

UPPER PROVIDENCE TOWNSHIP

2026 Proposed Budget



November 18, 2025

Township Council – 2025

1st District – Marsha Peterson (Chair)

2nd District – Rasheen Merritt (Vice Chairperson)

3rd District – Dr. Christen Rexing

4th District – Elgin Akarsoy

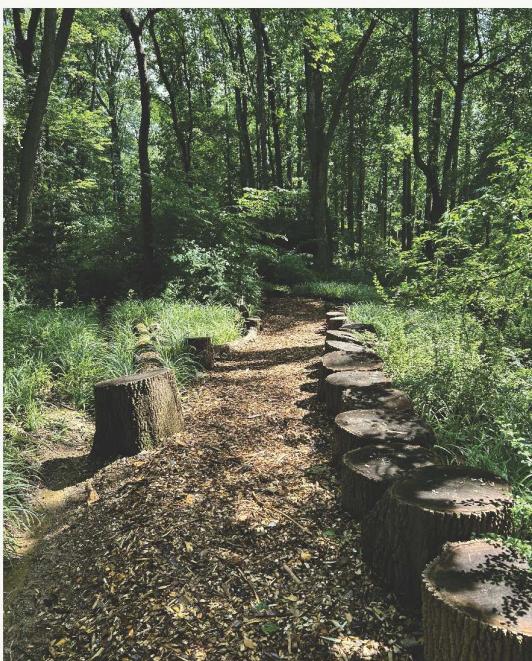
5th District – Fred Reid

Township Manager – Barry P. Luber

Finance Director – Amy Organek



From parks to playgrounds, programs to people...



...there's so much to enjoy in Upper Providence Township!

Upper Providence is an active community with much to offer residents and visitors. Bringing us together to make the township a better place for everyone.

Pictures on the cover, top left, and clockwise around

Community Day – A celebration of a variety of what Upper Providence has to offer, and fun for all

We are part of Bee City USA, dedicated to preserving the environment.

The creek at Louis Scott Park

Recreation program offerings - We are working toward expanding our recreation programs to include residents of all ages.

Junior council – encouraging our youth to participate in local government and have their voices heard.

Ribbon cutting for Ray Roche Park Improvements

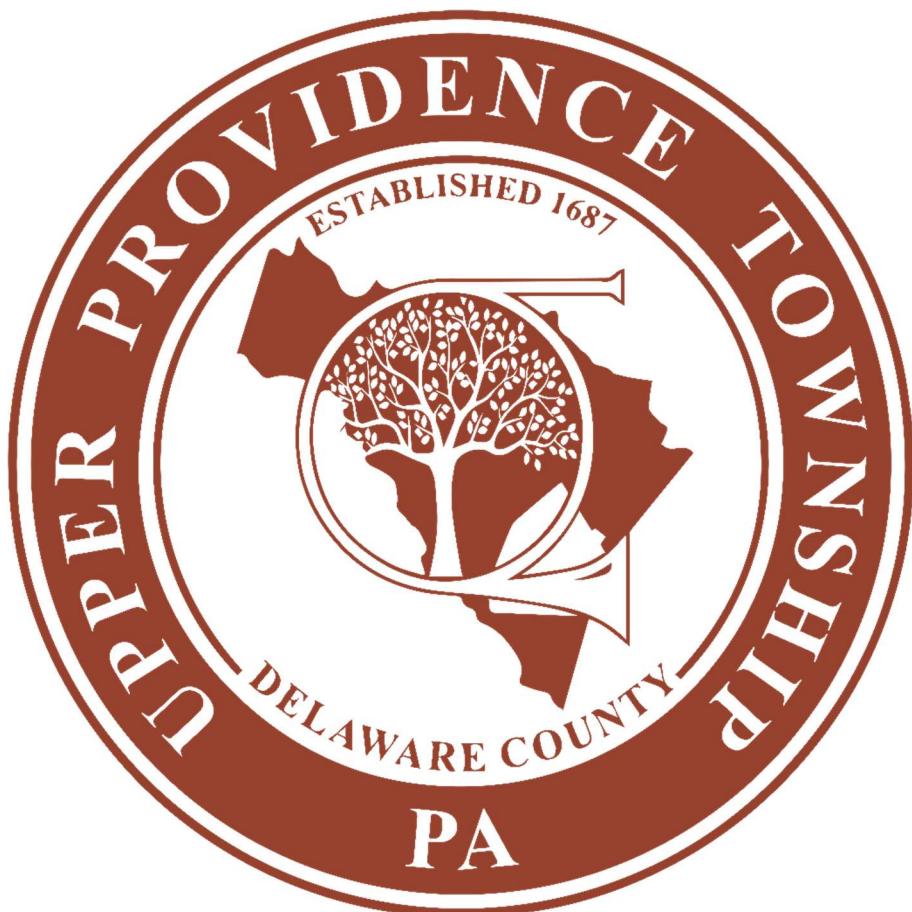
Upper Providence Preserve – our newest addition of open space and a quiet piece of nature in the township.

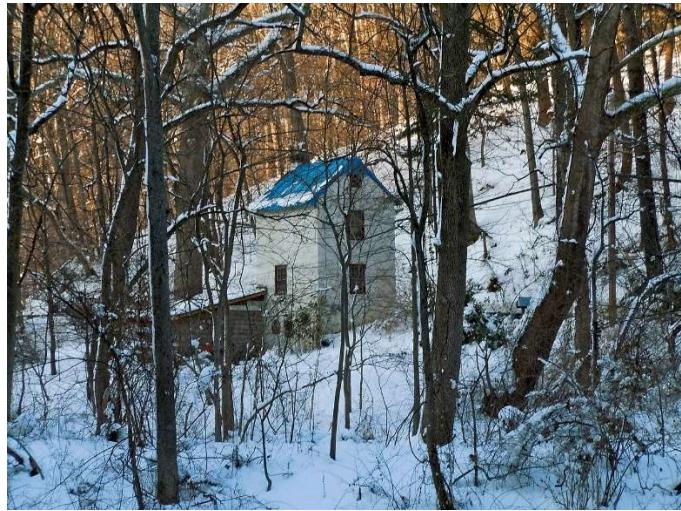
“Alone, we can do so little; together, we can do so much” – **Helen Keller**

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Township History

Upper Providence Township - Incorporated 1687

From the Media Bypass that divides Upper Providence Township, passengers see a little beyond the trees that buffer homes from the hum of rushing traffic. This narrow stretch of land between two rushing waters, now called Ridley and Crum Creeks, yielded all the natives needed for food and home. It was an open and free land.

Settlers

Three hundred years ago, early settlers — Swedes and Welsh — came seeking the same life as the Lenni-Lenape: peace, freedom, a place to celebrate their culture, and a place to worship their God. Leaders, including William Penn and George Fox, founder of the Religious Society of Friends, found a place to build new lives in an open society under the "Providence God." Soon, they established the concept of land ownership with its legal requirements: road building, courts, and taxes. Without a system of currency, land was money, and money was land.

Those with special skills provided services for the community. Some became blacksmiths, educators, merchants, and tanners. With water as an abundant source of power, enterprising citizens constructed mills to grind grain. Most famous was Sycamore Mills or Bishop's Mills, built on Ridley Creek in 1718. Others were Robinett Grist Mill (1687); Malin's Grist Mill (1770); Register's Nail Factory (1812); and Palmer's Mills (1802).

Education

The Friends' Society's desire for fine education led James Turner, a resident Quaker, to provide for education in his will of 1787. The money established Blue Hill School near the intersection of Chapel and Providence Roads. Sandy Bank School was opened in 1836, rebuilt in 1905, and enlarged in 1926. Lower Banks School was built in 1872. The Rose Tree Union School District was established in 1947. A library, named the Union Library, was opened at Bishop's Hills on Sycamore Mills Road in 1813. It had eight hundred volumes on its shelves by 1843.

Tourism

Taverns and Inns became hospitality centers for travelers, gathering places for the public, and convenient venues for town meetings. Peter Worrall's Mansion and the Rose Tree Tavern, built in 1739, were major attractions in this area's history.

In the late 19th century, city dwellers escaped summer heat by coming to Upper Providence Township to stay at family-run hotels like the Idlewild, established by the Hawkins family in 1871. Guests would hire coaches to attend steeplechase races and fox hunts at the Rose Tree Hunt Club (approximately 1859). The club later moved to its own building. Next to the Inn, and finally to a farm behind the tavern, now within Rose Tree Park.

