279	(25,000)	-54%	21,279	21,279	21,279	21,279
01-411-001-006	Reimbursement - Uwchlan Twp.	-	7,106	2,300	-	2,300	2,300	-	0%	2,300	2,300	2,300	2,300
01-411-001-007	Reimbursement - E. Brandywine Twp.	606	1,045	200	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-411-002-530	Contributions - Fire Relief Funds	113,023	117,433	110,000	125,601	110,000	110,000	-	0%	110,000	110,000	110,000	110,000
Total 411 FIRE		446,324	434,551	449,870	460,882	446,670	449,770	3,100	1%	449,770	449,770	449,770	449,770
412 AMBULANCE													
01-412-000-540	Uwchlan Ambulance	58,000	64,000	58,000	85,000	85,000	125,000	40,000	47%	125,000	125,000	125,000	125,000
01-412-000-544	Uwchlan Ambulance - Capital	10,000	26,000	-	30,000	-	-	-	#DIV/0!	-	-	-	-
Total 412 AMBULANCE		68,000	90,000	58,000	115,000	85,000	125,000	40,000	47%	125,000	125,000	125,000	125,000
Total 411-412 FIRE and AMBULANCE		514,324	524,551	507,870	575,882	531,670	574,770	43,100	8%	574,770	574,770	574,770	574,770
413 CODES ADMINISTRATION													
01-413-000-100	Code Administrator Wages	283,317	283,461	278,777	203,204	287,140	296,063	8,923	3%	304,945	314,093	323,516	333,222
01-413-000-150	Payroll Tax Expense	22,487	22,919	21,326	15,845	21,966	22,649	683	3%	23,328	24,028	24,749	26,642
01-413-000-151	Unemployment Compensation	1,427	1,174	1,540	270	270	270	-	0%	270	270	270	270
01-413-000-156	Employee Benefit Expense	56,330	48,791	49,641	37,049	51,338	53,397	2,059	4%	56,067	58,870	61,814	64,904
01-413-000-159	Employer HSA Contribution	7,500	8,000	8,000	8,250	8,250	15,000	6,750	82%	15,000	15,000	15,000	15,000
01-413-000-160	Pension Expense	19,102	31,694	31,805	32,357	32,357	27,111	(5,246)	-16%	27,925	28,762	29,625	30,514
01-413-000-165	Employer 457 Match	6,000	6,000	6,000	-	6,000	9,000	3,000	50%	9,000	9,000	9,000	9,000
01-413-000-181	Longevity Pay	5,400	5,700	5,700	6,000	6,750	6,900	150	2%	7,050	7,200	7,350	7,500
01-413-000-183	Overtime	2,497	1,796	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-413-000-200	Supplies	2,026	527	2,000	2,137	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-413-000-230	Gasoline & Oil	2,976	3,298	3,400	2,591	3,600	3,600	-	0%	3,600	3,600	3,600	3,600
01-413-000-235	Vehicle Maintenance	1,361	1,244	1,500	-	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-413-000-316	Training & Seminars	957	503	3,000	1,038	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-413-000-317	Parking & Travel	16	92	250	-	400	400	-	0%	400	400	400	400
01-413-000-320	Telephone	1,759	717	3,000	884	3,100	2,500	(600)	-19%	2,500	2,500	2,500	2,500
01-413-000-322	Ipad Expense	115	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-413-000-352	Insurance - Liability	270	255	255	289	289	431	142	49%	431	431	431	431
01-413-000-353	Insurance - Vehicles	403	455	455	541	541	684	143	26%	684	684	684	684
01-413-000-354	Insurance - Workers Comp.	2,318	876	753	796	796	550	(246)	-31%	550	550	550	550
01-413-000-420	Dues/Subscriptions/Memberships	422	1,824	1,500	290	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-413-000-450	Contracted Services	5,470	3,681	5,600	2,680	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-413-000-460	Meetings & Conferences	-	40	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 413 CODES ADMINISTRATION		422,153	423,047	427,502	314,221	437,997	453,755	15,758	4%	466,949	480,588	494,688	510,417
414 PLANNING & ZONING													
<u>General Planning</u>													
01-414-001-116	Compensation	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-414-001-200	Supplies	480	428	500	-	500	500	-	0%	500	500	500	500
01-414-001-301	Court Reporter	692	930	1,500	400	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-414-001-315	Legal Fees	7,830	-	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-365	Comp Plan Update	43,511	26,544	25,000	14,552	25,000	25,000	-	0%	-	-	-	-
01-414-001-366	Ordinance Update	-	-	20,000	-	20,000	20,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-367	General Planning	-	-	3,000	-	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-414-001-368	Advertising	1,398	2,334	500	3,119	500	500	-	0%	500	500	500	500
01-414-001-451	Act 209	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 414-001 Planning		53,911	30,236	53,500	18,071	53,500	53,500	-	0%	11,500	11,500	11,500	11,500

**Upper Uwchlan Township
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
<u>Village Concept</u>													
01-414-002-367	General Planning	59,171	11,490	1,000	19,428	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 414-002 Village Concept		59,171	11,490	1,000	19,428	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
<u>Zoning</u>													
01-414-003-100	Zoning Board Compensation	-	-	800	-	800	800	-	0%	800	800	800	800
01-414-003-301	Court Reporter	1,463	3,752	2,000	1,222	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-315	Legal Fees	2,565	90	6,000	2,916	6,000	6,000	-	0%	2,000	2,000	2,000	2,000
01-414-003-450	Contracted Services	-	-	1,000	1,605	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
Total 414-003 Zoning		4,028	3,842	9,800	5,743	9,800	9,800	-	0%	5,800	5,800	5,800	5,800
Total 414 PLANNING & ZONING		117,110	45,568	64,300	43,242	64,300	64,300	-	0%	18,300	18,300	18,300	18,300
415 EMERGENCY OPERATIONS													
01-415-000-200	Supplies	2,699	2,038	3,100	7,506	3,100	3,100	-	0%	2,000	2,000	2,000	2,000
01-415-000-260	Small Tools & Equipment	15	3,561	12,500	3,393	23,500	12,000	(11,500)	-49%	500	500	500	500
01-415-000-316	Training & Seminars	1,242	451	1,250	247	1,250	1,250	-	0%	1,250	1,250	1,250	1,250
01-415-000-317	Parking & Travel	220	611	500	777	500	500	-	0%	500	500	500	500
01-415-000-320	Telephone	-	-	250	-	250	250	-	0%	250	250	250	250
01-415-000-330	Other Services/Charges	-	75	350	-	350	350	-	0%	350	350	350	350
01-415-000-420	Dues/Subscriptions/Memberships	216	250	250	442	250	250	-	0%	250	250	250	250
01-415-000-450	Contracted Services	-	-	500	36	500	500	-	0%	500	500	500	500
01-415-000-740	Computer/Furniture	-	-	250	1,029	750	750	-	0%	750	750	750	750
Total 415 EMERGENCY OPERATIONS		4,392	6,986	18,950	13,430	30,450	18,950	(11,500)	-38%	6,350	6,350	6,350	6,350
422 - 456 OTHER SERVICES													
01-422-000-530	SPCA Contract	4,508	8,515	9,200	12,871	9,200	9,760	560	6%	10,053	10,355	10,665	10,985
01-422-000-601	DARC	24,189	24,189	25,398	24,189	25,398	25,398	-	0%	25,398	25,398	25,398	25,398
01-422-000-603	Downingtown Senior Center	2,000	2,000	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-422-000-605	Natural Lands Trust	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-456-000-530	Contributions - Library	5,000	5,000	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
		35,697	39,704	41,598	37,060	41,598	42,158	560	1%	42,451	42,753	43,063	43,383
Total EMERGENCY & OTHER		40,089	46,690	60,548	50,490	72,048	61,108	(10,940)	-15%	48,801	49,103	49,413	49,733
433 SIGNS													
01-433-000-200	Supplies	5,316	3,810	8,000	2,411	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-433-000-450	Contracted Services	-	191	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
		5,316	4,001	9,000	2,411	9,000	9,000	-	0%	9,000	9,000	9,000	9,000
434 SIGNALS													
01-434-000-450	Contracted Services	32,648	10,604	35,200	7,105	64,200	20,000	(44,200)	-69%	25,000	25,000	25,000	25,000
		32,648	10,604	35,200	7,105	64,200	20,000	(44,200)	-69%	25,000	25,000	25,000	25,000

**Upper Uwchlan Township
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
438 PUBLIC WORKS													
01-438-000-100	Public Works Wages	491,291	549,392	528,236	400,769	573,611	608,145	34,534	6%	626,389	645,181	664,536	664,536
01-438-000-101	Employee Cost Allocated	(23,437)	(24,910)	(23,228)	(19,388)	(24,988)	(24,945)	43	0%	(25,693)		-	-
01-438-000-150	Payroll Tax Expense	39,313	46,120	40,410	32,737	43,881	46,523	2,642	6%	47,919	49,356	50,837	50,837
01-438-000-151	Unemployment Compensation	3,169	3,465	3,080	720	720	720	-	0%	720	720	720	720
01-438-000-156	Employee Benefit Expense	203,720	178,774	157,196	121,344	183,658	175,124	(8,534)	-5%	183,881	193,075	202,728	212,865
01-438-000-159	Employer HSA Contribution	18,000	20,800	17,600	24,750	21,450	39,000	17,550	82%	39,000	39,000	39,000	39,000
01-438-000-160	Pension Expense	36,499	40,207	39,471	42,924	42,924	41,826	(1,098)	-3%	43,081	44,374	45,705	47,076
01-410-000-165	Employer 457 Match	14,000	16,000	14,000	-	16,000	24,000	8,000	50%	24,000	24,000	24,000	24,000
01-438-000-181	Longevity	6,150	6,750	6,750	6,300	7,350	8,700	1,350	18%	10,950	11,700	12,600	14,250
01-438-000-183	Overtime Wages	5,834	16,498	26,000	22,648	26,000	26,000	-	0%	26,000	26,000	26,000	26,000
01-438-000-200	Supplies	64,852	23,025	40,000	40,390	40,000	40,000	-	0%	40,000	40,000	40,000	40,000
01-438-000-205	Meals and Meal Allowances	143	93	600	-	600	600	-	0%	600	600	600	600
01-438-000-230	Gasoline & Oil	37,872	38,182	45,000	26,650	45,000	45,000	-	0%	45,000	45,000	45,000	45,000
01-438-000-235	Vehicle Maintenance	28,507	29,957	22,000	36,767	30,000	40,000	10,000	33%	25,000	25,000	25,000	25,000
01-438-000-238	Uniforms	5,667	5,973	6,000	5,056	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-438-000-245	Highway Supplies	12,644	29,887	35,000	16,095	35,000	35,000	-	0%	35,000	35,000	35,000	35,000
01-438-000-260	Small Tools & Equipment	9,701	13,868	16,000	6,014	16,000	16,000	-	0%	16,000	16,000	16,000	16,000
01-438-000-316	Training & Seminars	4,391	4,631	7,500	2,924	7,500	7,500	-	0%	7,500	7,500	7,500	7,500
01-438-000-317	Parking and Travel	137	238	800	53	800	800	-	0%	800	800	800	800
01-438-000-320	Telephone	4,161	1,988	4,300	851	4,300	4,300	-	0%	4,300	4,300	4,300	4,300
01-438-000-322	Ipad Expense	523	756	1,200	225	1,200	1,200	-	0%	1,200	1,200	1,200	1,200
01-438-000-341	Advertising	1,562	-	-	317	-	-	-	0%	-	-	-	-
01-438-000-342	Accreditation	337	400	5,000	-	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-438-000-352	Insurance - Liability	1,439	1,456	1,456	1,514	1,514	1,802	289	19%	1,802	1,802	1,802	1,802
01-438-000-353	Insurance - Vehicles	1,611	1,821	1,821	2,164	2,164	2,737	573	26%	2,737	2,737	2,737	2,737
01-438-000-354	Insurance - Workers Comp.	12,364	15,770	13,550	14,330	14,330	9,896	(4,434)	-31%	10,193	10,499	10,814	11,138
01-438-000-420	Dues/Subscriptions/Memberships	370	601	400	410	500	500	-	0%	500	500	500	500
01-438-000-450	Contracted Services	75,897	48,516	98,600	15,711	87,100	87,100	-	0%	87,100	87,100	87,100	87,100
01-438-000-463	Miscellaneous	-	-	-	-	-	-	-	0%	-	-	-	-
01-438-000-720	Road Resurfacing			-	-	10,000	10,000	-	100%	10,000	10,000	10,000	10,000
		1,056,717	1,070,258	1,108,742	802,275	1,197,614	1,258,529	60,915	5%	1,274,979	1,332,443	1,365,479	1,378,961

**Upper Uwchlan Township
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
<u>Public Works - Facilities Division</u>													
01-438-001-100	Public Works Wages-Facilities Div.	232,437	251,247	256,815	199,415	266,399	273,774	7,375	3%	281,987	290,447	299,160	308,135
01-438-001-101	PW Facilities Costs Allocated	(216,167)	(233,142)	(233,204)	(198,446)	(242,429)	(250,658)	(8,229)	3%	(250,658)	(250,658)	(250,658)	(250,658)
01-438-001-150	Payroll Tax Expense	18,828	20,862	19,646	16,339	20,380	20,944	564	3%	21,572	22,219	22,886	21,572
01-438-001-151	Unemployment Compensation	2,965	3,178	2,830	553	630	630	-	0%	630	630	630	630
01-438-001-156	Employee Benefit Expense	38,964	29,427	44,429	22,570	45,839	41,390	(4,449)	-10%	43,460	45,633	47,914	50,310
01-438-001-159	Employer HSA Contribution	7,500	8,000	8,000	9,900	8,250	9,000	750	9%	9,000	9,000	9,000	9,000
01-438-001-160	Pension Expense	11,338	16,141	15,663	16,808	16,808	15,603	(1,206)	-7%	16,071	16,553	17,050	17,561
01-438-000-165	Employer 457 Match	6,000	4,000	6,000	-	6,000	9,000	3,000	50%	9,000	9,000	9,000	9,000
01-438-001-181	Longevity	3,450	3,750	3,450	4,050	4,050	4,350	300	7%	4,650	4,800	4,950	5,850
01-438-001-183	Overtime Wages	4,786	9,133	8,000	9,473	8,000	8,000	-	0%	8,000	8,000	8,000	8,000
01-438-001-200	Supplies	1,141	2,449	2,500	2,427	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-438-001-230	Gasoline & Oil	20,028	11,094	18,000	8,655	18,000	18,000	-	0%	18,000	18,000	18,000	18,000
01-438-001-235	Vehicle Maintenance	10,872	15,030	8,500	8,165	15,000	15,000	-	0%	15,000	15,000	15,000	15,000
01-438-001-238	Uniforms	1,555	1,414	1,500	-	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-438-001-260	Small Tools & Equipment	272	207	500	518	500	500	-	0%	500	500	500	500
01-438-001-316	Training & Seminars	233	-	1,600	-	1,600	1,600	-	0%	1,600	1,600	1,600	1,600
01-438-001-352	Insurance - Liability	1,439	1,456	1,456	1,514	1,514	1,802	289	19%	1,802	1,802	1,802	1,802
01-438-001-353	Insurance - Vehicles	1,611	1,821	1,821	2,164	2,164	2,737	573	26%	2,737	2,737	2,737	2,737
01-438-001-354	Insurance - Workers Comp.	6,182	10,514	9,033	9,553	9,553	6,598	(2,956)	-31%	6,598	6,598	6,598	6,598
01-438-001-450	Contracted Services	-	240	-	70	-	-	-	0%	-	-	-	-
		153,434	156,821	176,539	113,728	186,257	182,269	(3,988)	-2%	193,948	205,860	218,168	229,637
Total 438 PUBLIC WORKS		1,210,151	1,227,079	1,285,281	916,003	1,383,871	1,440,798	56,927	4%	1,468,927	1,538,304	1,583,648	1,608,598
439 ROAD CONSTRUCTION													
01-439-000-752	East West Link	-	-	-	-	-	-	-	0%	-	-	-	-
		-	-	-	-	-	-	-	0%	-	-	-	-
454 PARK & RECREATION													
<u>Parks - General</u>													
01-454-000-150	Scholarships for Youth Groups	-	-	-	-	-	-	-	#DIV/0!	6,000	6,000	6,000	6,000
01-454-001-101	Park Wage Allocation	216,167	233,142	233,204	198,446	242,429	250,658	8,229	3%	250,658	250,658	250,658	250,658
01-454-001-200	Supplies	14,220	17,464	18,000	6,454	18,000	18,000	-	0%	18,000	18,000	18,000	18,000
01-454-001-201	Park & Rec Special Events	12,724	11,940	21,000	4,526	21,000	12,000	(9,000)	-43%	12,000	12,000	12,000	12,000
01-454-001-202	Block Party	37,875	35,945	30,000	26,258	30,000	30,000	-	0%	30,000	30,000	30,000	30,000
01-454-001-230	Gasoline & Oil	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-235	Vehicle Maintenance	543	224	4,000	-	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
01-454-001-250	Maintenance & Repairs	559	-	1,000	1,008	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-454-001-260	Small Tools & Equipment	368	5,973	6,500	39	6,500	6,500	-	0%	6,500	6,500	6,500	6,500
01-454-001-316	Training & Seminars	-	-	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
01-454-001-320	Telephone	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-340	Public Relations	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-001-354	Insurance - Workers Comp.	3,864	4,381	3,764	3,582	3,981	2,749	(1,232)	-31%	2,749	2,749	2,749	2,749
01-454-001-420	Dues/Subscriptions/Memberships	-	35	300	-	300	300	-	0%	-	-	-	-
01-454-001-450	Contracted Services	-	1,130	1,500	500	1,500	1,500	-	0%	1,500	1,500	1,500	1,500
		286,320	310,234	320,268	240,813	327,210	325,207	(2,003)	-1%	330,907	330,907	330,907	330,907