The Rose Tree Tavern was painstakingly moved away from the corner of Rose Tree and Providence Roads to allow for future road improvements. The building has been beautifully renovated and is the new home of Delaware County's Brandywine Conference and Visitors Bureau.

Township Data:

- Settled approximately 1683.
- Incorporated as a township in 1687
- Total area 5.93 square miles
- Population- 10,858 (2020 US Census)
- Distance to Center City Philadelphia is 21 miles or 35 minutes
- Upper Providence is 98% residential, 1% commercial, and 1% industrial
- Elevations from 90 to 360 feet above sea level



Township Mission Statement

Upper Providence Township will deliver services to meet the needs of the community and be responsive and proactive when it comes to the health, safety, and well-being of the community. Township will strive to maintain standards and improve the quality of life for the residents and will do this in an inclusive, transparent, and fiscally responsible manner.

2025 Township Officials and Staff

Township Council

Officers

Chairperson- Marsha Peterson

Vice Chairperson – Rasheen Merritt

Members

Elgin Akarsoy

Dr. Christen Rexing

Fred Reid

Council Appointed Officials

Barry P. Luber – Township Manager

Carl Ewald, Esq. – Township Solicitor

JP Kelly, PE – Township Engineer

Robert H. Linn, AIA - Building Code Official

Department Heads

Police Department – Chief David Montella

Public Works – Vincent Roche, Roadmaster

Director of Finance & Human Resources – Amy Organek

Budget Message from the Township Manager

December 16, 2025

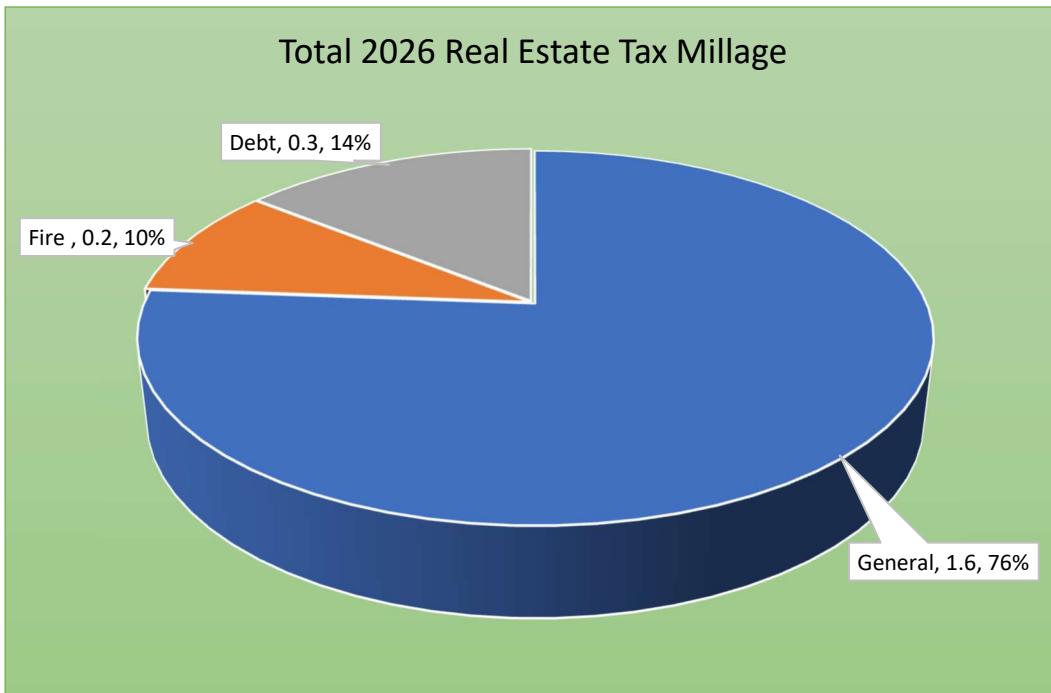
Chair and Members of Council
Upper Providence Township
935 N. Providence Rd.
Media, PA 19063

The 2026 Upper Providence Budget is respectfully submitted to the Township Council and the residents of Upper Providence Township. As presented, this spending plan will allow the Township to continue providing municipal services and amenities to its residents and businesses while reducing Real Estate Taxes by 12.6%. This reduction was made possible due to the 2025 implementation of a 1% Earned Income Tax (EIT). The EIT affected only approximately 30% of township residents, as many work in a nearby municipality or in neighboring Philadelphia and the states of New Jersey or Delaware, where an EIT or a wage tax is already imposed.

Fund	2024 Millage	2025 Millage	2026 Millage
General Fund	2.3350	1.899	1.600
Fire Fund	.06400	.2000	.2000
Debt Service Fund	0.000	.3000	.3000
Total	2.399	2.399	2.100

The proposed Fire Millage allows the Township to contribute to Fire Company operations, pays for the Fire Company's Worker's Compensation expense, and allocates \$225,000 annually towards future Fire Company Apparatus replacements.

The Debt Service Fund combines previous debt obligations from the General Fund and the District Court Fund. Additionally, the fund provides for the Township funds to repay the anticipated debt needed to fund capital projects for 2025 and 2026. Upper Providence Township has a strong bond rating – AA, as assigned by Standard & Poor's. This allows the Township to borrow money at favorable interest rates.



The Council reviewed the proposed budget several times and held public budget workshops on September 9, 2025; October 14, 2025; October 28, 2025; and two additional discussions on November 18, 2025, and December 16, 2025, ultimately voting to approve the budget on December 16. The purpose of this introductory “budget message” is to highlight key aspects of the budget that are part of the Township’s financial plan for the upcoming year.

The 2026 Proposed Budget presents a \$9.8 million spending plan for the General Fund, the Township's primary operating fund. The 2025 projected revenues are \$12.3 million. This increase in projected revenue for 2025 was primarily due to short-term borrowing (Tax & Revenue Anticipation Note- TRAN) to pay bills until tax revenues began coming in in April 2025. The adoption of the Earned Income Tax in 2025 is projected to result in a Fund Balance of \$3.1 million at the end of 2026, allowing the township to meet its goal of maintaining a Fund Balance equal to 25% of annual expenditures.

Having this Fund Balance allows the Township to comply with its adopted Fund Balance Policy, which requires maintaining 25% of annual expenditures as Fund Balance. Sustaining a 25% Fund Balance is considered “best practices” as stated by the Government Finance Officers Association (GFOA). Fund Balance is the Township’s “rainy day” reserves for emergencies, catastrophes, and unexpected expenses or drops in revenue. The Township has six funds included in the budget in addition to the General Fund. Those other funds are the Debt Service, Highway Aid, Fire, Capital, Sick, and District Court Funds.

The 2026 Proposed Budget continues to build on the objectives established by Township management to develop a more comprehensive and functional financial plan. We are creating a budget document that meets the Government Finance Officers Association’s (GFOA) Distinguished Budget Award criteria. Budget elements of economic forecasting

and benchmarking continue to be integrated into the document to provide a complete, reader-friendly picture of the Township's future financial position.

In September, the Finance Director and I met with department heads to discuss current-year expenditures and to develop estimates for next year's budget requests, along with justification for changes in actual and requested spending levels. In 2026, staff will continue to improve the quality of life for its residents by providing top-level services, seeking new amenities and programming while doing so in a cost-effective/efficient manner.

Staffing

Public Works Department

The overall staffing level of seven employees will remain unchanged in 2026. One Equipment Operator/Laborer position will be eliminated. A new position, the Director of Public Works, Parks and Recreation, will be created. The Director will be responsible for long-range planning for the Upper Providence Preserve and the other open spaces, including Louis Scott Memorial Park, Thompson Park, and Ray Roche Park. Ongoing maintenance and long-term capital planning are necessary to ensure these great spaces remain well-maintained for generations of residents to enjoy. Additionally, this position will seek to increase recreational activities and programming for children and adults. Activities such as summer camps, bus trips, and lecture series will be developed. Long-term, the Director will explore adding a Community Room to provide residents and groups with a place to meet, recreational opportunities, and programming for adults and seniors. As the Upper Providence Preserve is still relatively new, we will evaluate the workload that this and other properties/facilities the staff maintains and determine whether we need additional staff for 2027.

Manager's Office

Upon staff's recommendation in 2024, the position of Assistant Township Manager/Special Projects Coordinator was eliminated for 2025 at a cost savings of approximately \$120,000 per year. I recommend that this position not be filled in 2026. Staffing will be re-evaluated as the 2027 budget is developed, and it will be determined then whether this position or any other positions need to be added to the budget to meet community service demand. The duties, which include special project management, Right-to-know requests, and communications, were absorbed by the Township Manager, the Director of Finance and Human Resources, and our communications Consultant.