**Upper Uwchlan Township
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
<u>Hickory Park</u>													
01-454-002-200	Supplies - Hickory Park	10,170	4,565	6,000	2,888	6,000	6,000	-	0%	6,000	6,000	6,000	6,000
01-454-002-231	Propane	-	361	3,000	1,044	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
01-454-002-250	Maintenance & Repairs	4,754	9,569	8,000	9,427	8,000	8,000	-	0%	7,000	7,000	7,000	7,000
01-454-002-351	Insurance - Property	6,922	10,925	10,925	8,313	11,084	8,385	(2,699)	-24%	8,385	8,385	8,385	8,385
01-454-002-360	Utilities	3,170	3,385	5,000	2,462	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
01-454-002-450	Contracted Services	59,180	67,078	38,000	29,628	38,000	38,000	-	0%	38,000	38,000	38,000	38,000
		84,196	95,883	70,925	53,762	70,084	67,385	(2,699)	-4%	66,385	66,385	66,385	66,385
<u>Fellowship Fields</u>													
01-454-003-200	Supplies	1,147	1,296	3,000	46	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
01-454-003-250	Maintenance & Repairs	5,567	10,012	10,000	914	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
01-454-003-312	Engineering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-003-320	Telephone	1,500	1,500	2,500	1,124	2,500	2,500	-	0%	2,500	2,500	2,500	2,500
01-454-003-351	Insurance - Property	6,922	10,925	10,925	8,313	11,084	8,385	(2,699)	-24%	8,385	8,385	8,385	8,385
01-454-003-360	Utilities	14,160	11,997	12,000	4,952	12,000	12,000	-	0%	12,000	12,000	12,000	12,000
01-454-003-450	Contracted Services	26,331	25,599	20,000	27,266	20,000	20,000	-	0%	15,000	15,000	15,000	15,000
		55,627	61,329	58,425	42,615	58,584	55,885	(2,699)	-5%	50,885	50,885	50,885	50,885
<u>Larkins Field</u>													
01-454-004-200	Supplies	22	-	500	-	500	500	-	0%	500	500	500	500
01-454-004-250	Maintenance & Repairs	-	513	500	64	500	500	-	0%	500	500	500	500
01-454-004-312	Engineering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
01-454-004-450	Contracted Services	3,985	1,950	3,000	3,831	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
		4,007	2,463	4,000	3,895	4,000	4,000	-	0%	4,000	4,000	4,000	4,000
<u>Upland Farms</u>													
01-454-005-200	Supplies	8,556	8,053	7,500	3,312	7,500	5,000	(2,500)	-33%	1,000	1,000	1,000	1,000
01-454-005-231	Propane & Heating Oil	390	3,109	5,000	3,198	2,500	5,000	2,500	100%	5,000	5,000	5,000	5,000
01-454-005-250	Maintenance & Repairs	43,513	13,918	30,000	12,457	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
01-454-005-351	Insurance - Property	6,922	10,925	10,925	8,313	11,084	8,385	(2,699)	-24%	8,385	8,385	8,385	8,385
01-454-005-360	Utilities	20,121	23,359	15,000	17,704	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-454-005-450	Contracted Services	13,434	31,080	20,000	13,936	25,000	25,000	-	0%	25,000	25,000	25,000	25,000
01-454-005-513	Engineering Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		92,936	90,444	88,425	58,920	91,084	88,385	(2,699)	-3%	84,385	84,385	84,385	84,385
Total Individual Parks		236,766	250,119	221,775	159,192	223,752	215,655	(8,097)	-4%	205,655	205,655	205,655	205,655
Total 454 PARK & RECREATION		523,086	560,353	542,043	400,005	550,962	540,862	(10,100)	-2%	536,562	536,562	536,562	536,562
455 ENVIRONMENTAL ADVISORY COUNCIL													
01-455-000-450	Contracted Services	10,438	7,664	10,000	5,361	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
		10,438	7,664	10,000	5,361	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
459 HISTORICAL COMMISSIONS													
01-459-000-200	Supplies	11,980	2,211	2,500	730	2,500	2,500	-	0%	1,000	1,000	1,000	1,000
01-459-000-320	Telephone	-	-	1,000	-	250	250	-	0%	1,000	1,000	1,000	1,000
01-459-000-450	Contracted Services	4,062	275	1,500	650	14,500	10,000	(4,500)	-31%	10,000	10,000	10,000	10,000
		16,042	2,486	5,000	1,380	17,250	12,750	(4,500)	-26%	12,000	12,000	12,000	12,000

**Upper Uwchlan Township
2026 Budget**

	Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2023	2024	2024	2025	2025	2026	'25 Budget	Inc/(Dec)	2027	2028	2029	2030
TOTAL EXPENSES BEFORE OPERATING TRANSFERS	7,635,548	8,061,968	8,065,867	6,305,671	8,554,612	8,827,149	272,537	3%	6,666,397	6,816,336	6,949,454	7,066,664
NET INCOME BEFORE TRANSFERS	1,378,365	1,942,314	147,308	1,025,117	137	79,520	79,383	57961%	2,432,450	2,382,635	2,352,695	2,340,256
492 OPERATING TRANSFERS												
01-492-000-030 Transfer to Capital Acquisition Fund:		(1,538,809)		(2,414,095)		-						
From Turf Field cash account			-	-	-	-	-	#DIV/0!	-	-	-	-
Other	(884,064)		(450,000)	-	(860,000)	(1,480,000)	(620,000)	72%	(200,000)	(200,000)	(200,000)	(200,000)
01-492-000-036 Transfer to Water Resource Protection Fund	(300,000)	(172,329)	-	-	(186,000)	(90,000)	96,000	-52%	-	-	-	-
01-492-000-050 Transfer to Solid Waste Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Transfer to Developer's Escrow Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Transfer to Act 209 Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	(1,184,064)	(1,711,138)	(450,000)	(2,414,095)	(1,046,000)	(1,570,000)	(524,000)	50%	(200,000)	(200,000)	(200,000)	(200,000)
Total Expenditures	8,819,612	9,773,106	8,515,867	8,719,766	9,600,612	10,397,149	796,537	8%	6,866,397	7,016,336	7,149,454	7,266,664
Net Ordinary Income	194,301	231,176	(302,692)	(1,388,978)	(1,045,863)	(1,490,480)	(444,617)	43%	2,232,450	2,182,635	2,152,695	2,140,256

GENERAL FUND

GENERAL GOVERNMENT DEPARTMENT

MISSION

The mission of the Board of Supervisors of Upper Uwchlan Township is to provide effective, efficient and responsive local government to its residents through the establishment of policies that reflect the community's needs and goals. The Board of Supervisors places the health, safety and welfare of the residents above all other priorities.

The Board has appointed a Township Manager who is responsible for the day-to-day operation of the Township's administrative affairs.

DESCRIPTION OF SERVICES PROVIDED

The Township has a three-member Board of Supervisors. One member is elected during the local election, every other year, for a term of six years. The Board of Supervisors is responsible for the appointment of the Township Manager and various boards and commissions. The Supervisors establish municipal policy (in accordance with state law), determine the level of services provided in the Township, adopt an annual budget and set the municipal tax rate for the Township.

The current Board members are as follows:

		<u>Term Expires</u>
Chairperson	Jennifer F. Baxter	12/31/31
Vice-Chairman	Andrew P. Durkin	12/31/27
Member	Sandra M. D'Amico	12/31/29

The Board meets twice each month; the workshop is held on the second Tuesday afternoon at 4:00 PM and the business meeting of the Board is held on the third Monday evening of each month at 7:00 PM.

Public meetings and the semi-annual newsletter are an important part of the communication between the Board of Supervisors and the public. The Township's web site, Facebook and Twitter presence are also an efficient means of communicating events and policies to the residents of the Township. The Supervisors are very supportive of the Township's annual "Block Party" that is held the day before Father's Day every June on Route 100 in front of the Township building.

This department includes the compensation and related expenses for the Board of Supervisors as well as "general" government expenses that are not attributable to any specific department. Under the Second Class Township Code, the maximum annual salary for a supervisor in a township of our population is \$3,250. In 2024, the Pennsylvania State Legislature increased the maximum annual salary to \$5,450 – however supervisors who are currently in office are not eligible for the increase until after they are re-elected.

Members of the Upper Uwchlan Board of Supervisors also lend their experience and expertise to Chester County and the community, and enhance the Township's influence by their involvement and membership on various Boards:

- The Lord's Pantry, Downingtown (supplemental food program for needy families)
- Marsh Creek Eagles Football, Cheer – League Representative

Volunteer Groups Serving the Upper Uwchlan Community

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

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

ACCOMPLISHMENTS IN 2025

- No tax increase (since 2006)
- Reviewed and adopted the following 4 ordinances and/or amendments:
Volunteer Service Tax Credit, C1, C3 Zoning District amendments;
Traffic Signal Technical Specifications amendment; General Obligation Bond
- Reviewed and approved 2 conditional use applications: 116 Christine Drive short-term rental; 705 N. Reeds Road short-term rental
- Reviewed 4 and approved 2 subdivision/land development plans: Gunner Properties -160-180 Park Road; Byers Station Parcel 5C Lot 2B Phase 2 Amended PRD Plan; 500 Pottstown Pike – Porsche Service Center; 164 Byers Road - QBD
- Approved 5 land development escrow release requests: Preserve @ Marsh Creek Phase I (1), Phase II (1), Vantage Point Senior Living/Fieldstone at Chester Springs (1), 241 Park Road – Ducklings Daycare (2)
- Approved the 2026 Minimum Municipal Pension Obligation (MMO) for the Police and Non-Uniformed Pension Plans
- Approved/awarded contracts for the following:
 - Hickory Park Improvements
 - 2025 Milling and Paving
- Authorized the sale of Township equipment as a result of replacement: 2017 Scag mower, 2018 Scag mower, (8) Firestone large truck tires, John Deere tractor with boom mower
- Applied for the following Grants: Local Share Assessment (LSA) Grant – traffic signal improvements; LSA – UTV and trailer for Police Dept. (Oct.); LSA – wheel loader for Public Works Dept. (Oct.)

- The Planning Commission completed the process of updating the Township's Comprehensive Plan and various related Plans – Village Concept Plan, Village Design Guidelines, Active Transportation Plan – which involved members from all boards and commissions
- The Township office serves as a drop-off location for the Marine Corps. annual "Toys for Tots" toy drive – an estimated 900 items were donated by Upper Uwchlan Township residents in 2023
- Held the "15th Annual Block Party" on Route 100, which continues to grow each year!
- The Environmental Advisory Council and Park & Recreation Board sponsored successful special events: Easter Egg Hunt, (2) Litter Clean-Up, Earth Day Celebration, Live Music Summer Concert Series (4), Clothing Drive, Trunk-or-Treat, (2) E-Waste Collection / Shredding events, and the 9th Annual Tree Lighting Ceremony
- The Environmental Advisory Council and the Park & Recreation Board added Junior Members
- The Board of Supervisors liaisons met regularly with the Police and Public Works Departments.
- Established and outfitted a Uwchlan Ambulance substation at 520 Milford Road
- Established and outfitted a Community Emergency Response Trailer
- The Historical Commission continued to open the Upland Farm Farmhouse Museum from 1:00-4:00 p.m. the last Sunday of each month, as well as during several of the summer concerts.
- The Historical Commission continued their quarterly Lecture Series: "The Early Iron Age in Chester County", "Getting from Point A to Point B: A Short History of Transportation in Chester County", "Historic Architectural Styles of Chester County", and "The Early Pennsylvania Iron Ore Industry".
- The Township celebrated the accomplishments of the Glenmoore/Eagle Youth Association's (GEYA) 12 & Under Little League Baseball Team – Regional Champions who played in the Little League World Series.

GOALS FOR 2026

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

Staffing Statistics – as of the end of the year presented

	2026	2025	2024
Chairman	1	1	1
Vice-Chairman	1	1	1
Member	1	1	1
Total	3	3	3

2026 Budget Summary – General Government

	2026 Budget	Actual 2025 (9/30/25)	2025 Budget	2026 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$12,864	\$7,871	\$10,496	\$2,368	22.6%
Liability and Public Officials Bond	41,745	22,573	29,521	12,224	41.4%
All other	35,616	31,803	35,759	(143)	(0.4%)
Total	\$90,225	\$62,247	\$75,776	\$14,449	19.1%

Explanation of Major Changes**Property and Liability Insurance**

Insurance premiums decreased overall by 5% for 2026 due to a change in the underlying insurance company, however, the liability portion increased and this department receives the majority of the liability allocation which caused its expense to increase in 2026. The Township is a member of a consortium of local government agencies and premiums are managed to help contain members' costs.

STATISTICS

	2026	2025*	2024
Township meetings attended	72	54	74
Members attending PSATS	3 Supervisors, 5 Staff	3 Supervisors, 7 Staff, 2 EMPC	3 members, 6 Staff, 2 EMPC
Ordinances passed	4	4	5
Resolutions passed	6	9	18
Land development plan approvals	1	1	6
Conditional Use hearings or special meetings separate from regular meetings	3	2 conditional use hearings	3 conditional use hearings
Conditional Use approvals	2	2	3

*As of 9/30/25

GENERAL FUND

EXECUTIVE DEPARTMENT

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

The Executive department includes the Township Manager, Assistant Township Manager, Township Secretary, part-time administrative assistant, and the Finance Department. The Finance Department consists of the Treasurer, an Accounting Associate and an Accounts Payable/Utility Billing Associate. The seven staff members of the department work at the Township Building in Chester Springs, Pa. The following services are provided:

Township Manager

- Responsible for the proper and efficient administration of all township affairs
- Acts as the liaison between the residents of the township and the duly elected members of the Board of Supervisors
- Is the liaison with the EAC – prepares the monthly meeting agendas and supporting documents
- Voting delegate of the Chester County Tax Collection Committee (earned income tax)

Township Secretary

- Maintains the minutes of workshops and meetings of the Board of Supervisors, Planning Commission, Municipal Authority, Historical Commission, and all Township records
- Prepares the monthly meeting agendas and supporting document packets for the Board of Supervisors, Planning Commission, Municipal Authority, and Historical Commission
- Assists with all bid letting activities
- Assists with processes related to the adoption of Township Ordinances and Resolutions and maintenance of the Code of Upper Uwchlan Township
- Assists with Township website content
- Provides Public Notary services
- Open Records Officer, except for Police-related Requests
- Assists with the receipt, distribution, and reviews of conditional use applications and land development applications, coordinating meetings/hearings toward approval of same
- Liaison with the Planning Commission (PC), Municipal Authority (Authority), Historical Commission (HC), and Technology Advisory Board (TAB)
- All other activities as required

Assistant Township Manager

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

Treasurer/Finance Department

- Performs the Treasury function for the Township
 - Invests available cash at the instruction of the Board of Supervisors and Municipal Authority Board
 - Prepares monthly bank reconciliations
 - Issues real estate tax refunds to residents who have over-paid their taxes
 - Coordinates the collection of real estate taxes with Keystone Collections Group
- Handles all aspects of township utility billing for solid waste/recycling and sewer (for the Municipal Authority)
- Maintains the accounting records for the Township and Municipal Authority
- Receives vendor invoices, reviews for accuracy and prepares checks for signature
- Prepares invoices for field use and developers
- Prepares monthly financial statements for the Board of Supervisors and Authority Board
- Prepares the annual budget for the Township and Municipal Authority
- Prepares year-end financial statements, MD&A and statistical sections of the ACFR
- Functions as the Human Resource department for Township employees
- Maintains relationships with outside auditors and handles all other audits, including Liquid Fuels, pension, and workers compensation
- Member of the Township Pension Committee
- Alternate delegate to the Chester County Tax Collection Committee (earned income tax)

ACCOMPLISHMENTS IN 2025

- Continued coordination with the Pennsylvania Turnpike and pipeline companies on work association with the Turnpike widening project
- Assisted with the drafting, review, and adoption of the following ordinance amendments:
 - Volunteer Service Tax Credit
 - C1, C3 Zoning Districts – Amendment
 - Traffic Signal Technical Specifications – Amendment
 - Signs - Amendment
 - Short-Term Rentals - Amendment
 - General Obligation Bond Issuance
- Assisted with the drafting, review and adoption of nine (9) resolutions.
- Coordinated the review of four (4) subdivision and land development plans
- Coordinated the review of two (2) conditional use applications
- Coordinated and presented the following contracts to the Board of Supervisors for consideration:
 - HVAC upgrades, Chandeliers, Sound System at the Barn at Upland Farm
 - Architect for 144 Byers Road – Township Administration Offices
 - Hickory Park Improvements
 - 2025 Milling and Paving
- Received our twelfth consecutive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the 2025 Budget
- Prepared our tenth Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2024

GOALS FOR 2026Administration

- Continued coordination with Pennsylvania Turnpike personnel on the Turnpike Widening project
- Implement document scanning programs or services for electronic records retention.
- Guide/assist all Boards and Commissions with tasks related to the Township's Comprehensive Plan recommendations implementation.

Finance

- Continue to obtain additional training as warranted
- Continue to prepare an Annual Comprehensive Financial Report ("ACFR") each year
- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the December 31, 2025 Annual Report (ACFR)
- Receive the GFOA Distinguished Budget Award for the 2026 Budget
- Continue to develop and document policies in accordance with the GFOA Best Practices

Staffing Statistics – as of the end of each year presented

	2026	2025	2024
Full time:			
Township Manager	1	1	1
Assistant to Twp Mgr	1	1	-
Assistant Twp. Manager	-	-	1
Township Secretary	1	1	1
Treasurer	1	1	1
A/R and HR Associate	1	1	1
A/P Associate	1	1	1
Part time:			
Park & Rec Assistant	.5	.5	.5
Total	6.5	6.5	6.5

2026 Budget Summary – Executive

	2026 Budget	Actual 2025 (9/30/25)	2025 Budget	2026 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$924,996	\$633,712	\$878,299	\$46,697	5.3%
All other	103,100	39,743	102,315	785	0.8%
Total	\$1,028,095	\$673,455	\$980,614	\$47,481	4.8%

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

All non-uniformed personnel are budgeted for a 3% salary increase in 2026.

The employer matching contribution to the 457 Plan for non-uniform employees is \$3,000 per eligible employee. The match is available to all full-time employees who contribute a minimum of \$2,000 to the 457 Plan annually.

The Township's contribution to the HSA Plan for employee's medical benefits increased in 2026 for employees who are single or have a family status from \$1,500 and \$3,000, respectively to \$3,000 and \$6,000, respectively. This change was in conjunction with changes in the deductibles for the health insurance plan which resulted in a savings on insurance premiums of over \$50,000.

STATISTICS

	2026	2025*	2024
Township meetings attended	72	56	64
Meeting packages prepared	60	51	61
Conditional Use Applications processed	5	2	3
Subdivision and land development applications processed	3	4	6
Ordinance amendments: Discussed Adopted	6 discussed 4 adopted	5 discussed 4 adopted	6 discussed 5 adopted
Resolutions approved	7	9	18
Right to Know Requests	60	47	69
Bid packages prepared	5	3	3
Certifications issued for settlements (re-sale and refinancing)	150	95	110
Number of utility bills sent – solid waste (includes reminders)	4,900	4,826	4,595

	2026	2025*	2024
Number of solid waste bills paid through the on-line WIPP	1,400	1,299	1,231
Number of liens collected – solid waste	11	9	15
Number of utility bills sent – sewer	13,000	9,942	12,738
Number of sewer bills paid through the on-line WIPP	3,900	4,051	4,888
Number of liens collected - sewer	25	22	34
Utility payment processing - date of receipt to date processed <i>Peak time</i>	3 days	4 days	4 days
Utility payment processing – date of receipt to date processed <i>Off peak</i>	1 day	1 day	1 day
Notary services provided	55	62	76

*As of 9/30/25

PERFORMANCE MEASURES

Township Goals Supported:

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

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

 - Maintains an Unrestricted Fund Balance in the General Fund of not less than 35% of general operating expenditures (prior to any transfers to other Funds)
 - Maintains the highest possible bond rating for the size of the Township (Aa/1)
 - Annual budget is adopted in compliance with DCED guidelines
 - Township receives the Government Finance Officers Association (GFOA) Distinguished Budget Award
 - Township receives the Government Finance Officers Association Annual Comprehensive Financial Report award
 - Consistently produce high quality financial records which reduces annual audit cost
 - Change in healthcare costs in relation to the prior year

Governance*Increasing citizen involvement and communication via the Township's website*

	2024 Actual (10/31/2024)	2025 Actual (10/30/25)	2026 Projected
Total website visits	84,287	95,253	100,000
Year to year increase (%)	4.5%	13.0%	
Total individual page views	162,737	168,916	175,000
Year to year increase (%)	3.3%	3.8%	

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

	Expected Result	2024 Actual	2025 Actual	2026 Projected
Bond Rating	Aa/AA	Aa/AA	Aa/AA	Aa/AA

Maintaining Unrestricted Fund Balance in the General Fund

	Expected Result	2024 Actual	2025 Estimated	2026 Projected
Unrestricted Fund Balance		\$7,325,118	\$7,048,000	\$5,603,000
General Operating Expenditures		\$8,055,514	\$8,400,000	\$8,782,000
Fund balance as a percentage of operating expenses	>35%	90.9%	83.9%	63.8%

Adopting the annual budget in compliance with DCED guidelines

	Expected Result	2024 Actual	2025 Actual	2026 Projected
Budget adopted	100%	100%	100%	100%

GFOA Distinguished Budget Presentation Award

The GFOA issues this award to municipalities whose budgets meet the highest principles of governmental budgeting. The Township has received the award since 2014. From a total of 2,560 municipalities in Pennsylvania, only 16 municipalities received this award for the year ended in 2024.

	Expected Result	2024 Actual	2025 Actual	2026 Projected
Number of consecutive years receiving the GFOA Budget Presentation Award	100%	100% (11 years)	100% (12 years)	100% (13 years)

Annual Audited Financial Statements

The Township set a goal of improving its annual financial statements by moving from the state-mandated DCED format to full GAAP statements and finally to the highest level of governmental financial reporting, an Annual Comprehensive Financial Report ("ACFR"). The Township files a DCED report with the Commonwealth of Pennsylvania; beginning with December 31, 2016 and in each subsequent year, the Township has also prepared an ACFR.

	Expected Result	2024 Actual	2025 Estimated	2026 Projected
<i>Audit year end:</i>		<i>12/31/24</i>	<i>12/31/25</i>	<i>12/31/26</i>
DCED report	1	1	1	1
Annual Report	1	1	1	1
Receive GFOA award for the Annual Report	100%	9th year	10th year	11th year

Containment of Audit Costs

This measures the cost of all Township audits (Township, Municipal Authority and two pension plan audits) and the ability of the Finance department to contain those costs by preparing high quality financial statements and performing other tasks to assist the auditors.

(Note that the only costs reflected in the General Fund Budget are for the township audits)

	Expected Result	2024 Actual	2025 Estimated	2026 Projected
<i>Audit year end:</i>	<i>12/31/25</i>	<i>12/31/24</i>	<i>12/31/25</i>	<i>12/31/26</i>
Number of audits performed	4	4	4	4
Total cost	\$53,900	\$49,350	\$53,900	\$57,500
% time that actual fee is less than or equal to quoted fee	100%	100%	100%	100%

Change in Employee Healthcare Costs

The Township has been successful in containing employee healthcare costs by working with its insurer, Delaware Valley Health Trusts ("DVHT"), a consortium of municipalities and school districts to re-evaluate the plans and structure them in the most beneficial way to provide excellent quality care to employees and their families at a reasonable cost. The Township has placed all insurance (property, liability, Workers Compensation) with DVHT which offers discounts and credits, thus reducing overall insurance cost.

	Expected Result	2024 Actual	2025 Estimated	2026 Projected
Change in healthcare costs compared to prior year	3.8%	(7.3%)	TBD	3.8%

GENERAL FUND**AUDIT****DESCRIPTION OF SERVICES PROVIDED**

The Township has several elected auditors who, at their option, may review the Township's annual financial statements. The Board of Supervisors annually appoints a firm of certified public accountants to perform an audit of the Township's financial statements. The firm of Barbacane, Thornton & Company LLP has provided audit services to the Township and the Upper Uwchlan Township Municipal Authority since 2009.

ACCOMPLISHMENTS IN 2025

- Audited the Township's financial statements for the year ended December 31, 2024 and assisted the Township in preparing and filing its Annual Comprehensive Financial Report ("ACFR") resulting in the Township receiving its ninth consecutive "Certificate for Excellence in Reporting" award from the GFOA
- Audited the Township's Police and Non-Uniform Pension Plans for the year ended December 31, 2024
- Audited the Upper Uwchlan Township Municipal Authority for the year ended December 31, 2024

GOALS FOR 2026

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

2026 Budget Summary - Audit

	2026 Budget <i>(12/31/2025)</i>	Actual 2025 (9/30/25)	2025 Budget <i>(12/31/2024)</i>	2026 Increase (Decrease)	Percentage Change
Audits	\$33,300	\$30,300	\$30,300	\$3,000	9.9%
Total	\$33,300	\$30,300	\$30,300	\$3,000	9.9%

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

Explanation of Major Changes

The increase from a year ago is higher than the usual increase of approximately 5 – 6%. There are fewer accounting majors graduating from college which has pushed up salary costs as firms compete for the best candidates.

GENERAL FUND**TAX COLLECTION****DESCRIPTION OF SERVICES PROVIDED**

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

On November 20, 2023 the Board of Supervisors unanimously approved appointing Keystone Collections Group as the township's Deputy Tax Collector effective January 1, 2024. They are fulfilling all the normal duties assigned to the Tax Collector; they also serve in this capacity for other municipalities within Chester County.

ACCOMPLISHMENTS IN 2025

- Provided information to the residents of the Township via the Township newsletter concerning tax collections and frequently asked questions

GOALS FOR 2026

- Monitor the work of the Deputy Treasurer in providing real estate tax collections for township residents

2026 Budget Summary – Tax Collector

	2026 Budget	Actual 2025 (9/30/25)	2025 Budget	2026 Increase (Decrease)	Percentage Change
Deputy Treasurer	\$13,000	\$11,640	\$8,500	\$4,500	52.9%
All other	-	787	4,500	(4,500)	(100.0%)
Total	\$13,000	\$12,427	\$13,000	-	0.0%

STATISTICS

	2026	2025*	2024
Tax bills mailed (includes interim bills)	4,700	4,700	4,680
Tax bills processed	4,500	Not available	4,411
Liens filed at year end	Not available	Not available	1

*As of 9/30/25

GENERAL FUND**LEGAL****DESCRIPTION OF SERVICES PROVIDED**

The Township has several outside law firms that provide legal services to the Township as needed. Some legal expenses incurred by the Township are reimbursed by the developer or resident that is requesting approval on land development projects.

ACCOMPLISHMENTS IN 2025

- Not applicable

GOALS FOR 2026

- Not applicable

Staffing Statistics – as of the end of each year presented

	2026	2025	2024
None			
Total			

2026 Budget Summary – Legal

	2026 Budget	Actual 2025 (9/30/25)	2025 Budget	2026 Increase (Decrease)	Percentage Change
Legal - reimbursable	\$10,000	\$5,268	\$10,000	-	0.0%
Legal – non reimbursable	20,000	19,152	65,200	(\$45,000)	(69.3%)
Contracted services	5,000	10,089	5,000	-	0.0%
Total	\$35,000	\$34,509	\$80,200	(\$45,000)	(56.4%)

Explanation of Major Changes

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

GENERAL FUND

TOWNSHIP PROPERTIES

DESCRIPTION OF SERVICES PROVIDED

This department includes the costs of operating and maintaining the five Township owned buildings: the current Township Administration and Police Building located at 140 Pottstown Pike; the new Township Administration Building located at 128/144 Byers Road, the Public Works garage and office located at 132 Oscar Way, the Milford Road storage building, and the Upland Farm Barn Community Center, all located in Chester Springs, PA.



Recently acquired property at 128/144 Byers Road which will become the new Upper Uwchlan Township Building

One of the goals for 2025 was to find a solution for the space issues that the Police Department was having after the addition of several new officers. A commercial property located at 128/144 Byers Road became available in 2025 and was deemed an excellent site for a new Township Building to house the administrative functions of the Township. This location is in close proximity to the current Township and Police Building on Pottstown Pike and also has additional land that can be used for parking for Larkins Field, a township park located directly across the street. The property was purchased on July 9, 2025 for \$1,580,000 and will be renovated to meet the needs of Township administrative staff. The Police Department will take over the current building at 140 Pottstown Pike once renovations have been completed.

Also, in December 2024, the Township acquired two parcels that will be used as open space and possibly new parks in the future. One parcel is 13 acres and is located on Little Conestoga Road. It was acquired for \$151,454 and is planned to remain as open space. The second parcel is located on Byers Road for \$386,355 and is also approximately 13 acres.

ACCOMPLISHMENTS IN 2025

- Grants were received from DCNR, Chester County and Local Share Account for Hickory Park Renovations
- Purchased a commercial property at 128/144 Byers Road for use as a new Township Building
- Upland Barn was sealed to eliminate bird and bat issues
- Upland Barn doors to exterior bathrooms were replaced

GOALS FOR 2026

- Bid out and construct Hickory Park Improvement Plans
- Renovate the new building at 128/144 Byers Road
- Fix floor issues in Upland Barn
- Continue renovations to Upland Farmhouse
- Reconfigure 140 Pottstown Pike to solve Police Department space issues
- Continue the ongoing maintenance and upkeep of Township facilities and properties.

Staffing Statistics – as of the end of each year presented

	2026	2025	2024
None			
Total			

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

2026 Budget Summary – Township Properties

	2026 Budget	Actual 2025 (9/30/25)	2025 Budget	2026 Increase (Decrease)	Percentage Change
Public Works building	\$78,155	\$68,349	\$96,752	\$(18,597)	(19.2%)
Twp Bldg - Pottstown Pike	121,788	92,881	122,793	(1,005)	(0.8%)
Twp Bldg (new) - Byers Road	62,000	305	-	62,000	-
Milford Road building	17,693	6,572	23,042	(5,349)	(23.2%)
Total	\$279,635	\$168,107	\$242,587	\$37,048	14.4%

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.
- The Chief of Police 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.

Sergeant

- The Sergeant is the mid-line supervisor that performs various police department assignments. The Sergeant supervises the performance of police personnel including Corporals.
- The Sergeant is responsible for overseeing, organizing, training, and directing activities of personnel assigned to them. The Sergeant manages policy compliance, work schedules, evaluation and improvement.

Corporals

- The 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.

Detective Sergeant

- The Detective Sergeant supervises the performance of all Detective(s) or criminal investigators assigned to the Detective Division.
- The Detective Sergeant supervises and manages all investigative scenes.
- The Detective Sergeant also investigates reports of crimes, gathers evidence of all types, interview and take statements from victims, witnesses, and defendants for the purpose of successfully apprehending, prosecuting the perpetrators of said crimes, and provides technical services and intelligence to the patrol division.

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

- Police Officers performs general police work in the protection of life and property through the enforcement of laws and ordinances and does related work required. This work consists of patrol work in assigned areas. Investigation and other duties incidentally are performed 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 2025

- Police Department was reaccredited for the next 3 years
- Secure police parking lot- half completed
- 1 fulltime and 2 part time police officers hired and in service
- New Firearms with Optic sights in service
- Donation for K9 & training received, Ofc. Zmuida & K9 Dexter sworn in (UUPD's 3rd in history K9 Unit in-service)
- One unmarked and one marked vehicle replacement as part of the vehicle replacement program
- Grant money received and used for Sally Port floor sealed with non-slip flooring
- Chaplain Program expanded to 5 volunteer Chaplains
- Promotion of Ofc. Bob Davis to Corporal
- Cpl. Paul Kemme retired from the Emergency Response Team, succession planned for Ofc. Alec Fleming to be activated on the team.
- Multifactor Authentication initiated on all police computers
- Successful Jr. Police Academy
- Successful and Safe 2025 Block Party
- Establish a secure police communication network through MAGLOCLIN
- Career Development Meetings with all officers to help build their future in the department
- First year participating in the Chester County Camp Cadet with the Pennsylvania State Police
- Continued Accreditation procedures (next 3-year assessment)
- Scheduled computer upgrades completed to keep technology dependable
- Successful cellular service transfer to new vendor to save money
- Continued the development process of the police station
- Continued with risk management assessments
- Enlisted more participants in the Community Assistance Personnel Services Program
- Evaluate community demographics and provide training to township staff
- Continued the use of social media to communicate with residents
- Employee Development Programs (education, physical and mental well-being)
- Continued Public Safety Presentations/Community Outreach Programs
- Full Body Camera renewal and upgrade of all equipment under contract
- Continue to build strong working partnerships with other agencies on a variety of operational endeavors such as RMS, ERT, crash investigations, criminal investigations, and UAV program to name a few
- Continued to change, review and amend the Police Policy Manual
- Continued to review and build out the department's future succession plan for personnel



Community Policing Programs

GOALS FOR 2026

- Secure police parking lot- complete the project
- Expand police administration and operations in the entire building
- On site Live Scan machine
- Two marked vehicle replacements as part of the vehicle replacement program
- Applied for grant opportunities for side-by-side replacement
- Continue and expand on our safety efforts for community events, ie: Block Party
- Leadership programs for administration and supervisors
- Develop and utilize the Cellebrite forensic technology for investigations
- Continue with risk management assessments
- 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 on a variety of operational endeavors such as RMS, ERT, crash investigations, criminal investigations, and UAV program to name a few
- Continue to review and amend the Police Policy Manual
- Review and build out the department's future succession plan for personnel

Staffing Statistics – at the end of each year presented

	2026	2025	2024
Full time:			
Police Chief	1	1	1
Lieutenant	1	1	1
Patrol Sergeant	1	1	1
Patrol Corporals	3	3	3
Detective Sergeant	1	1	1
Detective	1	1	1
Patrol Officers	8	8	8
Traffic Safety Officer	1	1	1
Admin Assistant	1	1	1
Part time:			
Patrol Officers	2	2	0
Admin Assistant	0	0	0
Total FTE's	20.0	20.0	18.0

2025 Junior Police Academy





Almost 50 Cadets graduated from the Jr. Police Academy in 2025



The department continues to help welcome back our students for the new school year.