Salaries and Fringe Benefits

Medical insurance for the Police and Township management will rise 7.4% in 2026. Salaries for the Police will increase by 3.25% under the Police Collective Bargaining Agreement, and wages for the Teamsters will increase by 3.25% under their Collective Bargaining Agreement. Other fringe benefits have been budgeted for a 3% increase for 2026.

Inflation

Through August of 2025, the Consumer Price Index (CPI) for the Philadelphia Metropolitan area is 3.3%. Expenditures for 2026 total \$9.9 million as compared to \$8.0 million budgeted for 2025, or a 19% increase. This increase is primarily due to three budgetary line items:

Budget Line Item	2025 Budget	2026 Proposed Budget	Change
Transfer to Capital Fund	\$0	\$750,000	\$750,000
Director of Public Works, Parks & Recreation	\$0	\$165,000	\$165,000
Major & Minor Equipment (Police & Public Works)	\$99,000	\$383,347	\$284,347
Total			\$1,199,347

It is anticipated that 2026 General Fund revenue will be sufficient to transfer \$750,000 from the General Fund to the Capital Projects Fund, thereby reducing the amount needed to borrow to pay for capital projects. The addition of a Public Works, Parks and Recreation Director (\$165,000 in salary and benefits) and the increase in Major Equipment for the Police and Public Works Department (\$284,347 over 2025) are significant factors in the overall rise. If you back out the transfer to the Capital Projects Fund (\$750,000), the addition of the new position (\$165,000), and the increase in Major and Minor Equipment (\$284,347), spending for 2026 increases by 8.6%.

Economic Outlook

The Township's economic outlook is positive. With the implementation of the Earned Income Tax in 2025, it is projected that EIT will exceed the 2025 budget by approximately \$455,000. There should be sufficient revenue to meet the Township's needs and maintain a Fund Balance Reserve in accordance with the adopted Fund Balance Policy.

We have developed a 5-year Capital Improvement Plan, included in this budget, to guide the Township in maintaining infrastructure, including roads, storm sewer systems, and Township-owned parks and facilities. We plan to use this plan to help the Council prioritize capital projects and ensure all township assets are maintained or improved.

We have made significant improvements to our parks system in 2025, including the acquisition and improvements to the Upper Providence Preserve and the soon-to-be-completed Cherry St. Park Master Plan. The Township will continue to look for opportunities to maintain or improve the quality of life for all residents.

The Township has retained its Standard and Poor's assigned AA rating. The Township's AA rating reflects its above-average wealth tax base, modest debt, strong financial position, and sound financial management and policies. This strong bond rating will save the Township money when we issue debt to fund Capital Projects.

Infrastructure and Capital Projects

As stated above, in 2026, the Township will continue to invest in its infrastructure to maintain or replace assets. The importance of maintaining our infrastructure cannot be overstated. Stormwater infrastructure and roads are critical during major inclement weather

events, helping avoid costly emergency repairs in the event of failure. Additionally, township buildings, parks, and playgrounds must be maintained and updated to ensure public safety and to provide quality-of-life amenities that make Upper Providence Township the great place to live it is. To minimize costs to residents, grants will be sought for all eligible projects.

Preparation of this Budget is a team process involving Council, Department Heads, administrative staff, and township professionals. It is derived from a fiscally conservative approach that considers the community's needs and the necessary improvements and repairs. The 2026 Budget reflects a well-thought-out plan to maintain the high quality of life residents expect and deserve. I would like to especially thank Finance Director Amy Organek, Kim McCloskey, and Kimberly Hill of the administrative staff, Kim Dwyer from Finance, Laura Beth Harris, Digital Communications Specialist, Roadmaster Vinnie Roche, Police Chief Dave Montella, and Township Engineer JP Kelly for their work in assisting in putting the 2026 budget together.

Respectfully submitted,

Barry P. Luber

Barry P. Luber,
Township Manager

2026 Proposed Budget Timeline

August 11 – August 23, 2025	Manager & Finance Director meets with Department Heads and develops 2025 year-end projections, and 2026 proposed Revenue & Expenditures.
September 9, 2025	Budget Workshop #1 – 5-year General Fund Revenue/Expenditures Forecast
October 14, 2025	Budget Workshop # 2– Capital Projects Presentation
October 28, 2025	Budget Workshop # 3 - Draft Budget Presentation Public Hearing on 2026 Proposed Budget
November 18, 2025	Final Presentation on 2026 Proposed Budget
December 16, 2025	Council Considers the adoption of the 2026 Budget

2026 Proposed Budget Highlights

Financial

- Real Estate Tax – Decrease in Millage – overall decrease of 12.6%
- 25% Fund Balance achieved (for emergencies/catastrophes, drop in revenue)
- Transfer of General Fund Revenue to Capital Projects Fund to reduce borrowing needs (\$750,000 – 2025; \$750,000 – 2026)
- Increase from \$9,000 to \$40,000 the annual transfer to the Sick Fund
- Increase in Contribution to the Media Ambulance from \$80,000 to \$120,000. This is to help cover operating costs and will offset the fund drive that will not be sent to Upper Providence Residents
- Establish new benefit for Management – Flexible Spending Account program

Staffing

- New Position - Director of Public Works/ Parks and Recreation Director
- Eliminate Public Works Equipment Operator/Laborer position (re-evaluate for 2027)

Equipment Purchases

Police

• Replace Two Police Patrol Vehicles	\$113,000
• Police Drone	\$19,000
• Replace Tasers	\$6,900
• Replace Body Worn Cameras	\$23,600
• Radar Signs	\$22,000
• V-Specs (speed enforcement)	\$11,000

Public Works

• Replacement of Commercial Weedeaters	\$1,200
• Three Generators	\$3,600
• Bobcat or Dingo	\$50,000
• Trailer	\$18,000
• Replace Medium Size Dump Truck	\$140,000

Infrastructure/Capital Projects

• Land acquisition, design, and construction of Public Works Garage	\$1,600,000
• Municipal Complex Design	\$300,000
• Upper Providence Preserve	\$75,000
• Road Paving Program	\$450,000
• Rose Tree Elementary School sidewalks	\$350,000
• Cherry St. Park – Master Plan Improvements*	\$250,000
• Ray Roche Park Improvements*	\$75,000
• Rt. 252 & Rt. 1 Pedestrian Improvements	\$700,000

Stormwater Management Projects

• S. Ridley Creek Rd.**	\$270,000
• Indian Spring & Clearwater	\$250,000
• Meetinghouse Lane	\$40,000
• Roberts Rd.	\$100,000

Emergency Services Apparatus and Contributions

• Annual Fire Apparatus Set Aside	\$225,000
• Ladder Truck Purchase	\$166,672
• EMS Contribution (mentioned above)	\$120,000
• EMS Vehicle Contribution	\$50,000

* - The project will only go forward if a grant is received

** - A grant has already been received.

Financial Policies

Upper Providence Township

Fund Balance Reserve Policy- General Fund

Purpose:

The purpose of this policy is to establish a target level of unrestricted fund balance for the General Fund (GF) and to establish a process and criteria for the continued evaluation of the target level as conditions warrant.

Adequate GF fund balance reserves are a necessary component of the Township's overall financial management strategy and a key factor in external agencies 'such as Moody's and Standard and Poor's measurement of the Township's financial strength and performance. GF fund balance reserves are maintained for unforeseen situations, including emergencies, revenue shortfalls, legislative mandates, unanticipated cost increases, and other conditions that can reduce resources, and increase costs.

Policy:

The Township shall aim to maintain a minimum year-end GF unrestricted fund balance of 25% (3 months of reserves) with a goal of 40% percent of the end of year's total GF expenditures. This minimum reserve will allow the Township to realize a certain level of investment earnings and provide a minimum GF reserve for emergencies and contingencies. Unrestricted GF fund balance is defined as those financial resources available for spending and therefore not reserved for specific purposes such as encumbrances.

1. **Fund Balance Planning:** Each fiscal (calendar) year during the budget-building process, the GF fund balance reserve will be evaluated by staff to determine if adequate levels of reserves are being maintained, based upon the Township's financial strength and the economic conditions. The Township will retain the flexibility to allocate available funds based on current circumstances and needs.

Financial analysis for the planning of the following year's year-end GF unrestricted fund balance will be undertaken by the Township's Finance Director and presented periodically to Council. At a minimum, such analysis shall be reported in advance of or within the annual GF Proposed Budget.