2026 Budget Summary – Police Department

	2026 Budget	Actual 2025 (9/30/25)	2025 Budget	2026 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$3,516,877	\$2,577,480	\$3,388,777	\$128,100	3.8%
Vehicle costs	80,000	73,701	70,000	10,000	14.3%
Insurance – liability & property	23,519	18,160	18,160	5,359	29.5%
All other	188,654	123,073	169,652	19,002	11.2%
Total	\$3,809,050	\$2,792,414	\$3,646,589	\$162,461	4.5%



The 2026 Budget reflects an increase in expenditures:

- The replacement of two patrol vehicles
- LiveScan in the police station
- New Report Management System in service
- Complete securing the Police parking lot
- Salary increase of 6% per the Collective Bargaining Agreement for 2026
- A minimal amount is included in the budget for the K9 program; food and veterinary care are donated by the community and a local veterinarian

STATISTICS

Police Incidents

	2026	2025*	2024
Calls for Service	Unknown	9,227	12,514

**As of 9/30/25*



The Police Department maintains a strong relationship with the community



Sworn Full Time Equivalent (FTE) Employees per Population

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

	2026	2025	2024
Sworn FTE's	Unknown	1.21	1.21

2025- Population 13,909 (per September 10, 2025)



Reported Crimes and Arrests

	2026	2025*	2024
Reported Crimes Part 1 & 2	Unknown	135	200
Arrests		61	116
Crimes per 1,000 residents		9.7	14.37

*As of 09/30/25

Traffic Safety - Police Traffic Enforcement

	2026	2025*	2024
Traffic stops	Unknown	1,728	2,503
Verbal & Written Warnings		924	1,373
Citations		1,158	1,861

*As of 09/30/25

Traffic Crashes – Highway traffic accidents

	2026	2025*	2024
Vehicle accidents	Unknown	105	160

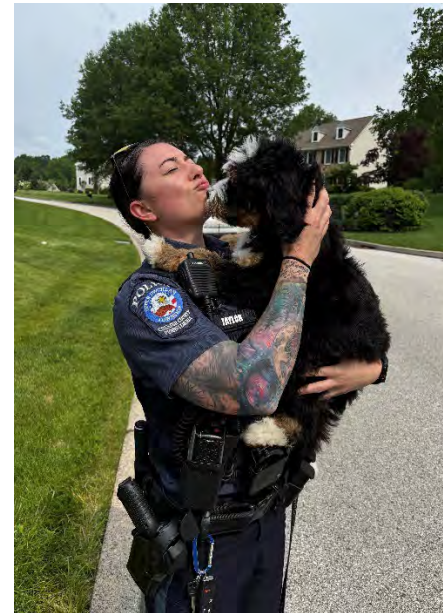
* As of 09/30/25

Traffic Safety Unit in Service Making Our Roads Safer



Upper Uwchlan Police Department Accident Reconstruction Team in Training





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



	Expected Result	2026	2025	2024
<i>Years the Police Department has been accredited by the Pennsylvania Police Chief's Association</i>	11	11	10	9
<i>Years the Police Department has used Facebook to share information with residents and others</i>	14	14	13	12
<i>Quality of Life Initiative Programs</i>	11	11	10	9
<i>Community Based Policing Programs</i>	11	11	10	9
<i>Community Crisis/De-escalation initiatives</i>	8	8	7	6
<i>Biased Base Policing Monitoring</i>	11	11	10	9
<i>Community Diversity Training/Initiative</i>	11	11	10	9



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
- Provides first impression that people have of the Township, greeting visitors, residents, and contractors in person or on the phone
- Editor of the Township Bi-Annual Newsletter
- Liaison to Emergency Management Planning Commission
- Issues certifications to Lenders on property Sales/Refinance
- Notary services for stormwater management

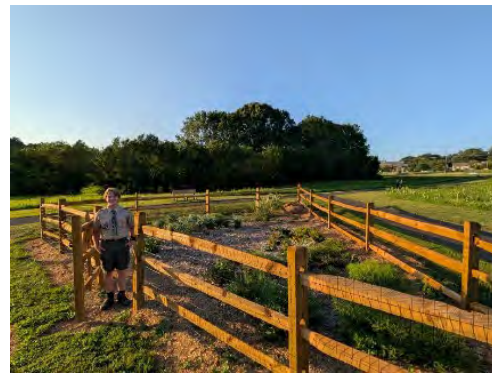
ACCOMPLISHMENTS IN 2025

- Maintained Stormwater Management Standards on new projects.
- Assisted with Ordinance revisions to Building Code violation Penalties, Zoning district changes, Alternative Energy, and various definitions.
- Administered the ongoing construction of several large projects including Preserve at Marsh Creek, Ducklings, Eagle Point, DSM, and Celebree.
- Assisted in the completion of hundreds of homeowner projects including additions, 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.
- Administered Pipeline projects including pipe excavation and repairs on Milford Road, and Styer Road survey/ exploratory excavations for future Pa Turnpike Bridge relocation.

- Coordinated and maintained Toys for Tots Holiday collection site.
- Completion of Ducklings Day Care Center.
- Assisted UUTPD with 720 Little Conestoga Road evictions and renovations.
- Assisted Fire and Police Departments at 3 structure fires requiring demolition, straight-line wind storm with severe damages to 4 homes, and two incidents of cars into homes.
- Project Beneficiary to 4 Eagle Scout projects.
- Completion of two Aqua facility upgrades.
- Block Party preparations, assistance with check-ins, and safety inspections.
- Assisted with Pickering Vally Elementary School solar panel educational project.
- Collected over 50 resident donated bicycles for two organizations.
- Worked with PECO on 25 pole replacement projects.
- Completion of a successful DEP MS4 audit.
- Assisted EMPC with updating the Hazzard Mitigation Plan.
- Assisted Chester County assessment office with over 80 requests for information regarding building permits.
- Liaison between state and UUT for MC Park welcome center project
- Assisted with the acquisition of 511 Byers, Ackers Farm



Bikes!



Eagle Scout Butterfly Garden



West Vincent/ UUT trail and bridges project



House fire and reconstruction at 130 Marsh Creek Drive. No injuries.

GOALS FOR 2026

- Continue coordination with Sunoco on Mariner II, Mariner III, and TC Energy projects.
- Revise 2018 International Fire Code for adoption to meet our needs while performing fire safety inspections.
- Revise Property Maintenance Code.
- Implement interactive mapping program for UUT website.
- Administer the public sewer connections from Font Rd., Carriage Drive, and Surrey Lane.
- Continue to work with the Storm Water Technical Advisory Committee.
- Coordinate a Water Resource Protection Program.
- Continued review and revisions to Township fee schedule.
- Continue to utilize the TRAISR program as intended.
- Continue to revise permit applications to make them more user friendly for residents.
- Continue accruelement of continuing education.
- Complete PMC Phase 1 and 2 transition to HOA.
- Assist with renovations to 144 Byers Road.
- Convert Building Department files electronically.
- Prepare for 2021 Code adoption through education and document revisions.
- Complete PennDot stream restoration project at 330 Park Road.
- Complete TC Energy site improvements involving stormwater repair/ management.
- Complete joint paved trail and bridges project with West Vincent.
- Continue working with Gilmore to resolve MS4 anomalies.

- Complete multi-purpose sports court at Reserve at Eagle funded by McKee.
- Assist with completion of stormwater, curb, and sidewalk improvements at John Fish, OD property.
- Continue construction at PMC phase 3.
- Complete public sewer connection project at Delibero
- Revise Adopt a Road Program
- 10 Meadow Lane Aqua facility demolition and upgrade

Staffing Statistics – as of the end of each year presented

	2026	2025	2024
Full time:			
Codes Department Administrator	1	1	1
Building Inspector	1	1	1
Administrative Assistant	1	1	1
Part-time admin	-	-	-
Total	3.00	3.00	3.00





Celebree

2026 Budget Summary - Codes

	2026 Budget	Actual 2025 (9/30/2025)	2025 Budget	2026 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$433,940	\$303,771	\$417,867	\$16,073	3.8%
All other	19,815	10,450	20,130	(315)	-1.6%
Total	\$453,755	\$314,221	\$437,997	\$15,758	3.6%

Explanation of Major Changes

Personnel and related expenses

All non-uniform personnel are budgeted for a 3% salary increase in 2026.

STATISTICS

	Projected 2026	2025*	Actual 2024
Building permits issued - residential	425	392	696
Building inspections - residential	2,500	2,156	3,828
Building permits issued - commercial	25	35	53
Building inspections - commercial	150	193	292
Re-sale Use & Occupancy permits issued	100	88	125
Re-sale Use & Occupancy inspections	105	90	125
Number of Zoning Hearings conducted	4	4	4

*As of 9/30/2025

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 2026	2025*	Actual 2024
Number of permits issued	600	600	530	696
Average inspections per workday**	7.22	7.22	6.38	8.38
Permits issued per 1,000 residents	49	49	43	57

*As of 9/30/25

** 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 2026	2025*	Actual 2024
Codes Department direct costs	\$370,246	\$370,246	\$244,815	\$342,562
Cost per parcel	\$78.89	\$78.89	\$52.17	\$72.99

*As of 9/30/25

Code Enforcement: Contribution to offset Department Costs

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

	Expected Results	Projected 2026	2025*	Actual 2024
Building Codes fees received	\$362,300	\$362,300	\$277,729	\$508,410
Average contribution per permit	\$603.83	\$603.83	\$524.02	\$677.88

*As of 9/30/25

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



ACCOMPLISHMENTS IN 2025

- Performed over 40 road repairs and in-house asphalt repairs, using approx. 200 tons of asphalt
- Repaired or rebuilt 47 inlets (*as of September 2025*)
- Replaced 80' of curb on Krauser between March and April 2025
- Repaired and resurfaced 2.65 miles of roadway
- Responded to 700 PA One call tickets (*as of September 2025*)
- 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 192.8 acres
- Called out thirteen times for snow and ice removal
- Called out over a dozen times for other storm related issues e.g. flooding and trees in the road
- Replaced one side of the roof at Upland Sewer Plant, March 2025
- Assisted the Municipal Authority (MA) with digging test pits on potential MA properties.
- Assisted the Historical Commission with removing artifacts from the Windsor Baptist Parsonage House and with various events held throughout the year
- Assisted the UUT Police Department with Road Closures, traffic control and Junior Police Camp.
- Assisted Parks and Rec with Summer Concerts, Trunk or Treat, Easter Egg Hunt and Christmas Tree Lighting.
- Assisted EAC with E-Waste/Shredding Events, Earth Day and Litter Clean Up
- Assisted the Boy Scouts with projects at Upland Farm
- Assisted with the Green Light-Go Project.
- Cut down dead trees on township owned properties
- Cleaned out approximately 2,000 inlets throughout the year
- Performed street sweeping on approximately 245 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 51 tons of street sweepings were collected and taken to the landfill between March and April 2025
- Managed trash and recycling toter program
 - Delivered trash and recycling toters to approximately 37 newly constructed homes (*as of September 2025*)
 - Repaired or replaced approximately 127 trash and recycling toters that were damaged (*as of September 2025*)
 - Swapped out approximately eleven 64-gallon Recycling toters with larger 96-gallon and delivered 6 additional recycling toters to increase recycling in the Township (*as of September 2025*)

- Prepared bid contracts for Road Milling and Paving and Snow Removal
- Prepared and submitted the annual Act 101 Annual Recycling Report to Chester County Solid Waste Authority
- Prepared and submitted PADEP's Act 904 Performance Grant for Recycling reimbursement
- 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 25 signs
- Performed intersection trimming to allow for sight distance
- Tree trimming along streets to accommodate plow vehicles, delivery trucks, school busses, and trash trucks
- Performed 42 State inspections and over 100 repair and maintenance services on Township owned vehicles and equipment



Graphite Mine Base Repair, April 2025

GOALS FOR 2026

- Continue to perform our duties in a professional and effective manner
- Employee Development- education
- Repair and resurface 3.0 miles of roadway

- Assist with the installation of an EV charger at 140 Pottstown Pike
- Site improvements at 144 Byers rd.
- Support Municipal Authority
- Continue maintenance and improvement at township parks
- Respond to PA One call requests
- Continue to respond to emergencies in timely fashion
- Continue Stormwater Management rehabilitation
- Continue performing Fleet Maintenance
- Asset mapping

Staffing Statistics – as of the end of each year presented

	2026	2025	2024
Full time:			
Director	1	1	1
Assistant Director	1	1	-
Road foreman	-	-	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
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.



Krauser Curb, March 2025

2026 Budget Summary – Public Works Department (including Facilities Division)

	2026 Budget	Actual 2025 (9/30/25)	2025 Budget	2026 Increase (Decrease)	Percentage Change
Personnel and related expenses	\$1,344,278	\$930,105	\$1,290,846	\$53,433	4.1%
Vehicle costs	120,737	81,860	110,164	10,573	9.6%
Insurance – liability & property	6,341	3,893	5,191	1,151	22.2%
Road resurfacing	10,000	-	10,000	-	0.0%
Signs	9,000	2,411	9,000	-	0.0%
Signals	20,000	7,105	64,200	(44,200)	(68.8%)
All other	210,100	78,022	210,100	-	0.0%
Labor allocation	(250,658)	(198,446)	(242,429)	(8,229)	3.4%
Total	\$ 1,469,798	\$876,962	\$ 1,457,071	\$12,727	0.9%



Fellowship Road Base Repair, September 2025

Explanation of Major Changes

Personnel and related

All non-uniform personnel are budgeted for a 3% salary increase in 2026.

Road Resurfacing

The Township performs road resurfacing each year and spends approximately \$450,000 annually. Generally the costs are shared between the General Fund (under the Public Works department) and the Liquid Fuels Fund; however in 2023, 2024, 2025 and 2026 road resurfacing costs were financed completely 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.



PW Display, Trunk or Treat, October 2024

STATISTICS

	2026	2025	2024
Roadways	61.24 miles	61.24 miles	59.53 miles
Storm water mains	35.15+	35.15+	35.15+
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, Police Building PW building and Milford building)	5	4	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	2.72 miles	2.43 miles
Roadway signs replaced	35	25	25
Arrows & legends repainted	50	50	30
<u>Roadway painting:</u>			
White line freshened	30 miles	30 miles	30 miles
Double yellow lines freshened	20 miles	20 miles	20 miles
Acres of grass to mow	192.80	192.80	166.45
<u>Inspections conducted:</u>			
Wastewater treatment facilities	390	390	390
Township parks	60	60	60
In-depth roadway	10	10	10



New John Deere Tractor, 2025

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)

	2026	2025	2024
Total lane miles	unknown	5.44	5.3
Total cost	unknown	\$464,287	\$469,210
Cost per lane mile	unknown	\$85,347	\$88,530

Responsiveness

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

	Expected Result	2026 Projected	2025 Actual	2024 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.

	2026	2025	2024	2023
Total snow/ice events	Unknown	13	7	3
Total lane miles	122.48	122.48	119.06	119.06
Total cost	Unknown	\$144,735	\$108,864	\$35,557
Tons of snow/ice removal product	Unknown	1,382	1008	521.67
Cost per lane mile	Unknown	\$1,182.00	\$914.00	\$298.65



Dorothy Lane Pipe Replacement, September 2025

GENERAL FUND

TOWNSHIP PARKS and TRAILS

DESCRIPTION OF SERVICES PROVIDED

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

2025 HIGHLIGHTS

Annual Block Party

The 15th Annual Block Party in 2025 was once again a community favorite. Held in June, it featured live music, food trucks, family activities, and the traditional fireworks display that closed out the evening. The Park and Recreation Board hosted a booth where they engaged with the public, shared upcoming event details and distributed solar bead bracelets and other giveaways. Attendance remained strong, with hundreds of residents enjoying the festive atmosphere.



Upland Farm Barn and Park Enhancements

2025 brought continued improvements to the Upland Farm Barn, furthering its transformation into a hub for community and private events. Following the successful bat exclusion and garage heating projects in 2024, this year saw multiple upgrades focused on comfort, functionality, and long-term maintenance.

- A wireless audio system was installed to improve the quality of events such as presentations and private events like weddings.
- The original ceiling fans were replaced with new chandelier lighting, enhancing the overall ambiance of the interior event space.
- Additionally, three rear wooden exterior doors were replaced with durable fiberglass doors to prevent future rot and reduce maintenance needs.

Outdoors, several new initiatives were launched:

- Six bluebird nest boxes were installed throughout the park to support local wildlife and biodiversity. The Park and Recreation Board is actively overseeing the monitoring of the boxes, including seasonal clean-outs and tracking nesting activity.
- The Township also purchased six new picnic tables for the park, made by a local company that uses recycled plastic. Impressively, each table removes the equivalent of 30,000 plastic grocery bags from the environment—aligning with the Township’s commitment to sustainability and supporting local businesses.

Feedback from renters and event organizers has been overwhelmingly positive, and bookings continue to remain steady.



Main event space at Upland Farm Barn (Interior – shown decorated for three separate events)

Park and Recreation Board Accomplishments

Support of DARC – The Township continues its strong relationship with the Downingtown Area Recreation Consortium (DARC), offering residents access to discounted programs and camps. In 2025, DARC expanded its summer camp session, which was well attended. The Park and Recreation Board maintained representation on the DARC Board, ensuring ongoing collaboration.

Easter Egg Hunt – The 2025 Easter Egg Hunt was held on April 12 at Hickory Park, attracting more than 300 children and their families. Participants hunted for 6,000 candy-filled eggs, enjoyed a visit with the Easter Bunny, and received small prizes. New this year, the Park and Recreation Board introduced a scavenger hunt for older children, which was well-received and helped broaden the event’s appeal across age groups.

As in previous years, the event served as a successful food drive for the Chester County Food Bank, collecting nonperishable items from generous attendees.

Garden Tour – In 2025, the Park and Recreation Board proudly launched its first-ever Garden Tour event that took place on July 11, 2025. This inaugural event invited residents to visit a curated selection of local gardens, showcasing a range of landscape styles, native plantings, and sustainable gardening practices. Four residents generously volunteered to open their properties to participants, sharing their gardening knowledge and unique landscapes with visitors throughout the day.

The event was designed to inspire eco-friendly gardening, foster community pride, and highlight the natural beauty of Upper Uwchlan Township. Feedback from participants was highly positive, and the Board is exploring the potential for making the Garden Tour an annual tradition.



Three of the gardens featured in this years Garden Tour

Concerts at Upland Farm –

Now a staple of the Township's summer calendar, the Upland Farm Concert Series returned in 2025 with concerts scheduled from June through August. Although the June concert was rained out, it was successfully rescheduled for September, allowing for a total of three concerts to be held. The September concert was the most successful of the season, drawing strong attendance and enthusiastic community participation.



While the series did not have sponsors this year, it continued to offer enjoyable, family-friendly entertainment. Park and Recreation volunteers hosted a sand art station that engaged children and families during each event. The September concert also featured a face painting station and a food truck, adding to the festive and welcoming atmosphere.

Looking ahead, the Park and Recreation Board will re-evaluate the format and scheduling of the concert series in an effort to grow attendance and enhance the overall community experience in future years.

Trunk-or-Treat –

Partnering with the Upper Uwchlan Police Department, the Parks and Recreation Board participated in the Annual Township sponsored Trunk-or-Treat event. Held at Pickering Valley Elementary School for the first time this year on October 25, this event invited families and local businesses to bring decorated car trunks from which to distribute and collect candy. The event also included outreach by local emergency service organizations, DARC, and Marsh Creek State Park.



Local resident and business owner dressed up at Despicable Me hosting a trunk



Township Staff and volunteer posing for a picture at the EMPC displ

Eagle Crossroads –

Eagle Crossroads continued to serve as a popular venue for community 5k events. In 2025, five separate runs were hosted. Plans are underway for additional programming, including a potential night market in partnership with local small businesses.



9th (2025) Annual Tree Lighting: A Heartwarming Celebration

The 9th Annual Tree Lighting at Upland Farm Park, held on the Saturday after Thanksgiving, proved to be another heartwarming and successful tradition, bringing together the community of Upper Uwchlan. Hosted by the Park and Recreation Board, the event saw over 500 residents gathered in the heart of the park to celebrate the start of the holiday season.

Group of runners on the race route

As dusk settled, the crowd's anticipation built, and the "MoonDawgs" provided a lively musical backdrop, filling the barn with festive tunes. Families and friends came together, sipping hot chocolate, and enjoying the holiday spirit. The Glenmoore Fire Company added to the excitement, showcasing their firetruck and escorting Santa Claus, who made a special visit. His arrival sparked smiles as families lined up for photos with the jolly old man in red. The centerpiece of the evening was the lighting of the tree at Upland Farms, which became a sparkling symbol of holiday cheer as it was illuminated.

Feedback from attendees, shared in person and on the Township's Facebook page, reflected a sense of gratitude and joy. The annual tree lighting has become a cherished tradition for residents, symbolizing community and the joy of the holiday season.



The front entrance of the barn decorated for the event.



Children get their picture with Santa in front of the tree.

ACCOMPLISHMENTS IN 2025

(Performed by Public Works – Facilities Division)

- Cleared trees and brush at Larkins Field
- Installed Bird Boxes at Upland Farm Park
- Fence Installation for Butterfly Garden at Upland Farm Park
- Chandelier Installation at Upland Barn
- New Bathroom fixtures at Hickory Park Bathrooms
- Installed upgraded exterior lighting at Hickory Park Snack Bar
- Installed new siding on Hickory Park Snack Bar
- Supported all Township events with staff and logistics

GOALS FOR 2026

- Enhance and maintain the online reservation system for park facilities to improve accessibility for residents and local sports organizations
- Continue proactive turf management and improvements across all ten (10) athletic fields in the Township's three active recreation parks
- Maintain high standards of cleanliness, safety, and functionality at all Township park facilities through routine inspections and repairs
- Initiate engineering and conceptual design for a multi-use trail connection to Windsor Ridge, prioritizing safety, accessibility, and community input
- Explore opportunities to add inclusive and sensory-friendly playground equipment to better serve children of all abilities
- Assist with new Hickory Park upgrades
- Enclose the pavilion at Fellowship Fields to support year-round use by the Marsh Creek Eagles and other community groups.
- Repair the equipment shed used by the Marsh Creek Eagles at Fellowship Fields to ensure safety and usability.
- Replace Pavilion at Hickory Park
- Replace aging rock wall at Fellowship Fields to improve safety
- New walkway and ADA ramp for Upland Farmhouse
- Review and revise the Township's Parks and Recreation Master Plan to align with community growth and evolving needs.
- Create a long-term conceptual map connecting neighborhoods, parks, and regional trail systems to promote biking and walking.
- Pursue additional grants to support park upgrades, accessibility improvements, and long-term planning efforts
- Host an annual Users group roundtable with youth organizations and key stakeholders to gather input on park improvements and facility needs.

STAFFING

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

The Facilities Division is staffed with three full-time employees and supplemented by seasonal employees. One of the full-time employees is dedicated to operations of Municipal Authority facilities, and two employees are dedicated to parks. Facility scheduling is handled by administrative staff.

	2026	2025	2024
Full time (parks)	2	2	2
Seasonal	5	5	5
Total	4.5	4.5	4.5

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

2026 BUDGET SUMMARY - PARKS

	2026 Budget	Actual 2025 (9/30/2025)	2025 Budget	2026 Increase (Decrease)	Percentage Change
General Park expenses	\$325,207	\$240,813	\$327,210	(\$2,003)	(0.6%)
Hickory Park	67,385	53,762	70,084	(2,699)	(3.9%)
Fellowship Fields	55,885	42,615	58,584	(2,699)	(4.6%)
Larkins Field	4,000	3,895	4,000	-	0.0%
Upland Farms	88,385	58,920	91,084	(2,699)	(3.0%)
Total	\$540,862	\$400,005	\$550,962	(\$10,100)	(1.8%)

Explanation of Major Changes

None.

PERFORMANCE MEASURES

Township Goals Supported:

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

FACILITY USE STATISTICS (Athletic Fields)

	2026 (projected)	2025*	2024	2023
User groups which reserved 20+ hours	15	14	14	14
Total hours reserved by all users	4,500	3,600	4,300	4,300

*Used or reserved as of September 30, 2025. Some cancellations are expected.

GENERAL FUND

FIRE AND AMBULANCE DEPARTMENTS

MISSION

The Township seeks to provide quality fire and ambulance services to its residents and others who visit or work in the Township.

DESCRIPTION OF SERVICES PROVIDED

There are no fire companies or ambulance companies located within the Township. Upper Uwchlan Township has contracted with several organizations that serve Upper Uwchlan Township:

- Lionville Fire Company – Station 47
- Glenmoore Fire Company – Station 48
- Ludwig's Corner Fire Company – Station 73
- East Brandywine Fire Company – Station 49
- Uwchlan Ambulance Corps. – Station 87

The Township supports the Fire companies and the ambulance corps. by making semi-annual contributions towards their operations. The amount of contributions made to each company is based on a number of quantitative factors. They include: the number of fire and QRS calls made, the percentage of Upper Uwchlan population within their fire district and the assessment of property values that are located in their fire district.

The Township also receives Fire Insurance Premium Taxes from the Commonwealth of Pennsylvania that is restricted such that every dollar received must be paid to local fire companies within 60 days of receipt. The offsetting expense associated with that revenue is reflected in this department.

Upper Uwchlan is also required by state law to contribute its pro-rata portion of workers compensation premiums paid by each of its supporting fire companies. Those fire companies submit an invoice to the Township annually for payment of its share of the premiums.

ACCOMPLISHMENTS IN 2025

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

GOALS FOR 2026

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

2026 Budget Summary – Fire and Ambulance

	2026 Budget	Actual 2025 (9/30/2025)	2025 Budget	2026 Increase (Decrease)	Percentage Change
Township contributions to Fire & Ambulance Co.	\$356,270	\$348,131	\$341,270	\$15,000	4.4%
State Aid received and paid to fire companies	110,000	125,601	110,000	-	0.0%
Reimbursements to other municipalities	3,300	-	3,300	-	32.0%
Hydrant expenses	90,000	69,625	70,000	20,000	28.6%
Workers compensation insurance	15,200	35,525	7,100	8,100	114.1%
Total	\$574,770	\$575,882	\$531,670	\$43,100	8.1%

Explanation of Major Changes

Aqua increased its rates in 2025 which increased hydrant expenses. Also, the Township has increased its annual pledge to Uwchlan Ambulance by \$40,000 effective in 2026.

STATISTICS*

	2026 Projected	2025**	2024**
Total calls:			
Ludwig's Corner	200	208	183
Lionville	100	107	109
Glenmoore	10	10	4
East Brandywine	30	28	18
Uwchlan Ambulance	525	518	467

*The measurement period runs October to September

** For the one year period ended September 30

GENERAL FUND

OTHER SERVICES

MISSION

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

DESCRIPTION OF SERVICES PROVIDED

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

The Brandywine Valley SPCA contracts with the municipalities within the County to provide care to stray animals that are found in, or brought to the SPCA, from Upper Uwchlan Township. Without a contract, the SPCA will not accept animals coming from our Township. The contract is for a five year term, from January 1, 2024 to December 31, 2028. The basic contract fee for the 2026 calendar year is **\$5,600**. Annual increases are capped at no more than 4%. Additional charges that will be billed monthly include an animal acquisition fee of \$400 per dog and \$200 per cat, and an activity fee for trips to our Township that do not include acquisition of an animal and an emergency response fee. The total amount budgeted for 2026 is **\$9,200**.

Contributions are made to DARC based on their budget and requested contribution from the Township as long as it is deemed reasonable and appropriate. For 2026, that amount is **\$25,398** and it is based on the number of Upper Uwchlan Township residents who participated in their programs during the prior year.

The Downingtown Area Senior Center is budgeted to receive **\$2,000** from the Township in recognition of the many services available for seniors in our community.

The Township contributes **\$5,000** annually to the Henrietta Hankin Library which is a local resource for Township residents. The library also offers public computer/Wi-Fi usage, public meeting rooms and various programs for youth and adults. Approximately 25% of Upper Uwchlan residents use the library on some basis.

The Emergency Services department (EMPC) has a total budget of **\$18,950** for 2026. The majority of the budget consists of training; it also includes dedicated phones for EMPC.

The Historical Commission of Upper Uwchlan Township seeks to maintain the historical attributes of the Township. Their budget for 2026 is **\$12,750**.

The Environmental Advisory Council has a budget of **\$10,000** for 2026.

ACCOMPLISHMENTS IN 2025

- Residents participating in DARC programs – the second highest average of the 7 participating municipalities.
- Residents using the Henrietta Hankin Library are the second highest percentage of any municipality in Chester County
- The Historical Commission held several presentations at the Upland Farm Barn

GOALS FOR 2026

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

2026 Budget Summary – Other Services

	2026 Budget	Actual 2025 (9/30/25)	2025 Budget	2026 Increase (Decrease)	Percentage Change
Emergency Services (EMPC)	\$18,950	\$13,430	\$30,450	(\$11,500)	(37.8%)
Brandywine Valley SPCA	9,760	12,871	9,200	560	6.1%
DARC	25,398	24,189	25,398	-	0.0%
DASC	2,000	-	2,000	-	0.0%
Natural Lands Trust	-	-	-	-	0.0%
EAC	10,000	5,361	10,000	-	0.0%
Henrietta Hankin Library	5,000	-	5,000	-	0.0%
Historical commission	12,750	1,380	17,250	(4,500)	(26.1%)
Total	\$83,858	\$57,231	\$99,298	(\$15,440)	(15.5%)

Explanation of Major Changes

Both Emergency Services and the Historical Commission have small projects they would like to accomplish in 2026.

LONG TERM DEBT**Current Debt Outstanding**

- General Obligation Bonds, Series of 2019 - issued January 9, 2019 - \$10,750,000.
 - The bonds were assigned an Aa1 rating by Moody's Investor Services. The bond proceeds are being used by the Township for the expansion of its administration building, capital improvements at Hickory Park and the Upland Farms Community Center and also by the Municipal Authority for various sewer system projects, including the acquisition of land for a drip field.

- General Obligation Bonds, Series A of 2019 - issued September 5, 2019 - \$5,105,000
 - The bonds were used entirely for a current refunding of the Township's General Obligation Bonds, Series of 2014. The 2014 Bonds were used by the Upper Uwchlan Township Municipal Authority for improvements to the Township's sewer system. Moody's Investor Services also assigned a rating of Aa1 to this issue. Their press release stated the following, "Upper Uwchlan Township's (Aa1) very strong financial position will persist in the near-to-mid term given its conservative budgeting practices, formal fund balance policy, and organic property tax revenue growth. While the Township's debt burden will increase in the near term, debt service will remain manageable. Additionally, the township's moderately sized tax base is expected to exhibit continued growth moving forward."

- General Obligation Bonds, Series of 2025 – issued October 28, 2025 - \$8,050,000
 - The bonds were assigned an Aa1 rating by Moody's Investor Services. The bond proceeds are being used both by the Township and the Municipal Authority to fund various projects. The Township was reimbursed for the purchase of a property at 128/144 Byers Road and the estimated costs of renovation so that it can function as a new Township Building. The Township will also use some of the proceeds for improvements at Hickory Park. The Municipal Authority has various infrastructure improvement to the sewer system scheduled over the next few years that will be funded by bond proceeds.

The following is a comparison of the Township's total debt as of December 31, 2025 and 2024:

	2025	2024
General Obligation Bonds, Series of 2019	\$ 9,185,000	\$9,455,000
General Obligation Bonds, Series A of 2019	3,795,000	4,015,000
General Obligation Bonds, Series of 2025	8,050,000	-
Total	\$ 21,030,000	\$13,470,000

Of the total 2025 debt shown above, \$2,874,655 is reflected in the Capital Fund and \$5,175,345 is reflected in the Sewer Fund. The Sewer Fund debt is all self-liquidating, and is used to improve sewer

facilities and provide service to residents with failing septic systems. The Upper Uwchlan Township Municipal Authority has an Operations and Management Agreement with the Township that provides for semi-annual payments in the amount of the principal and interest payments on the related general obligation bonds.

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

GENERAL OBLIGATION BONDS

SERIES of 2025

SERIES of 2019

SERIES A of 2019

Series of 2025

On September 24, 2025, the Township issued \$8,050,000 of General Obligation Bonds – Series of 2025. RBC Capital Markets served as underwriter for the sale of the Bonds and closing on the bonds occurred on October 28, 2025. The bonds are general obligations of Upper Uwchlan Township and are payable from general revenues. A portion of the bonds are self-liquidating, with interest and principal payments paid to the Township from the operations of the Upper Uwchlan Township Municipal Authority. Moody's Investor Services assigned a rating of Aa1 to the bonds.

The Capital Program

The bond offering will be used for three purposes: purchase and renovation of real estate, sewer projects and enhancements to Hickory Park.