2. **Fund Balance less than 25 Percent Goal:** If during the annual budget preparation period (September to December) the anticipated year-end GF unrestricted fund balance has fallen below the minimum 25 percent or is projected to fall below the minimum goal of 25 percent for the upcoming year as outlined in this policy, the Township Manager will present a plan for consideration by Council to implement actions that would restore the fund balance to at least the minimum 25 percent goal.
3. **Fund Balance in excess of 40 Percent Goal:** If the year-end GF unrestricted fund balance has exceeded or is expected to exceed the maximum goal of 40 percent as outlined in this policy, the Township Manager will present this information to Council who can decide to maintain the higher fund balance or instruct the Township Manager to prepare a plan for consideration by the Board

of Supervisors to implement actions that would reduce the fund balance to within the goal range of 25 percent to 40 percent.

This policy was adopted by the Council dated October 8, 2024.

Upper Providence Township

Debt Management Policy

DEBT

The Township's Debt Management Policy statement sets forth guidelines for the financing of capital expenditures of the Township. It is the objective of the policy that (1) the Township obtains financing only when absolutely necessary, (2) the process for identifying the timing and the amount of debt financing be as efficient and open as possible, and (3) the most favorable interest rates and other related costs be obtained.

Debt financing is permitted to be issued or incurred under Commonwealth of Pennsylvania laws and shall only be used to purchase capital assets that will not be acquired from current resources. The payout schedule of any debt the Township issues shall not exceed the useful life of the asset or project; this allows for a close match between those who benefit from the asset and those who pay for it.

To enhance creditworthiness and prudent financial management, the Township is committed to capital project planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to capital planning will be demonstrated through the adoption and periodic review of the Capital Projects Fund and a cash flow analysis of this fund.

The Township Council reserves the right to amend this policy or waive any of its guidelines in order to address fiscal requirements and/or market conditions.

1. Use of Debt Financing

- a. Debt financing will not be used for any recurring purpose such as current operations or maintenance expenditures; provided that the Township may complete tax and revenue anticipation financings as permitted under the laws of the Commonwealth.
- b. The Township will invest any debt proceeds in safe, statutorily approved investment instruments, designed to match the expected cash flow needs of the capital projects. Adherence to the IRS Code and guidelines on arbitrage shall be followed, with the assumption that the Township will strive to meet the IRS spending exceptions that allow for arbitrage-related exemptions from rebate for these funds. The Township will employ an arbitrage rebate service provider for rebate calculations. The Township will fulfill and monitor all post-issuance compliance procedures as required by the IRS and any outstanding post-issuance compliance policy of the Township.
- c. The Township may consider the use debt financing for one-time capital improvement projects and unusual and long-live (over 10 years) rolling stock and major equipment purchases under the following circumstances, including but not limited to:
 - i. The project's useful life, or the projected useful life of the equipment, will be no less than ten years and, in aggregate, be equal to or exceed the term of the financing.

- ii. There is anticipated to be revenue sufficient to service the debt, whether from anticipated annual revenue from the General Fund, Debt Service Fund or other approved sources.
 - iii. The project is included in the Township's capital improvement plan (or as amended) and is in conformance with the Township's operating budget policies.
- d. The Township may consider securing certain debt of municipal authorities that are directly created by the Township with its general obligation pledge. The Township may also consider securing certain debt of Township's component units (enterprise funds) with its general obligation pledge. Any debt guaranteed by the Township should directly benefit the Township and its citizens:
 - i. The Township will consider how any general obligation guaranty will impact the Township's current and future financial position, debt limits and the maximum exposure (leverage) any guaranty would have on the Township in the event the Township is required to make debt service payments under the terms of any guaranty agreement.
 - ii. Any debt guaranteed by the Township should adhere to all of the provisions of this Debt Management Policy as it relates to the Township's issuance of its direct general obligation or revenue secured debt;
 - iii. Any debt guaranteed by the Township will follow all laws of the Commonwealth of Pennsylvania, including, but not limited to, approval by Council.

2. Structure and Term of Debt Financing

- a. Debt will be issued and structured to match projected capital cash flow needs, minimize the impact upon future budgetary revenue needs, and maintain a relatively rapid payment of principal.
- b. Township will utilize borrowing terms of 20 years or less except for the purchase of assets that have a longer useful life such as land, buildings or Fire Apparatus.
- c. General Obligation debt will be the typical mode of long-term debt financing. In certain circumstances the Township may consider the use of direct bank loans, bond pool financing, private placement bonds, revenue bonds or other forms of debt financing in consultation with its Financial Advisor, Bond Counsel, and with the approval of Council. Revenue backed debt financings may also be utilized when funding projects that generate revenues that the Township decides to allocate to the repayment of debt service.
- d. Depending upon market conditions and the credit rating of the Township, competitive or negotiated sales may be utilized. Generally competitive sales will be preferred.
- e. Debt issues will be structured to generally seek level debt service schedules so as to minimize significant changes from year to year in overall debt repayments.

- f. The typical structure of bonds will result in level or declining principal and interest (combined) payments over the term of the debt. There shall be no “balloon” payments due at the end of the term for long term debt.
- g. The Township will not use or issue interest rate derivatives or swap instruments.
- h. Principal payments will typically commence the calendar/fiscal year following the issuance of the debt or within one year following the completion of a capital project.
- i. The Township will be mindful of the potential benefits (from lower interest rates) of issuing “bank-qualified” bonds and will pursue such benefits when practical.
- j. The Township will typically seek fixed rate financings, especially in times of stable credit markets, however, from time to time, variable rate financing will be considered.
- k. Call provisions will typically be included in debt issues. The timing of the call provisions will be optimized to provide the Township with maximum flexibility to manage the Township’s debt portfolio while taking into consideration the current market conditions.
- l. The Township will be mindful of its non-electoral debt limitations established by State law and endeavor to operate well within such limits at all times.
- m. At times, short-term borrowings will be implemented until a permanent or long-term debt issue can be undertaken. Also, the Township may implement authorized temporary borrowings from internal funds of the Township, to be reimbursed with debt funds at a future date.
- n. The Township will seek to refund/refinance (current and/or advance) its prior bond issues if favorable market conditions exist. A goal of achieving overall net present value savings of at least 3% will be a guiding benchmark.
- o. The sizing of any debt borrowing of the Township will be made after taking into consideration the probable timing and sizing of future borrowings so as to properly plan for future estimated capital cash flow needs.

3. Credit Ratings

- a. The Township recognizes the significant value of its bond credit ratings and will endeavor to protect or improve this credit rating in all of its debt, budgetary and financial management undertakings.
- b. The Township will take all practical precautions to avoid any financial decision which will negatively impact its credit rating on existing or future debt issues.
- c. The Township will generally employ the external services of an independent financial advisor and bond counsel to assist in the preparation of any debt offerings.
- d. The Township Manager and Finance Director (with the assistance of the Financial Advisor) shall be responsible for maintaining relationships with the rating agencies that assign ratings to the Township’s debt. This effort will include representing the Township in meetings with and presentations to the rating agencies in conjunction with the Township’s existing debt management program and any new debt issuance. The Township Manager and/or the Finance Director shall report to Township Council on a monthly basis any communications with rating agencies that may affect the Township’s credit rating.

- e. The Township will disclose all material facts relating to the Township in its Official Statements accompanying debt issuances, taking into account the guidance on disclosure recommended by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, and Generally Accepted Accounting Principles (GAAP).

4. Communication regarding Debt Management

- a. Good communication with bond credit rating agencies shall be maintained, and a policy of full and timely disclosure on every financial report and bond prospectus shall be followed.
- b. Forecasts of future debt issuance plans will be disclosed in all Official Statements and Township budgets.
- c. The Township will comply with all ongoing “Continuing Disclosure” requirements.

UPPER PROVIDENCE TOWNSHIP

Capital Projects Funding Policy

Purpose

The Capital Projects Funding Policy sets guidelines to fund Capital Improvement Projects or for the acquisition of capital equipment that cost at least \$20,000 and has a useful life of at least ten years. Finding alternative ways of funding these projects will minimize the township's reliance on long-term debt. Whenever possible, capital costs should be financed by means other than borrowing. In addition to soliciting outside grant funding, Upper Providence Township should utilize pay-as-you-go methods such as regular contributions from other funds.

Policy

The following methods of obtaining funds are to be utilized for the carrying out of Capital Improvement Projects or capital equipment acquisition. They are ranked in descending order with the most desirable method listed first.