Proceeds of the sale of the bonds will be used in connection with the purchase of the land and building located at 128/144 Byers Road. The Township purchased the property on July 9, 2025 for \$1,554,000 and intends to use the property as the new Township Building. Pursuant to Township Resolution 06-23-25-06, the Township is permitted to be reimbursed from the proceeds of the bond offering for Township funds that were used to purchase the property. An additional \$1.5 million from the bond offering is planned to be used for renovations.

A portion of the bond proceeds will be used for additional improvements to Hickory Park, to include pickle ball courts, a T-ball field, pavilions, relocation of the sand volleyball court, stormwater improvements and additional parking. The Municipal Authority's portion will be used for a continuation of projects outlined in their Act 537 Plan.

The bonds were sold at a premium of \$483,452. The project fund deposits were as follows: \$3,001,046 to the Capital Fund to reimburse the Township for the purchase of the Byers Road property and its upcoming renovations in 2026, as well as improvements to Hickory Park, and \$5,402,890 in connection with sewer projects.

Series of 2019

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

The Capital Program

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

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

Series A of 2019

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

Current Refunding

The proceeds from the sale of the Series A of 2019 Bonds were used to pay the principal amounts due to the bondholders of the Series of 2014 bonds. The 2014 Bonds were issued on September 23, 2014 in the amount of \$5,955,000. They were also self-liquidating, with interest and principal payments being remitted to the Township from the operations of the Upper Uwchlan Township Municipal Authority. The proceeds from the 2014 bond offering were used to finance the purchase of sewer capacity in a newly constructed plant and construction of new sewer infrastructure to serve approximately 121 existing homes in three existing subdivisions in the Township.

Debt Limits

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

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

the amount of any non-electoral or lease rental debt that constitutes subsidized debt or self-liquidating debt, will exceed 350% of the Borrowing Base.

The borrowing base of the Township is calculated to be \$10,561,064. The gross borrowing capacity of the Township is \$19,146,590 and \$29,691,226, under the net non-electoral debt and net non-electoral and lease rental debt, respectively.

Sources and Uses of Bond Proceeds

Sources of Funds	2019 Bonds	2019A Bonds	2025 Bonds
Par amount of Bonds	\$10,750,000	\$5,105,000	\$8,050,000
Original Issue Premium	230,516	132,903	483,452
Total Sources	\$10,980,516	\$5,237,903	\$8,533,452

Uses of Funds

Deposit to Project Construction Fund	\$10,850,000	-	\$8,403,936
Refunding Escrow Deposits	-	\$5,153,346	-
Costs of Issuance	66,016	53,927	77,191
Underwriter's Discount	64,500	30,630	52,325
Total Uses	\$10,980,516	\$5,237,903	\$8,533,452

Interest on the bonds is payable semi-annually on June 1 and December 1 of each year commencing December 1, 2019 (Series of 2019 and Series A of 2019) until the principal amount is paid. The 2019 bonds mature in 30 years. The 2019A and 2025 bonds have the same payment schedule, but mature in 20 years.

Current Balance	Series of 2019	Series A of 2019	Series of 2025
Original Issue	\$10,750,000	\$5,105,000	\$8,050,000
Principal payments:			
December 1, 2019	(140,000)	(25,000)	-
December 1, 2020	(185,000)	(205,000)	-
December 1, 2021	(190,000)	(210,000)	-
December 1, 2022	(250,000)	(215,000)	-
December 1, 2023	(255,000)	(215,000)	-
December 1, 2024	(270,000)	(220,000)	-
December 1, 2025	(275,000)	(220,000)	-
Amount outstanding, December 31, 2025	\$9,185,000	\$3,795,000	\$8,050,000

Please refer to subsequent pages for maturity dates, principal amounts, interest rates, yields and prices on all the Series of Bonds the Township has outstanding.

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

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

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

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

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

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

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

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

\$8,050,000
TOWNSHIP OF UPPER UWCHLAN
(Chester County, Pennsylvania)
GENERAL OBLIGATION BONDS, SERIES OF 2025

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
06/01/2026			238,145.83	238,145.83	
12/01/2026	210,000	5.000%	201,250.00	411,250.00	
12/31/2026					649,395.83
06/01/2027			196,000.00	196,000.00	
12/01/2027	260,000	5.000%	196,000.00	456,000.00	
12/31/2027					652,000.00
06/01/2028			189,500.00	189,500.00	
12/01/2028	270,000	5.000%	189,500.00	459,500.00	
12/31/2028					649,000.00
06/01/2029			182,750.00	182,750.00	
12/01/2029	280,000	5.000%	182,750.00	462,750.00	
12/31/2029					645,500.00
06/01/2030			175,750.00	175,750.00	
12/01/2030	295,000	5.000%	175,750.00	470,750.00	
12/31/2030					646,500.00
06/01/2031			168,375.00	168,375.00	
12/01/2031	310,000	5.000%	168,375.00	478,375.00	
12/31/2031					646,750.00
06/01/2032			160,625.00	160,625.00	
12/01/2032	325,000	5.000%	160,625.00	485,625.00	
12/31/2032					646,250.00
06/01/2033			152,500.00	152,500.00	
12/01/2033	345,000	5.000%	152,500.00	497,500.00	
12/31/2033					650,000.00
06/01/2034			143,875.00	143,875.00	
12/01/2034	360,000	5.000%	143,875.00	503,875.00	
12/31/2034					647,750.00
06/01/2035			134,875.00	134,875.00	
12/01/2035	380,000	5.000%	134,875.00	514,875.00	
12/31/2035					649,750.00
06/01/2036			125,375.00	125,375.00	
12/01/2036	400,000	5.000%	125,375.00	525,375.00	
12/31/2036					650,750.00
06/01/2037			115,375.00	115,375.00	
12/01/2037	420,000	5.000%	115,375.00	535,375.00	
12/31/2037					650,750.00
06/01/2038			104,875.00	104,875.00	
12/01/2038	440,000	5.000%	104,875.00	544,875.00	
12/31/2038					649,750.00
06/01/2039			93,875.00	93,875.00	
12/01/2039	460,000	5.000%	93,875.00	553,875.00	
12/31/2039					647,750.00
06/01/2040			82,375.00	82,375.00	
12/01/2040	485,000	5.000%	82,375.00	567,375.00	
12/31/2040					649,750.00
06/01/2041			70,250.00	70,250.00	
12/01/2041	505,000	5.000%	70,250.00	575,250.00	
12/31/2041					645,500.00
06/01/2042			57,625.00	57,625.00	
12/01/2042	535,000	5.000%	57,625.00	592,625.00	
12/31/2042					650,250.00
06/01/2043			44,250.00	44,250.00	
12/01/2043	560,000	5.000%	44,250.00	604,250.00	
12/31/2043					648,500.00
06/01/2044			30,250.00	30,250.00	
12/01/2044	590,000	5.000%	30,250.00	620,250.00	
12/31/2044					650,500.00
06/01/2045			15,500.00	15,500.00	
12/01/2045	620,000	5.000%	15,500.00	635,500.00	
12/31/2045					651,000.00
	8,050,000		4,927,395.83	12,977,395.83	12,977,395.83

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. In 2024, AJ Blosenski was awarded the Solid Waste and Recycling contract which is a 3-year contract with the option to extend years 4 and 5.

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 3,870 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 24 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.



Through the Chester County Process and Marketing Contract, recyclables are sorted and bundled 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 2024, 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

2025, tipping fees for this contract averaged \$46/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 \$83/ton. Despite the worldwide decrease in value of recyclable materials, recycling still offers the Township a savings compared to disposal of MSW.

Enforcement education via the production and use of non-collection stickers was continued in 2025. 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 EAC was pleased to host an electronic waste recycling event along with a shredding event on April 5, 2025 and will be hosting another electronic waste event /shredding event on October 11, 2025. The Township contracted with Captain Junk to provide residents the chance to recycle "Anything with a Plug™." Over 100 residents attended the event and a total of 2,027 lbs. of electronics was collected during the April 5, 2025 event.



E-Waste/Shredding Event, April 5th, 2025



*Public Works display at April 2025
Earth Day Celebration*

The EAC also hosted their third Earth Day Celebration at Upland Farm Park on April 26, 2025. The event featured great exhibits, demonstrations and products about the importance of recycling and other earth friendly tips. Over 100 residents attended this amazing event.

The Solid Waste Fund is projected to have a fund balance of approximately \$961,000 at December 31, 2025. At the end of 2025, the fund balance is projected to be approximately \$983,000 or an increase of 2.25%.

OBJECTIVES FOR 2026

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 2026. 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

	2026 (projected)	2025*	2024	2023
Recyclables Collected (tons)	1,200	632	1,023	1,149
Yard Waste Collected (tons)	525	305	535	526

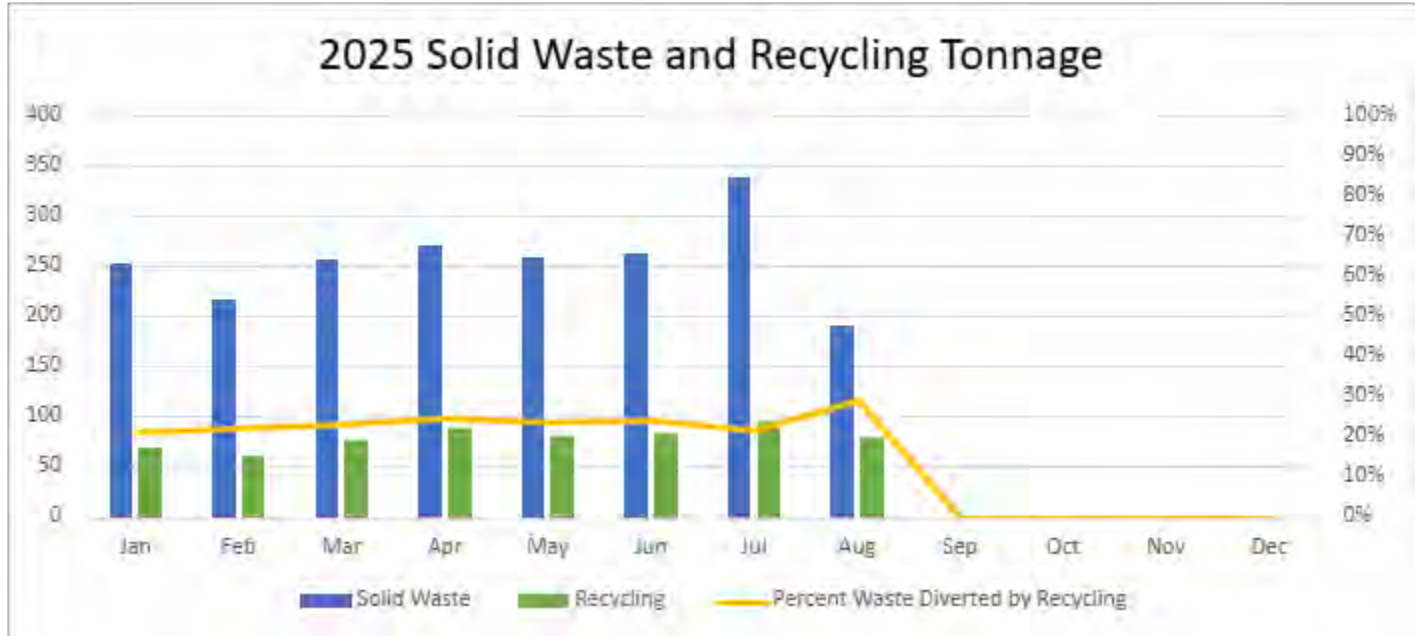
**As of August 31, 2025*

	2026 (Projected)	2025*	2024	2023
Waste diversion through recycling	24%	24%	23%	24%
Waste diversion through composting	14%	13%	14%	14%