1. **Grants** – Opportunities for federal, state, local government and other grants sources should be explored and applied for whenever possible. Funds accumulated under this policy may be used as a match of grant funds as may be required by the grantor.
2. **Interest Income** – Interest earnings on any accumulated funds under this policy should be utilized to fund future projects or capital asset acquisition.
3. **Contributions of non-reoccurring revenue** – Township Council may through resolution contribute any amount over fifteen percent (15%) of one-time, non-re-occurring revenue in the General Fund. The fifteen percent will be determined during the budget building process by estimating year-end revenue totals for each revenue line item contained in the budget. If it is projected that a revenue category that had non-reoccurring revenue and will exceed the budgeted level by at least 15%, Township Council may assign any portion of the amount over 15% for capital projects or capital asset acquisition. When making any decision as to a contribution of non-reoccurring revenue, Township Council should take into consideration whether or not the township has met its threshold under the Fund Balance Policy. Examples of non-reoccurring revenue includes, but are not limited to:
 - a. Real Estate Transfer Tax from the sale of property not routinely sold, such as a shopping center, office or apartment building, or an industrial property.
 - b. Permit fee revenue from unusually large-scale residential or commercial development projects.
 - c. Proceeds from the sale of township owned buildings or property.
 - d. Donations or contributions.
4. Borrowing through the issuance of Bonds or Notes should be considered after all other means of funding have been exhausted.

Fund Listing

General Fund (01)

The General Fund is the Township's primary operating fund. The fund is supported by taxes, fees, and other revenues that may be used for any lawful purpose. This is the principal fund of the Township and includes all operations not required by law or policy to be recorded in other funds.

Fire Fund (03)

This fund was re-established in 2019 to set aside revenue from real estate taxes and record expenses specifically for the volunteer fire company.

District Court (18)

This fund was set up to record revenue and expenses for the township-owned rental property at 939 N. Providence Rd., currently rented to Delaware County as a District Court.

Debt Fund (21)

This Fund was established in 2025 to repay current and future debt obligations. Revenue is derived primarily from Real Estate tax assessments.

Capital Fund (30)

This fund is used primarily for Facility Capital improvements and large Equipment purchases. Revenue comes from transfers from the General Fund and borrowing.

Highway Aid – (Liquid Fuels) (35)

Revenue for this fund typically comes from two sources: the annual allocation from the Commonwealth of Pennsylvania and interest earnings. Expenses are primarily for snow removal, road paving, and road maintenance.

Sick Fund (90)

Revenue is primarily from a transfer from the General Fund and is used to set aside funds to pay out accumulated sick time for retiring Police Officers.

Major Funds Structure

Fund Type (Fund Number)	Major Revenue Source(s)	Major Service(s) Provided
General - 01	Earned Income Tax, Real Estate Tax, Real Estate Transfer Tax	Police, Parks, Codes & Inspections, Maintenance of Roads/Facilities, General Government
Fire – 03	Real Estate Taxes	Fire Operations – Rose Tree Fire Company
District Court – 18	Rent from Delaware County	Maintenance of Rental Property (District Court)
Debt Service – 21	Real Estate Taxes	Debt Repayment
Capital – 30	Bond/Note Issue and Transfer from General Fund	Capital Projects and Major Equipment Purchases
Highway Aid – 35	Annual Gasoline Tax allocation from the State	Road Paving and Road Maintenance
Sick - 90	Transfer from General Fund	Payout of sick time for retiring Police Officers

Upper Providence Total Budget Summary

2026 Beginning Balance **\$4,523,324**

2026 Total Revenue Budget **\$16,179,313**

2026 Total Expenditure Budget **\$15,184,375**

Surplus **\$994,938**

2026 Ending Balance **\$5,518,262**

All Funds Summary – Fund Balances

Fund #	Fund	Beginning Fund Balance	Revenues	Expenditures	Surplus/Deficit	Ending Fund Balance
01	General Fund	2,605,743	10,414,710	9,916,681	498,028	3,103,771
03	Fire	472,669	336,882	299,000	37,882	510,551
18	District Court	196,048	90,270	90,000	270	196,318
21	Debt Service	436,613	567,824	198,130	369,694	806,307
30	Capital	694,861	4,415,000	4,411,672	3,328	698,189
35	Liquid Fuels	1,590	311,427	311,000	427	2,017
90	Sick	115,800	43,200	0	43,200	159,000
	TOTAL BUDGET	\$4,523,324	\$16,179,313	\$15,226,483	\$952,829	\$5,476,153

All Fund Revenue and Expenditure Summary

	General Fund	Fire Fund	District Court	Debt Service	Capital	Liquid Fuels	Sick	Total
Beginning Balance	2,605,743	472,669	196,048	436,613	694,861	1,590	115,800	4,523,324
Source of Funds								
Real Property Taxes	2,674,060	330,882		497,824				3,502,766
Local Enabling Tax	6,200,500							6,200,500
Business Licenses & Permits	192,000							192,000
Fines	108,300							108,300
Interest Earnings	95,000	6,000	3,900	15,000	15,000	6,500	3,200	144,600
Rents And Royalties	-		86,370					86,370
Operating Grants	-				620,000			620,000
State/Fed Shared Revenue	372,800					304,927		677,727
Local Govt Shared Revenue	11,400							11,400
Charges For Services	89,100							89,100
Public Safety	590,950							590,950
Sanitation	500							500
Culture-Recreation	11,000							11,000
Miscellaneous Revenue	63,100							63,100
Interfund Operating Transfers	5,000			55,000	750,000		40,000	850,000
Long Term Debt	-				3,030,000			3,030,000
Refunds Of Prior Year Exp	1,000							1,000
TOTAL REVENUES	10,414,710	336,882	90,270	567,824	4,415,000	311,427	43,200	16,179,313
	General Fund	Fire Fund	District Court	Debt Service	Capital	Liquid Fuels	Sick	Total
Salaries	4,581,543							4,581,543
Operating Expenditures	4,215,740	299,000	30,000			111,000		4,655,740
Capital Expenditures	338,555				4,411,672	200,000		4,950,227
Transfers	790,000		60,000					850,000
Debt Service	-							-
Principal	-			94,000				94,000
Interest	-			104,130				104,130
TOTAL EXPENDITURES	9,925,838	299,000	90,000	198,130	4,411,672	311,000	-	15,235,640
Ending Balance	3,094,615	510,551	196,318	806,307	698,189	2,017	159,000	5,466,997

**2026 Proposed Budget
General Fund Revenues**



Revenue Trends and Assumptions

Function and Description:

The General Fund accounts for the Township's financial resources that are not included in any other fund. Principal sources of revenue are taxes, licenses and permits, and departmental earnings.

Real Estate

This represents all real estate tax payments collected for the current year tax levy. The projected 2025 revenue is \$3,100,000. In 2025, the Township's real estate tax revenue will decrease to \$2,623,060. This decrease is due to a 0.299 mill decrease in the General Fund.

Real Estate Transfer Tax

The 2026 estimate of \$1,050,000 is the same as the 2025 Budget and 16.0% less than the projected amount for 2025. Property sales in 2025 have been strong but cannot be relied on as a consistent source of revenues. A conservative revenue projection for this category is the financially responsible approach.

Earned Income Tax

This tax is levied on residents' earnings and is estimated to raise \$5,000,000 in 2026, 20% more than the 2025 projection. We anticipate this increase in annual revenue because we will receive only three quarters of revenue in 2025, but will see four quarters in 2026. We are still in our first year of this revenue stream, and several factors can influence these projections and estimates, including rising earnings and other municipalities enacting an Earned Income Tax.

Local Service Tax

This tax is \$52 per individual who worked in the Township and earned more than \$12,000 annually. Of the \$52, the township receives \$47, while the school district gets the remaining \$5. The proposed 2026 budget is \$150,000.

Licenses & Permits

This revenue generally fluctuates moderately from year to year due to the amount of building or renovations and the annual review of the fee schedule. The proposed 2026 Budget is projected at \$192,000, marginally lower than the 2025 budget. Cable Television fees have been slowly decreasing over the past 15 years, and we have been budgeting accordingly, anticipating continuing decreases.

Public Safety

This is revenue collected from contractor licenses and permits, as well as reimbursements from the school district for police overtime and crossing guard services. The 2025 projected revenue is \$251,955 higher than the 2025 Budget due to two factors: a couple of large construction permit application projects submitted this year and the delay in receipt of the 2024 crossing guard payment. When budgeting for 2026, we are not anticipating these large projects and are assuming revenues will be more in line with previous years.

Recreation

The 2026 Proposed Budget is \$11,000, an increase of \$200 compared to the 2025 projected revenues. This is a growing revenue as we increase our park and recreation offerings.

General Fund Revenue Summary Charts

General Fund Revenues



Local Enabling
Tax, 6,200,500

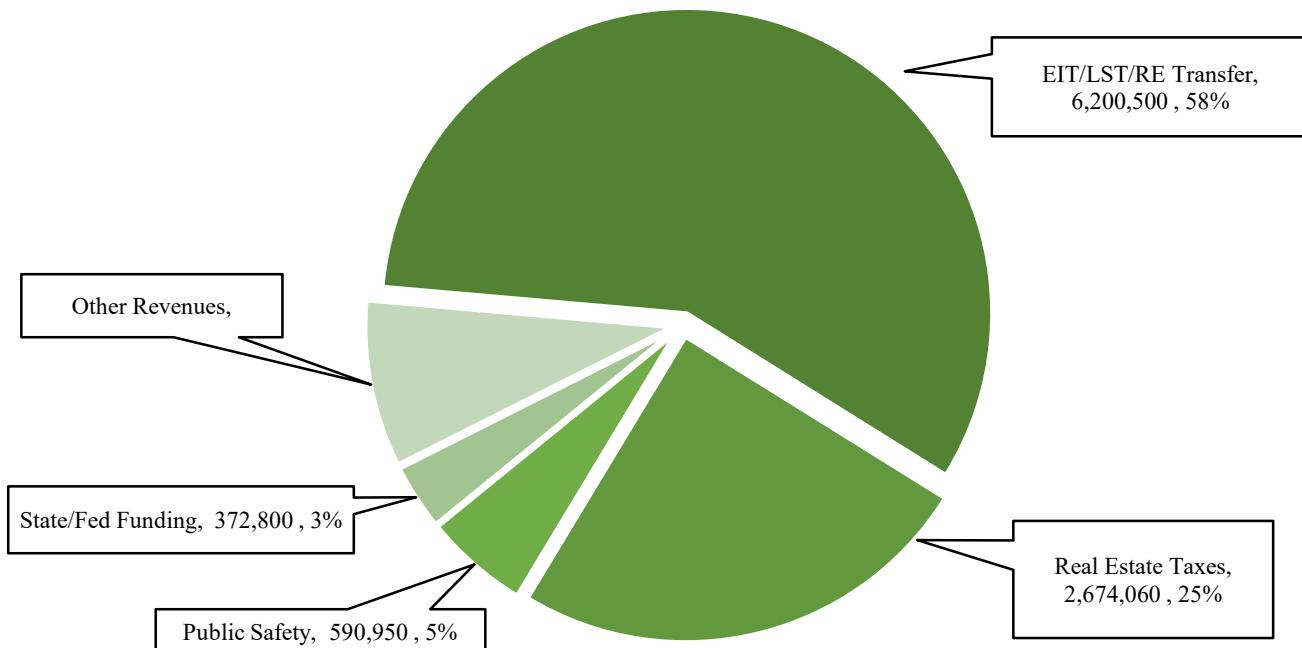
Real Property Taxes,
2,674,060

Public Safety,
590,950

State/Fed Shared
Revenue,
372,800

Other
Revenues,
949,200

GENERAL FUND REVENUES



General Fund Revenues

UPPER PROVIDENCE TOWNSHIP 2026 BUDGET

GENERAL FUND

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 APPROVED	2026 PROJECTED	2026 PROPOSED
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REVENUES

REAL PROPERTY TAXES

01 301 100	Current Year	3,474,735	3,651,767	3,884,259	3,104,798	3,100,000	2,623,060
01 301 200	Prior Year	17,109	67,217	31,793	20,000	1,800	15,000
01 301 400	Delinquent	65,528	44,394	28,612	35,000	35,000	35,000
01 301 600	Interim	0	0	0	1,000	3,500	1,000
SUBTOTAL		3,557,372	3,763,378	3,944,663	3,160,798	3,140,300	2,674,060

LOCAL ENABLING TAX

01 310 005	Earned Income Tax	0	0	0	3,745,000	4,200,000	5,000,000
01 310 020	Prior Year Per Capita	17	0	7,718	7,500	210	500
01 310 100	Real Estate Transfer Tax	1,546,169	1,072,269	1,097,075	1,050,000	1,250,000	1,050,000
01 310 700	Local Service Tax	138,679	156,018	156,910	135,000	150,000	150,000
SUBTOTAL		1,684,865	1,228,287	1,261,704	4,937,500	5,600,210	6,200,500

BUSINESS LICENSES AND PERMITS

01 321 800	Cable TV Franchise Comcast	124,158	123,351	115,583	112,000	109,000	102,000
01 321 810	Franchise Fee Verizon	103,893	101,171	98,525	95,000	95,000	90,000
SUBTOTAL		228,051	224,522	214,109	207,000	204,000	192,000

FINES

01 331 100	Citations/Magistrate	111,051	107,140	83,086	90,000	80,000	85,000
01 331 110	Vehicle Code Violations/State	4,291	2,328	9,102	2,500	2,500	2,500
01 331 120	Violations of Ordinances	4,518	23,048	16,739	5,000	12,000	13,000
01 331 300	County Level Fines	6,028	5,046	7,233	15,000	5,000	5,000
01 331 310	Parking Tickets	1,680	2,605	2,865	3,000	2,000	2,500
01 331 320	Animal Control Reimb.	0	0	307	300	-	300
SUBTOTAL		127,568	140,167	119,333	115,800	101,500	108,300

INTEREST EARNINGS

01 341 000	Interest Earnings	10,645	62,184	76,475	85,000	105,000	95,000
SUBTOTAL		10,645	62,184	76,475	85,000	105,000	95,000

OPERATING GRANTS

01 351 500	Misc State & Fed. Grants	0	0	167,872	0	13,000	0
SUBTOTAL		0	0	167,872	0	13,000	0

STATE/FED SHARED REVENUE

01 355 010	Public Utility/Property Tax	5,552	4,689	855	4,500	4,950	4,800
01 355 080	Alcoholic Beverage Tax	0	1,000	1,000	1,200	1,000	1,000
01 355 120	State Aid Pension	207,218	227,288	251,662	240,000	253,295	245,000
01 355 130	Foreign Casualty Ins. Premium	93,563	98,565	99,720	97,000	106,886	107,000
01 355 400	Reimbursement for Rt. 252 Corridor Proj	311,950	403,000	0	0	0	0
01 355 450	Reimbursement for Recycling	17,050	0	0	15,000	15,000	15,000
SUBTOTAL		635,333	734,542	353,237	357,700	381,131	372,800

UPPER PROVIDENCE TOWNSHIP 2026 BUDGET

GENERAL FUND

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 APPROVED	2025 PROJECTED	2026 PROPOSED
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LOCAL GOVT SHARED REVENUE

01 358 010	County Aid	14,245	11,394	0	12,000	11,394	11,400
	SUBTOTAL	14,245	11,394	0	12,000	11,394	11,400

CHARGES FOR SERVICES

01 360 080	Services to Sewer Auth/Twp/Rent	25,896	49,325	23,785	47,000	72,500	48,000
01 361 300	Subdivision/Land Develop Fees	2,150	4,000	3,500	5,000	500	3,000
01 361 310	Reimburse & Escrow/Land Dev Rev/Insp	7,405	-1,402	0	5,000	9,000	5,000
01 361 350	Zoning Fees	13,750	7,000	6,244	5,000	21,000	13,000
01 361 400	Stormwater Management Fees	2,896	6,100	5,050	5,000	6,000	5,000
01 361 450	Stormwater Management Escrow	-2,950	470	3,296	18,000	43,000	15,000
01 361 500	Sale Maps, Publications, Etc.	20	0	0	100	-	100
	SUBTOTAL	49,167	65,493	41,875	85,100	152,000	89,100