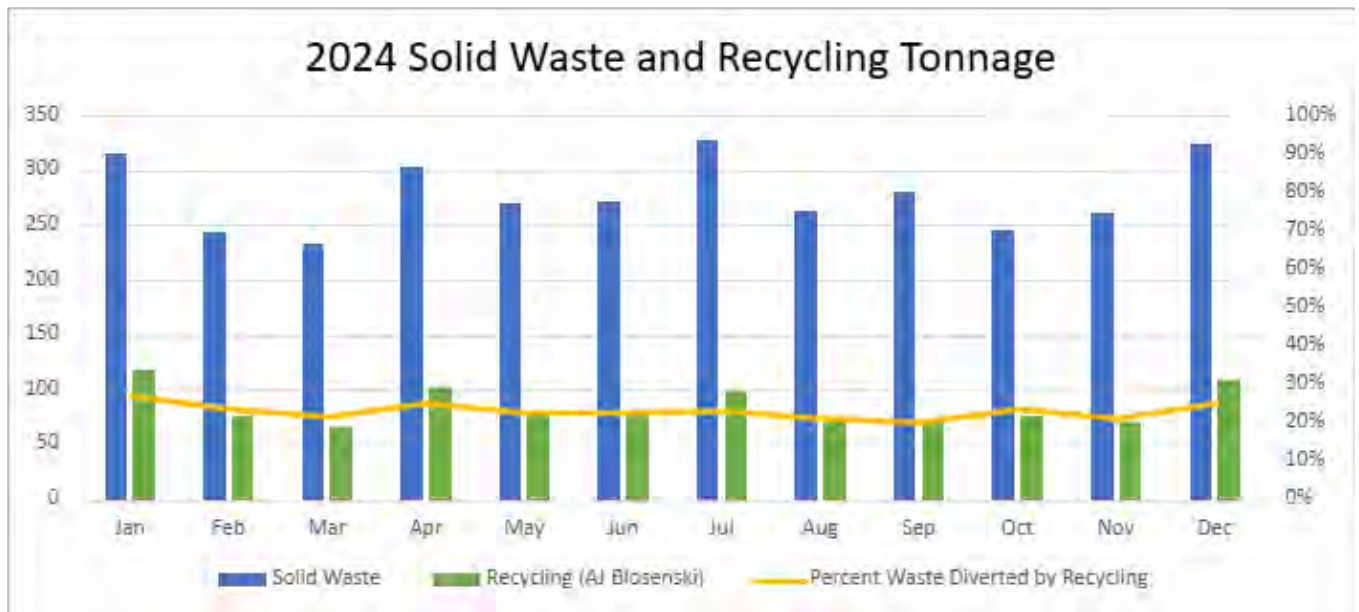
**As of August 31, 2025*

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, 2025



**Upper Uwchlan Township
Solid Waste Fund
2026 Budget**

		Actual	Actual	Budget	Actual - 9/30	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Bud	Inc/(Dec)	2027	2028	2029	2030
INCOME													
341 INTEREST													
05-341-000-000	Interest Income	25,962	32,799	25,000	32,917	36,161	32,000	(4,161)	-12%	32,000	32,000	32,000	32,000
		25,962	32,799	25,000	32,917	36,161	32,000	(4,161)	-12%	32,000	32,000	32,000	32,000
364 SOLID WASTE REVENUE													
05-364-000-010	Solid Waste Income	1,197,896	1,205,790	1,171,800	1,471,568	1,583,776	1,647,828	64,052	4%	1,647,828	1,647,828	1,647,828	1,647,828
05-364-000-015	Resident Refunds	(2,444)	(964)	(2,000)	(55)	(2,000)	(1,000)	-	0%	(1,000)	(1,000)	(1,000)	(1,000)
05-364-000-020	Recycling Income	-	-	5,000	52,788	5,000	5,000	-	0%	5,000	5,000	5,000	5,000
05-364-000-025	Hazardous Waste Event	1,891	2,815	2,000	1,911	2,000	2,000	-	0%	1,600	1,800	2,000	2,200
05-364-000-030	Leaf Bags Sold	160	182	500	115	500	500	-	0%	500	500	500	500
05-364-000-032	Mattress Tags	-	-	-	1,620	-	2,000	2,000	#DIV/0!	2,000	2,000	2,000	2,000
05-364-000-035	Scrap Metal Sold	1,157	886	500	199	500	500	-	0%	500	500	500	500
05-364-000-040	Performance Grant	23,545	25,443	25,000	-	25,000	25,000	-	0%	50,000	50,000	50,000	50,000
05-380-000-000	Miscellaneous	-	3,617	-	-	-	-	-	#DIV/0!	-	-	-	-
Total 364 SOLID WASTE		1,222,205	1,237,769	1,202,800	1,528,146	1,614,776	1,681,828	66,052	4%	1,706,428	1,706,628	1,706,828	1,707,028
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		1,248,167	1,270,568	1,227,800	1,561,063	1,650,937	1,713,828	61,891	0	1,738,428	1,738,628	1,738,828	1,739,028
Total Income		1,248,167	1,270,568	1,227,800	1,561,063	1,650,937	1,713,828	62,891	4%	1,738,428	1,738,628	1,738,828	1,739,028
EXPENSES													
427 SOLID WASTE EXPENSES													
05-427-000-101	Employee cost allocation	23,437	24,910	23,228	19,388	26,043	24,945	(1,098)	100%	25,693	26,464	27,258	28,076
05-427-000-150	Bank Fees	255	285	200	-	200	200	-	0%	200	200	200	200
05-427-000-200	Supplies	(39)	754	2,000	300	2,000	1,000	(1,000)	-50%	1,000	1,000	1,000	1,000
05-427-000-210	Utility Billing Expenses	4,013	5,490	5,000	2,547	3,000	3,000	-	0%	3,000	3,000	3,000	3,000
05-427-000-220	Postage	2,315	4,479	2,300	3,161	2,300	3,000	700	30%	3,000	3,000	3,000	3,000
05-427-000-230	Toters	53,543	2,206	36,069	6,529	36,069	36,069	-	0%	36,069	36,069	36,069	36,069
05-427-000-314	Legal Expense	13,406	6,487	10,000	3,173	10,000	5,000	(5,000)	-50%	5,000	5,000	5,000	5,000
05-427-000-316	Training & Seminars	-	-	500	-	500	500	-	0%	500	500	500	500
05-427-000-420	Dues/Subscriptions/Memberships	160	-	200	-	200	200	-	0%	200	200	200	200
05-427-000-450	Contracted Services - Solid Waste	507,087	593,174	714,000	526,736	702,563	742,416	39,853	6%	786,606	838,010	893,442	929,179
05-427-000-460	Contracted Services - Recycling	212,145	265,694	306,000	250,263	334,888	353,885	18,997	6%	374,949	399,451	618,545	643,286
05-427-000-700	Tipping Fees - Solid Waste	277,820	296,470	317,550	192,004	280,000	300,000	20,000	7%	300,000	300,000	300,000	300,000
05-427-000-725	Tipping Fees - Recycling	59,547	43,104	67,500	29,423	60,000	60,000	-	0%	60,000	60,000	60,000	60,000
05-427-000-800	Recycling Disposal	2,725	-	9,000	-	9,000	5,000	(4,000)	-44%	5,000	5,000	5,000	5,000
05-427-000-805	Electronic Waste Event	1,924	4,212	6,000	-	8,000	5,000	(3,000)	100%	5,000	5,000	5,000	5,000
05-427-000-810	Hazardous Waste Event	-	-	2,000	2,577	2,000	2,000	-	100%	2,000	2,000	2,000	2,000
TOTAL EXPENSES		1,158,338	1,247,265	1,501,547	1,036,101	1,476,763	1,542,214	65,451	4%	1,608,217	1,684,894	1,960,214	2,021,511
NET INCOME BEFORE OPERATING TRANSFERS		89,829	23,303	(273,747)	524,962	174,174	171,614	(2,560)	-1%	130,211	53,734	(221,386)	(282,483)
492 OPERATING TRANSFERS													
05-492-000-030	Transfer to Capital Fund	85,000	50,000	-	-	-	150,000	150,000	#DIV/0!	-	-	-	-
	Transfer to Water Resource Protection Fund	-	-	-	-	-	-	-	-	-	-	-	-
Total 492 OPERATING TRANSFERS		85,000	50,000	-	-	-	150,000	150,000	#DIV/0!	-	-	-	-
Total Expenditures		1,243,338	1,297,265	1,501,547	1,036,101	1,476,763	1,692,214	215,451	15%	1,608,217	1,684,894	1,960,214	2,021,511
Net Ordinary Income		4,829	(26,697)	(273,747)	524,962	174,174	21,614	(152,560)	-88%	130,211	53,734	(221,386)	(282,483)

CAPITAL FUND

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

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

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

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

The Capital Fund is projected to have a fund balance of approximately (\$1,489,000) at December 31, 2025. At the end of 2026, the fund balance is projected to be approximately (\$2,698,000) or a decrease of 81.2%. The decrease is caused by expenditures in 2025 and 2026 exceeding transfers.

During December 2024, the Township had the opportunity to purchase several parcels – neither of which had been planned. The two parcels will be used for open space and may be developed as parks in the future.

Also, during 2025 a building in close proximity to the current township building on Pottstown Pike went on the market that was suitable as a new Township building to house administrative staff. This would allow the Police Department to take over the existing township building for their use. The property located at 128/144 Byers Road was purchased in July, 2025 and will be renovated prior to occupancy by Township staff. *Please refer to the section on Township Properties as well as Long-Term Debt for more information on this purchase.*

The Facilities Division of the Public Works Department provides on-going maintenance services to all buildings and parks in the Township. The total cost allocated to all Township parks in the 2026 General Fund budget is \$250,658.

**Upper Uwchlan Township
Capital Fund
2026 Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Bud	Inc/(Dec)	2027	2028	2029	2030
(9/30/25)													
INCOME													
30-341-000-000	Interest Earnings	17,926	7,023	10,000	5,710	10,000	10,000	-	0%	10,000	10,000	10,000	10,000
30-341-000-010	Grant revenue - County	-	11,050	-		-	-	-	#DIV/0!	-	-	-	-
30-341-000-020	Grant revenue - State	-		100,000	183,750	100,000	100,000	-	0%	100,000	100,000	100,000	100,000
30-354-000-030	Grant revenue - Federal	-						-	#DIV/0!	-	-	-	-
30-354-000-040	Grant revenue - other	-		5,800		5,800	5,800	-	#DIV/0!	-	-	-	-
30-391-000-100	Sale of Fixed Assets	34,381	44,345	5,000	41,494	5,000	20,000	15,000	36%	20,000	20,000	20,000	20,000
30-393-000-000	Capital income	118,544		-	-	-	-	-	#DIV/0!	-	-	-	-
30-393-000-020	Proceeds from New Debt	-		-		-	-	-	#DIV/0!	-	-	-	-
30-393-000-030	Proceeds from Premium	-		-		-	-	-	#DIV/0!	-	-	-	-
30-393-000-400	Other financing sources	10,000		-		-	-	-	#DIV/0!	-	-	-	-
Total Income before Operating Transfers		180,851	62,418	120,800	230,954	120,800	135,800	15,000	6%	130,000	130,000	130,000	130,000
INTERFUND OPERATING TRANSFERS													
								-					
30-392-000-001	Transfer From General Fund	884,064	1,538,799	450,000	2,414,096	860,000	1,480,000	620,000	26%	200,000	200,000	200,000	200,000
30-392-000-005	Transfer From Solid Waste Fund	85,000	50,000	-		-	150,000	150,000	#DIV/0!	-	-	-	-
30-392-000-030	Transfer From Municipal Authority	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Operating Transfers		969,064	1,588,799	450,000	2,414,096	860,000	1,630,000	770,000	32%	200,000	200,000	200,000	200,000
TOTAL INCOME		1,149,915	1,651,217	570,800	2,645,050	980,800	1,765,800	785,000	30%	330,000	330,000	330,000	330,000
EXPENSES													
Township Properties													
30-409-000-700	Capital Purchases - General	-	540,299	-	20	-	-	-	0%	5,000	5,000	5,000	5,000
30-409-001-700	Capital Purchases - Executive	-	-	-	32,975	40,000	-	(40,000)	-121%	40,000	-	-	-
30-409-002-600	Capital Construction - Township Building		48,048	103,000	25,147		-	-	0%		75,000	-	-
30-409-002-610	Capital Construction - Townshp Bldg Expansion					-	-	-	#DIV/0!	-	-	-	-
30-409-002-625	Capital Construction - 128/144 Byers Road	-	-	-	1,599,090	-	1,500,000	1,500,000	94%	-	-	-	-
30-409-002-700	Capital Purchases - Township Building		9,939	-		-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
30-409-003-600	Capital Construction - PW Building			-		-	-	-	#DIV/0!	-	-	-	-
30-409-003-700	Capital Purchases - PW Building	7,050	19,392	-		-	-	-	#DIV/0!	-	-	-	-
30-409-004-600	Capital Construction - Milford Road	-		-		-	-	-	#DIV/0!	-	-	-	-
30-409-004-700	Capital Purchases - Milford Road	6,850		-	-	-	-	-	#DIV/0!	-	-	-	-
		13,900	617,678	103,000	1,657,232	40,000	1,500,000	1,460,000	88%	50,000	85,000	10,000	10,000
Police													
30-410-000-700	Capital Purchases	386,475	193,539	120,525	137,053	119,500	277,300	157,800	115%	165,466	164,405	168,836	166,000
		-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
		386,475	193,539	120,525	137,053	119,500	277,300	157,800	115%	165,466	164,405	168,836	166,000
Codes													
30-413-000-700	Capital Purchases			-		-	-	-	#DIV/0!	-	-	-	-
		-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Public Works													
30-438-000-700	Capital Purchases - Vehicles			-		-	-	-	#DIV/0!	-	-	-	-
30-438-000-701	Capital Purchases - Equipment	450,428	223,029	223,382	245,075	278,000	310,000	32,000	13%	322,000	328,000	353,000	410,000
		450,428	223,029	223,382	245,075	278,000	310,000	32,000	13%	322,000	328,000	353,000	410,000

**Upper Uwchlan Township
Capital Fund
2026 Budget**

	Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
	2023	2024	2024	2025	2025	2026	'25 Bud	Inc/(Dec)	2027	2028	2029	2030
Parks												
All Parks												
30-454-000-700 Capital Purchases - All Parks	814	27,050	14,069	26,525	-	-	-	0%	15,000	15,000	15,000	15,000
Hickory Park												
30-454-001-600 Capital Construction	81,277	45,873	-	19,252	-	-	-	0%	2,000,000	5,000	5,000	5,000
30-454-001-700 Capital Purchases	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Fellowship Fields												
30-454-002-600 Capital Construction	37,718	-	-	-	-	-	-	#DIV/0!	15,000	15,000	15,000	15,000
30-454-002-700 Capital Purchases	10,750	11,000	-	-	-	-	-	#DIV/0!	-	-	-	-
Larkins Field												
30-454-003-600 Capital Construction			-	-	-	-	-	#DIV/0!	-	-	-	-
30-454-003-700 Capital Purchases			-	-	-	-	-	#DIV/0!	-	-	-	-
Upland Farms												
30-454-004-600 Capital Construction	239,995	33,675	-	15,103	-	-	-	0%	-	-	-	-
30-454-004-610 Fund Raising			-	-	-	-	-	#DIV/0!	-	-	-	-
30-454-004-700 Capital Purchases	-	8,950	-	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	370,554	126,548	14,069	60,880	-	-	-	0%	2,035,000	40,000	40,000	40,000
Trails												
30-455-000-650 Grant - Trails/Bridge	20,000		-	-	-	-	-	#DIV/0!	-	-	-	-
30-455-000-651 Trails		125,000	125,000	-	250,000	250,000	-	#DIV/0!	-	300,000	-	-
30-455-000-652 Eagle Village Trail Extension (Sidepath Project)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	20,000	125,000	125,000	-	250,000	250,000	-	#DIV/0!	-	300,000	-	-
Roads												
30-439-000-100 Traffic Signals	235,785	17,500	-	370,655	11,093	-	(11,093)	-3%	-	-	-	-
Lyndell Road Bridge (shared w/East Brandywine)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
LCR Crosswalk	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
East/West Link - Darrell Drive	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	235,785	17,500	-	370,655	11,093	-	(11,093)	-3%	-	-	-	-
Emergency Management												
30-415-000-700 Capital Purchases	12,321		-	-	-	-	-		-	-	-	-
	12,321	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Village of Eagle												
30-506-000-100 Design - Village of Eagle Pocket Park	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-506-000-600 Construction - Village of Eagle	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Capital Expenditures	1,489,463	1,303,294	585,976	2,470,895	698,593	2,337,300	1,638,707	66%	2,572,466	917,405	571,836	626,000
Debt Service												
30-471-000-100 Principal - Bonds, Series of 2019	-	235,000	-	-	-	245,000	245,000	#DIV/0!	255,000	265,000	280,000	290,000
30-472-000-100 Interest - Bonds, Series of 2019	184,437	178,250	185,000	127,812	171,200	164,000	(7,200)	-6%	154,200	144,000	133,400	122,200
30-472-000-200 Cost of Issuance - Series of 2019	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-472-000-300 Bond Amortization - Series of 2019	(12,355)	-	(12,355)	(6,178)	(12,355)	(12,355)	-	0%	(12,355)	(12,355)	(12,355)	(12,355)
Principal - Bonds, Series of 2025	-	-	-	-	-	75,000	75,000	#DIV/0!	95,000	95,000	100,000	105,000
30-472-000-110 Interest - Bonds, Series of 2025	-	-	-	-	-	156,927	156,927	#DIV/0!	140,000	135,250	130,500	125,500
30-472-000-210 Cost of Issuance - Series of 2025	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-472-000-310 Bond Amortization - Series of 2025	-	-	-	-	-	8,632	8,632	#DIV/0!	8,632	8,632	8,632	8,632
Total Debt Service	172,082	413,250	172,645	121,634	158,845	396,645	237,800	196%	640,477	635,527	640,177	638,977
Total Capital Expenditures & Debt Service	1,661,545	1,716,544	758,621	2,592,529	857,438	2,733,945	1,876,507	72%	3,212,943	1,552,932	1,212,013	1,264,977
Net Income Prior to Operating Transfers Out	(511,630)	(65,327)	(187,821)	52,521	123,362	(968,145)	(1,091,507)	-2078%	(2,882,943)	(1,222,932)	(882,013)	(934,977)

**Upper Uwchlan Township
Capital Fund
2026 Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Bud	Inc/(Dec)	2027	2028	2029	2030
Operating Transfers													
30-505-000-010	To the General Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
30-505-000-020	To the Solid Waste Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	To the Water Resource Protection Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	To the Act 209 Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Operating Transfers		-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Net Income		(511,630)	(65,327)	(187,821)	52,521	123,362	(968,145)	(1,091,507)	-2078%	(2,882,943)	(1,222,932)	(882,013)	(934,977)

Upper Uwchlan Township
Budget - 2026
Capital Purchases

	Total Cost	Amount Charged to Capital Fund 2026	Amount Charged to MA 2026	Total 2025 Cost
<u>Township Building</u>				
<u>Township Building</u>				
Renovations to 128/144 Byers Road	\$ 1,500,000	1,500,000		\$ 1,500,000
			-	-
Total Township Building	1,500,000	1,500,000	-	1,500,000
 <u>Police Department</u>				
Report Management System	25,000	25,000		25,000
<i>(\$10,505 in subsequent years - \$15k poss from 2025)</i>				
Vehicle - marked. Replace 3202	70,000	70,000		70,000
Vehicle - marked. Replace 3209	70,000	70,000		70,000
Body cameras	13,700	13,700		13,700
Car cameras	13,900	13,900		13,900
Tasers/cameras	13,000	13,000		13,000
Vests	6,700	6,700		6,700
<u>Building improvements - 140 Pottstown Pike:</u>	65,000	65,000		65,000
Lobby (140 Pottstown Pike)		-		-
Lockers (12)		-		-
Fence - parking lot				
			-	-
Total Police	277,300	277,300	-	277,300
 <u>Public Works Department</u>				
<u>General Equipment</u>				
Pick up truck	80,000	80,000		80,000
Excavator	95,000	95,000		95,000
Skid Steer	135,000	135,000		135,000
Total General Equipment	310,000	310,000		310,000
Total Public Works	310,000	310,000	-	310,000
 <u>Trails</u>				
Reserve Trail	250,000	250,000		250,000
	250,000	250,000	-	250,000
Total Trails and Bridges	250,000	250,000	-	250,000
 TOTAL CAPITAL PURCHASES	 \$ 2,337,300	 \$ 2,337,300	 \$ -	 \$ 2,337,300

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 \$838,000 at December 31, 2025. At the end of 2026, the fund balance is projected to be approximately \$566,000, or a decrease of 32.5%. In 2025 the costs for repaving were paid entirely from the Liquid Fuels Fund. The 2026 Liquid Fuels budget reflects the same. 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

Budget Year	Population (Census - 2020)	Roadway Mileage	Liquid Fuels Allocation
2026	12,275	59.53	\$401,000 (est) Sept
2025	12,275	59.53	\$419,264 (actual)
2024	12,275	59.53	\$396,257 (actual)

ACCOMPLISHMENTS IN 2025

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

GOALS FOR 2026

- Continue the road resurfacing program

**Upper Uwchlan Township
Liquid Fuels
2026 Budget**

		Actual	Actual	Budget	YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Bud	Inc/(Dec)	2027	2028	2029	2030
		(9/30/25)											
INCOME													
04-341-000-000	Interest Earnings	45,749	58,243	7,000	44,045	50,000	50,000	-	0%	25,000	25,000	25,000	25,000
04-389-000-001	Snow Agreement	693	1,608	600	-	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	401,447	396,257	394,802	404,744	390,888	389,832	(1,056)	0%	399,832	409,832	419,832	429,832
	Total Income	462,409	470,628	416,922	463,309	456,008	454,952	(1,056)	100%	440,192	450,192	460,192	470,192
EXPENSES													
04-400-000-074	Equipment Purchase	-	-	-	146,657	245,000	-	(245,000)	0%	-	-	-	-
	<u>Expenses</u>												
04-432-000-239	Snow & Ice Supplies	19,641	88,517	75,000	85,546	77,250	77,250	-	0%	79,568	81,955	84,413	86,946
04-432-000-250	Vehicle Maintenance & Repair	-	2,397	4,000	-	4,120	4,120	-	100%	4,244	4,371	4,502	4,637
04-432-000-450	Snow & Ice Contrated Services	2,831	13,793	24,000	14,750	24,720	24,720	-	0%	25,462	26,225	27,012	27,823
04-438-000-239	Road Project Supplies	10,952	-	31,000	-	31,930	31,930	-	#DIV/0!	32,888	33,875	34,891	35,937
04-439-001-250	Resurfacing	386,143	469,210	549,333	464,287	565,813	582,787	16,974	4%	600,271	618,279	636,827	655,932
04-439-002-250	Base Repairs	-	-	6,000	-	6,180	6,180	-	#DIV/0!	6,365	6,556	6,753	6,956
04-438-000-450	Road Project Contracted Service	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Total Expenses	419,567	573,917	689,333	564,583	710,013	726,987	16,974	3%	748,797	771,261	794,398	818,231
	Total Expenses & Equip Purchases	419,567	573,917	689,333	711,240	955,013	726,987	(228,026)	-32%	748,797	771,261	794,398	818,231
04-472-000-003	Operating Transfers	-	-	-	-	-	-	-	-	-	-	-	-
	Net Income	42,842	(103,289)	(272,411)	(247,931)	(499,005)	(272,035)	226,970	132%	(308,605)	(321,069)	(334,206)	(348,039)

WATER RESOURCE PROTECTION FUND

MISSION AND HISTORY

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



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

Upper Uwchlan Township has a National Pollutant Discharge Elimination System (NPDES) permit that sets minimum standards and procedures that the Township must meet around stormwater control, pollutant reduction and prevention, and municipal operations. The Township is mandated by the Environmental Protection Agency (EPA) and the Pennsylvania Department of Environmental Protection (PADEP) to have a Stormwater Management Program which addresses both water quality and quantity.