PUBLIC SAFETY

01 362 100	Permit Penalties	0	0	0	0	1,800	2,000
01 362 105	Zoning Compliance Letters	0	0	0	100	200	200
01 362 110	Sale Copies of Police Reports	5,111	4,117	4,063	4,000	3,100	3,500
01 362 111	Fire Marshall Revenue	0	0	0	150	-	150
01 362 112	Fire Protection Permits	0	2,805	85	0	250	0
01 362 115	Dumpster/POD Permits	465	280	275	400	300	400
01 362 150	Burglar Alarm Fees	310	465	190	500	-	500
01 362 400	Contractor's Registrations	3,075	3,250	2,775	3,000	1,475	3,000
01 362 405	Home Occupation Permit	300	0	100	200	100	200
01 362 410	Building Permits	184,465	299,652	329,649	300,000	350,000	300,000
01 362 411	Building Permit Surcharge	2,201	2,500	2,679	2,500	2,700	2,500
01 362 420	Electrical Permits	12,254	14,150	52,726	15,000	45,000	25,000
01 362 430	Plumbing Permits	8,939	16,748	20,373	20,000	23,000	22,000
01 362 437	Mechanical Permits	68,424	80,078	83,293	70,000	200,000	80,000
01 362 440	Zoning Permits	9,225	8,175	10,076	10,000	6,000	9,000
01 362 445	Solicitation Permits	900	775	1,400	1,000	700	1,000
01 362 450	Use & Occupancy Certificates	18,000	13,050	12,885	14,000	12,000	12,500
01 362 470	Road Opening Permits	19,233	9,850	14,475	10,000	11,800	10,000
01 362 480	Apt. Registration/inspections	46,525	56,775	56,325	60,000	58,000	55,000
01 362 485	Vacant "Property Registration	175	525	1,050	1,000	550	1,000
01 362 500	Crossing Guards (School Reimb)	38,117	37,372	15,538	38,000	62,830	38,000
01 362 600	Police OT Reimbursement					22,000	25,000
	SUBTOTAL	419,719	550,567	607,956	549,850	801,805	590,950

SANITATION

01 364 700	Sale of Recycling Bins & Bags	453	380	518	500	450	500
	SUBTOTAL	453	380	518	500	450	500

CULTURE-RECREATION

01 367 300	Playground Fees	1,200	1,250	1,000	1,000	1,500	1,000
01 367 325	Cherry Street Water Reimb	13,250	5,941	11,928	8,000	8,600	8,000
01 367 350	Rec Fees	0	0	0	500	700	2,000
	SUBTOTAL	14,450	7,191	12,928	9,500	10,800	11,000

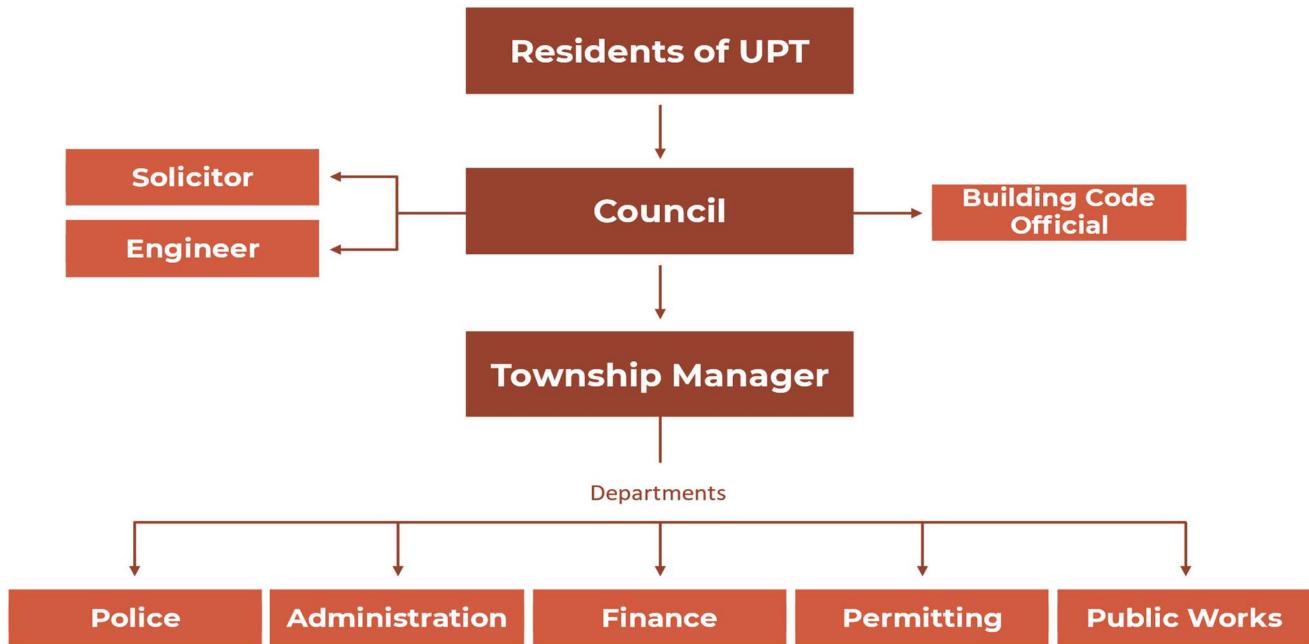
UPPER PROVIDENCE TOWNSHIP 2026 BUDGET

GENERAL FUND		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 APPROVED	2025 PROJECTED	2026 PROPOSED
MISCELLANEOUS REVENUE							
01 380 100	Miscellaneous Revenue	32,025	4,770	3,079	20,000	12,000	12,000
01 380 200	Wks comp & LTD Reimb	43,016	114,570	50,743	35,000	39,000	30,000
01 380 300	Sale of Police Cars/Trucks	61,500	6,900	19,833	20,000	16,000	18,000
01 380 440	Med Reimb/COBRA/Nonuniform Retiree	108	356	139	100	0	100
01 380 445	Med Reimb/UNIFORMED	3,033	3,125	6,212	3,000	4,200	3,000
SUBTOTAL		139,682	129,721	80,006	78,100	71,200	63,100
INTERFUND OPERATING TRANSFERS							
01 392 018	Transfer from District Court	0	0	7,323	0	20,000	5,000
01 392 900	Transfer from Capital	0	0	10508	0	0	0
01 392 500	Transfer from Federal Grant Fund	57,883	0	0	0	0	0
SUBTOTAL		57,883	0	17,831	0	20,000	5,000
SHORT TERM DEBT							
01 394 100	TRAN Proceeds	0	0	0	0	1,740,000	0
REFUNDS OF PRIOR YEAR EXPENDITURES							
01 395 010	Refund/Prior Year Expenditure	0	100,630	24,603	1,000	0	1,000
GRAND TOTAL REVENUES		6,939,433	7,018,456	6,923,109	9,599,848	12,352,790	10,414,710