The Water Resource Protection Fund (*previously known as the Stormwater Management Fund*) was established in July 2014 for the purpose of dedicating resources to protect and preserve our watersheds, reduce pollutants, and control storm water run-off and flooding.

In early 2015, the Township formed a committee to assess what will need to be done to comply with the unfunded Federal mandates under the NPDES Phase II stormwater regulations which are part of the Federal Clean Water Act of 1972. Outside consultants were engaged to assist the Township in reviewing the stormwater projects that will need to be completed – basin restoration, inlet cleaning and maintenance, storm drain cleaning and repair, street sweeping etc. to maintain water quality and prevent or reduce flooding. Funding has not yet been allocated for Phase III of this project, which includes analysis and public outreach regarding the implementation of a stormwater fee.

DESCRIPTION OF SERVICES PROVIDED

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

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

2025 HIGHLIGHTS

We continued to improve stormwater system by replacing inlets and pipes as needed. Inspections of existing systems were completed by Gilmore and Associates as well as staff. The Township worked with EAC to start educating residents on the value of rain barrels and other onsite stormwater initiatives.

The Water Resource Protection Fund is projected to have a Fund Balance of approximately \$402,000 on December 31, 2025. At the end of 2026, the projected Fund Balance is expected to be approximately \$411,000 or an increase of 2.2%. The increase is due to additional funding provided by the Township with fewer projects scheduled for 2026.



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

ACCOMPLISHMENTS IN 2025

- Repaired or rebuilt 52 inlets (*as of October 2025*)
- Replaced 80' of curb on Krauser between March and April 2025
- Replaced a 30' stormwater pipe on Dorothy Drive.
- Cleaned out pipe crossings throughout the township
- Cleaned out approximately 2,000 inlets throughout the year
- Performed street sweeping on approximately 245 lane miles
- Mowed the Township's five basins 30 times

GOALS FOR 2026

- Continue maintenance and repair of existing stormwater infrastructure
- Comply with PADEP MS 4 for stormwater run-off
- Surface Drainage Improvements along roadways
- Implement Roadway Flooding Mitigation Plan from EMPC
- Pipe Crossing on Krauser Rd.
- Stormwater repairs in Byers Station for Roadway overlay program
- Complete construction of the naturalized stormwater detention area at Upland Farms
- Re-start the program begun in 2015 to address the requirements of the NPDES stormwater regulations

Staffing Statistics – as of the end of each year presented

	2026	2025	2024
Full time:	1	1	1
Total FTE's	1	1	1

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

STATISTICS

	2026	2025	2024
Storm water basins privately owned	95	95	95
Storm water basins Township owned	6	6	6
Storm water inlets	1,776	1,776	1,776
Outlet structures	70	70	70
End-walls	145	145	145
Head-walls	56	56	56
Flared End Sections	36	36	36
Manholes	121	121	121

PERFORMANCE MEASURES*Township Goals Supported:*

- Protect Natural Resources and Systems - Marsh Creek and Pickering Valley Watersheds
 - Protect the local watershed by appropriately managing storm water infrastructure via the development and management of a Water Resource Protection program
 - Continued collaboration on projects such as the Brandywine Creek Greenway
- Effective and Efficient Township Services
 - Protect and preserve investment in public facilities
 - Continue to identify and employ technological advances to promote access, maximize efficiencies and increase productivity of employees

**Upper Uwchlan Township
Water Resource Protection Fund
2026 Budget**

		Actual	Actual	Budget	Actual	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	YTD 2025	2025	2026	'25 Bud	Inc/(Dec)	2027	2028	2029	2030
		(9/30/25)											
INCOME													
08-341-000-010	Interest Earnings	13,405	24,765	12,500	17,573	12,500	12,500	-	0%	1,500	1,500	1,500	1,500
08-361-000-100	Usage Fees	-	-	-	-	-	-	-	#DIV/0!	376,320	752,640	752,640	752,640
08-354-000-010	County Grants - VPP	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-354-000-020	State Grants	-	225,477	275,000	-	-	-	-	0%	-	-	-	-
08-392-000-010	Transfer from General Fund	300,000	172,329	186,000	-	-	90,000	90,000	48%	-	-	-	-
	Transfer from Capital Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-392-000-020	Transfer from Municipal Authority	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
	Miscellaneous Revenue	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Income		313,405	422,571	473,500	17,573	12,500	102,500	90,000	#DIV/0!	377,820	754,140	754,140	754,140
Expenses													
08-404-000-100	Wage allocation from Public Works	-	-	-	-	-	-	-	#DIV/0!	106,821	109,552	112,356	115,236
08-404-000-311	Legal Expense	58	-	-	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
08-406-000-010	Grant Application Fees	-	-	-	-	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
08-406-000340	Public Relations	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-408-000-010	Engineering	-	-	5,000	-	5,000	5,000	-	0%	10,000	10,000	10,000	10,000
08-408-000-020	Feasibility Studies	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-420-000-035	Permits	2,500	2,500	-	2,500	-	-	-	#DIV/0!	5,000	5,000	5,000	5,000
08-420-000-260	Small Tools & Equipment	2,196	287	1,500	1,678	1,500	1,500	-	0%	1,000	1,000	1,000	1,000
08-446-000-101	Allocated Wages	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-446-000-200	Supplies	10,643	25,291	27,112	900	27,112	27,112	-	0%	25,000	25,000	25,000	25,000
08-446-000-230	Gas & Oil	-	-	2,400	-	2,400	2,400	-	0%	2,000	2,000	2,000	2,000
08-446-000-235	Vehicle Maintenance	2,565	7,246	4,250	7,556	10,000	10,000	-	0%	4,000	4,000	4,000	4,000
08-446-000-250	Maintenance & Repair	22,050	11,814	25,600	6,012	25,600	25,600	-	0%	2,000	2,000	2,000	2,000
08-446-000-316	Training & Seminars	-	-	2,000	-	2,000	2,000	-	0%	2,000	2,000	2,000	2,000
08-446-000-450	Contracted Services	15,317	8,244	20,000	3,062	20,000	20,000	-	0%	20,000	20,000	20,000	20,000
08-446-001-250	Maintenance & Repair- MA	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-446-000-400	Construction	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
08-446-005-600	Construction - Marsh Creek Watershed	-	520,658	461,000	-	-	-	-	0%	-	-	-	-
Total Expenses		55,329	576,040	548,862	21,708	93,612	93,612	-	#DIV/0!	187,821	190,552	193,356	196,236
Total Expenses		55,329	576,040	548,862	21,708	93,612	93,612	-	#DIV/0!	187,821	190,552	193,356	196,236
Net Income		258,076	(153,469)	(75,362)	(4,135)	(81,112)	8,888	90,000	#DIV/0!	189,999	563,588	560,784	557,904

SEWER FUND

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

The Sewer Authority has a separate budget and prepares financial statements separately from the Township, although their financial statements are included in the audited annual financial statements of the Township as a component unit of the Township.

General Obligation Bonds – Series of 2025

The Township issued \$8,050,000 of General obligation Bonds, Series of 2025 on September 24, 2025. The bonds closed on October 28, 2025. The bond proceeds are being used for both Township purposes and to expand the sewer system operated by the Upper Uwchlan Township Municipal Authority. The portion of the debt (and its interest expense) that is attributable to the Municipal Authority (\$5,175,345) has been recorded in the Sewer Fund. The portion attributable to the Township (\$2,874,655) has been recorded in the Capital Fund. The bonds were sold with a premium of \$483,452.

General Obligation Bonds – Series of 2019

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

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

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

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

In August, 2019 market conditions were advantageous for a current refunding of the Township's General Obligation Bonds, Series of 2014. The Township and Authority issued \$5,105,000 of General Obligation Bonds Series A of 2019 which closed on September 5, 2019. The sole purpose of this bond issue was to refund the General Obligation Bonds, Series of 2014. The Township issued the General Obligation Bonds, Series of 2014, five years ago to finance the construction of Phase II of the Route 100

Wastewater Treatment Plant and Collection System. The refunding – or early redemption – of the bonds provided a present value cost savings to the Township of \$567,080 or 11.14% of the refunded principal of \$5,090,000.

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

**Upper Uwchlan Township
Sewer Fund
2026 Budget**

		Actual	Actual	Budget	Actual YTD	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Bud	Inc/(Dec)	2027	2028	2029	2030
		(9/30/25)											
INCOME													
15-341-000-000	Interest Earnings	3,839	4,790	4,000	3,618	7,000	7,000	-	0%	7,000	7,000	7,000	7,000
15-342-000-100	Operation/Mgmt Agreement - Series of 2014					-	-	-	100%	-	-	-	-
15-342-000-200	Operation/Mgmt Agreement - Series of 2019	234,944	239,123	239,344	101,592	239,344	238,294	(1,050)	100%	237,244	235,844	234,444	233,044
15-342-000-300	Operation/Mgmt Agreement - Series A of 2019	332,515	334,389	334,475	55,554	334,475	331,175	(3,300)	100%	331,775	337,275	336,400	335,400
15-342-000-315	Operation/Mgmt Agreement - Series of 2025	-	-	-	-	-	417,469	417,469	100%	417,000	418,750	415,000	416,000
15-387-000-000	Contributions from Private Sector	-	-	-		-	-	-	0%	-	-	-	-
15-387-000-001	Asset Contribution from Private Sector	-	-	-	-	-	-	-	0%	-	-	-	-
15-392-000-000	Transfer from Municipal Authority	-	-	-	-	-	-						
Total Income		571,298	578,302	577,819	160,764	580,819	993,938	413,119	#DIV/0!	993,019	998,869	992,844	991,444
Expenses													
15-400-000-461	Bank Fees	1,000	1,064	1,000	1,000	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
15-400-000-463	Misc. Expenses	-	9,706	1,000	-	1,000	1,000	-	0%	1,000	1,000	1,000	1,000
15-472-000-105	Bond Interest Expense-Series of 2019	204,869	204,123	204,344	152,328	204,344	203,294	(1,050)	100%	202,244	200,844	199,444	198,044
15-472-000-110	Bond Interest Expense-Series A of 2019	117,246	114,389	114,475	83,073	114,475	111,175	(3,300)	100%	106,775	102,275	96,400	90,400
15-472-000-115	Bond Interest Expense-Series of 2025	-	-	-		-	282,469	282,469	100%	252,000	243,750	235,000	226,000
15-472-000-305	Bond Amortization Expense-Series of 2019	553	829	829	415	829	829	-	0%	829	829	829	829
15-472-000-310	Bond Amortization Expense-Series A of 2019	(6,645)	(6,645)	(6,645)	(3,323)	(6,645)	(6,645)	-	0%	(6,645)	(6,645)	(6,645)	(6,645)
15-472-000-315	Bond Amortization Expense-Series of 2025	-	-	-	-	-	15,541	15,541	#DIV/0!	15,541	15,541	15,541	15,541
15-493-000-083	Depreciation Expense	501,042	411,575	-	-	-	-	-	0%	-	-	-	-
	Loss on Disposal of Asset			-	-	-	-	-	0%	-	-	-	-
Total Expenses		818,065	735,041	315,003	233,493	315,003	608,662	293,659	#DIV/0!	572,744	558,594	542,569	526,169
Transfers													
15-492-000-010	Transfer to Municipal Authority	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	0%	-	-	-	-
Total Expenses and Transfers Out		818,065	735,041	315,003	233,493	315,003	608,662	293,659	#DIV/0!	572,744	558,594	542,569	526,169
Net Income		(246,767)	(156,739)	262,816	(72,729)	265,816	385,275	119,459	#DIV/0!	420,275	440,275	450,275	465,275

ACT 209 FUND

DESCRIPTION OF SERVICES PROVIDED

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

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

The Act 209 Fund is projected to have a fund balance of approximately \$1,185,000 at December 31, 2025. At the end of 2026, the fund balance is projected to be approximately \$1,224,000 or an increase of 3.36%.

ACCOMPLISHMENTS IN 2025

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

GOALS FOR 2026

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

Upper Uwchlan Township
ACT 209
2026 Budget

		Actual	Actual	Budget	Actual - 9/30/25	Budget	Budget	\$ Inc/(Dec)	%	Budget	Budget	Budget	Budget
		2023	2024	2024	2025	2025	2026	'25 Bud	Inc/(Dec)	2027	2028	2029	2030
Revenue													
09-354-000-030	Grant Revenue - Federal	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-354-100-140	Grant Revenue - State	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-341-000-000	Interest Earnings	41,917	51,841	30,000	38,760	40,000	40,000	-	0%	40,000	40,000	40,000	40,000
09-379-000-010	Transportation Impact Fees	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-380-000-000	Misc Revenue	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-395-000-200	Transfer from Capital Fund	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Income		41,917	51,841	30,000	38,760	40,000	40,000	-	#DIV/0!	40,000	40,000	40,000	40,000
Expenses													
09-427-000-150	Bank Fees	200	260	150	-	150	150	-	0%	150	150	150	150
09-489-000-010	Enginnering Fees	-	3,000	-	-	-	-	-	#DIV/0!	-	-	-	-
09-489-000-020	Construction	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-489-000-045	Contracted Services	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
09-489-000-600	Capital Construction	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-
Total Expenses		200	3,260	150	-	150	150	-	0%	150	150	150	150
Net Income		41,717	48,581	29,850	38,760	39,850	39,850	-	#DIV/0!	39,850	39,850	39,850	39,850

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

Current asset – Assets that are expected to be sold or used within one year.

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.

Deferred revenue – funds that have been received in advance of providing a service or delivering goods are recorded as a liability. Once the obligation has been fulfilled, the funds are recorded as income.

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.

Fixed asset – a tangible, long-lived item, property or equipment that is used to provide services or generate revenue. Fixed assets normally refer to land, buildings, equipment, vehicles and machinery.

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.

GLOSSARY, cont'd

Fund Balance – Fund balance is the net position of a governmental fund. It is equal to the difference between assets, liabilities, deferred outflows of resources and deferred inflows of resources. It is the “equity” of a governmental fund.

GAAP - GAAP is an abbreviation for Generally Accepted Accounting Principles which are the standard framework and guidelines used in financial accounting in the United States of America. The Financial Accounting Standards Board is responsible for issuing new accounting pronouncements.

GASB - GASB is an abbreviation for The Government Accounting Standards Board. GASB is the authoritative accounting and financial reporting standard –setting body for state and local governments.

General Fund - An accounting entity used to account for all revenue and expenditures applicable to the general operations of the departments of the Township, and to record all financial transactions not accounted for in another fund.

GFOA – GFOA is the abbreviation for The Government Finance Officers Association. The GFOA is a national professional organization comprised of people who are working in government finance on a state, local or federal level. The GFOA holds educational training seminars nationally and also provides information on “Best Practices”, as well as other services, to its members. State and local chapters provide local training on a monthly, quarterly, or annual basis.

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.

GLOSSARY, cont'd

MS-4 – Under the 1987 Clean Water Act Amendments, the U.S. EPA developed new regulations to address storm water that might impact water quality. These new “Municipal Separate Storm Sewer System” (MS4) regulations were established by the EPA and are administered in Pennsylvania by the Pennsylvania Department of Environmental Protection (“DEP” or “PADEP”).

MUTCD Standards –this refers to the Federal Highway Administration manual on Uniform Traffic Control Devices.

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

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