Township Structure



Upper Providence Township Organization Chart

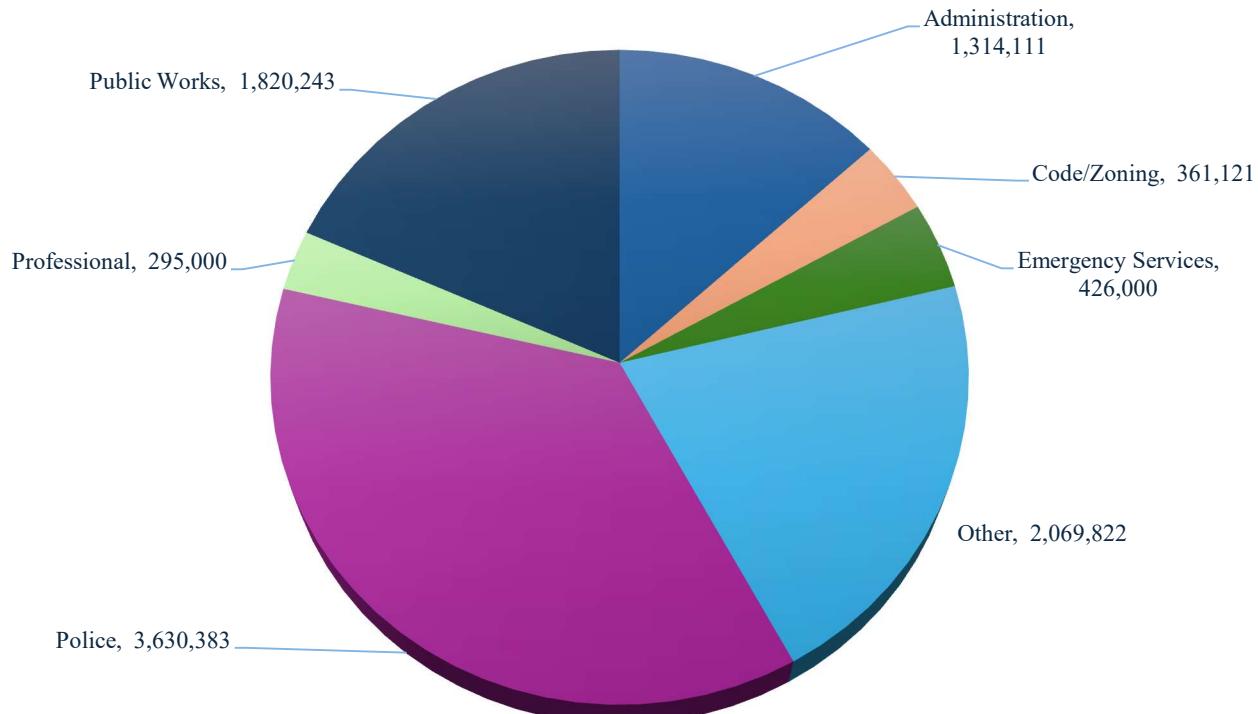


Authorized Position Summary

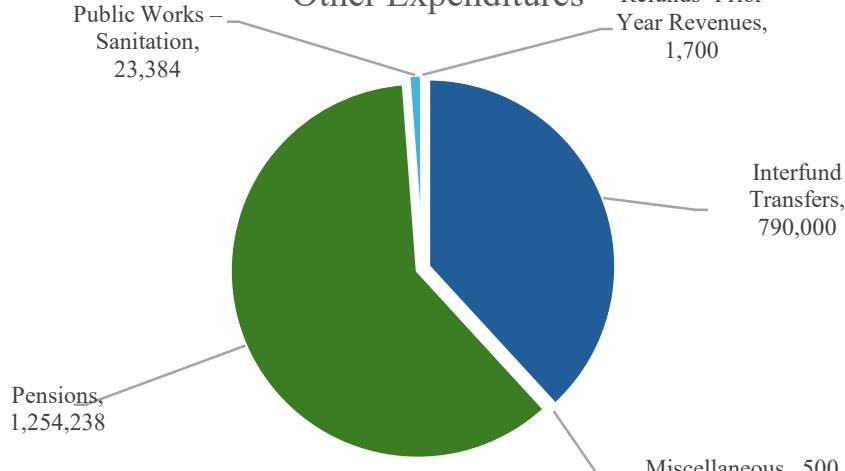
Department/Position	2021	2022	2023	2024	2025	2026
Township Manager	1	1	1	1	1	1
Asst Township Manager	0	0	1	1	0	0
Finance Director	1	1	1	1	1	1
Finance Assistant	1	1	0.75	0.75	0.75	0.75
Admin Liaison	1	1	1	1	1	1
Grant Admin	0	0	0	0	0.33	0.33
Permit Admin	1	1	1	1	1	1
Police Chief	1	1	1	1	1	1
Sergeant - Operations	1	1	1	1	1	1
Sergeant- Detectives	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
Corporals	4	4	4	4	4	4
Patrol Officers - full-time	9	9	9	8	9	9
Patrol Officers - PT FTE	1	1	1	1	0.5	0.5
Crossing Guards - PT FTE	1.3	1.3	1.3	1.3	1.3	1.3
Public Works Dir/Park & Rec Dir	0	0	0	0	0	1
Roadmaster	1	1	1	1	1	1
Asst Roadmaster	1	1	1	1	1	1
Laborer	4	4	4	5	5	4
Total	30.3	30.3	31.05	31.05	30.88	30.88

General Fund Expenditures

EXPENDITURES SUMMARY



Other Expenditures



Expenditures by Department - Summary

List of General Fund Operating Departments

Department Number	Department Name	2026 Budget	% of Budget
400	Legislative Body & General	19,456	0.20%
401	Executive	246,551	2.48%
402	Financial Administration	273,748	2.76%
403	Tax Collection	18,240	0.18%
404	Legal	130,000	1.31%
406	Administration	330,366	3.33%
408	Engineering	165,000	1.66%
409	Buildings & Plant	51,000	0.51%
410	Police	3,630,383	36.58%
411	Fire	236,000	2.38%
412	Ambulance	190,000	1.91%
413	Code Enforcement	265,621	2.68%
414	Planning & Zoning	49,500	0.50%
421	Health	46,000	0.46%
426	Public Works – Sanitation	23,384	0.24%
427	Recycling/Trash Collection	342,800	3.45%
430	Highway Maintenance	1,161,100	11.70%
432	Snow & Ice Removal	10,000	0.10%
433	Traffic Signals/Street Signs	15,000	0.15%
436	Storm Sewers and Drains	75,000	0.76%
437	Repair – Tools/Machinery	36,000	0.36%
438	Repairs- Highways/Bridges	105,000	1.06%
439	Highway Construction & Rebuilding	15,000	0.15%
450	Cultures/Recreation/Contributions	361,300	3.64%
486	Insurance	82,950	0.84%
487	Pensions	1,254,238	12.64%
489	Miscellaneous	500	0.01%
491	Refunds- Prior Year Revenues	1,700	0.02%
492	Interfund Transfers	790,000	7.96%
	Total	9,925,838	100.00%

Expenditures by Department - Detail

The following sections are broken out as follows below to show how our departments work and how the budget is allocated. The line items follow at the end of this section.

Mission Statements, Responsibilities, Accomplishments, & Goals

The purpose of this section (Department Budget Presentation) is to provide information on each Department and how it fits into the organization.

Personnel Information – Organizational Chart

A department organizational chart is included to show the allocation of positions among the various functions performed.

Mission

Each Department section contains a mission statement of the department's purpose and focus.

Responsibilities

A listing of the primary responsibilities is shown.

Accomplishments

Highlights of the past year's achievements are presented.

Goals

These goals highlight key activities/policy priorities for the upcoming year.

Department: Township Manager's Office



Upper Providence Township Organization Chart: Administration/Permits



Mission

Manage the affairs and day-to-day operations of the Township efficiently and effectively, consistent with the policies and directives of the Township Council.

Responsibilities

- Directing the preparation of the annual Township Budget and Capital Improvement Program, and monitoring both throughout the year.
- Serving as policy advisor to Council, communicating management's professional recommendations on issues.
- Ensuring that all residents are provided sensitive, responsive service cost-effectively.
- Leading and supervising all departments and reporting necessary information to the Council.
- Serving as liaison with other agencies, consultants, and governmental units.
- Maintaining and enhancing a positive relationship between the Township and its employees.
- Conducting labor/management relations meetings and labor union negotiations.
- Reviewing Township policies and operating procedures, updating existing ones when appropriate, and developing new policies and procedures, when necessary, to improve overall management capability and efficiency.

2025 Accomplishments

- Upper Providence Preserve – from initial contact with residents wishing to donate this beautiful eight-acre property to the opening of the preserve, much work was accomplished to make this property ready for the public. Improvements included:
 - Demolish the remaining portions of the house and the hot tub
 - Reconstructed portions of three bridges
 - Adding a parking area to the Kelly Lane entrance
 - Develop and construct a driveway and parking area at the Rose Tree entrance
 - Install storm drainpipes and outlets to control stormwater
 - Remove dying or dead trees
 - Install new entrance gate
 - Install Preserve signs and plaque
- Adoption and implementation of the Plastic bag banning ordinance.
 - Worked with local businesses to address their concerns and made changes to the proposed ordinance as necessary
 - Spoke with most of the affected businesses individually concerning the implementation and milestone dates
- Space Needs Study
 - Consultant prepared six concepts for Council to review
 - Conducted Town Hall/Open House to show residents current facilities and get their feedback on concepts
- Cherry Street Park
 - A Master Plan is being developed for the park
 - Many focus groups, neighbors, and park users were interviewed or participated in exercises to determine what amenities should be added or other improvements made to the park
 - Master Plan expected to be presented to the Public in early 2026
- Created Weekly Operations Report for Council, informing them of projects staff are working on, capital projects underway, future upcoming events, and “Hot Topics” which highlights items that are of high priority for Council to be informed of.
- Grants Awarded:
 - Delco Conservation District – Bird House project – Louis Scott Park \$500
 - Delco Conservation District -Louis Scott Park – 55 mature trees

Grants – awaiting awards:

- Additional Improvements to Ray Roche Park - \$27,727
- Rt 252 Sidewalks and rapid flashing Beacon - \$694,665

2026 Goals

- Hire and train a new Department Head, the Director of Public Works, Parks and Recreation
- Research and recommend a firm to design a new website
- Research and present to Council recommendations to reduce the use of gas-powered leaf blowers
- Continue to implement goals identified in the Roadmap to Sustainability Plan.
- Look for grant opportunities for eligible projects.
- Oversee the completion of all budgeted Capital Projects and Capital purchases
- Work with consultants to develop the design for Municipal Complex Renovations and Expansion
- Work with consultants to develop the design for a Public Works facility
- Continue to improve communications to residents (and other interested parties) through social media, website, press releases, electronic newsletter, and more.
- Establish regular programming videos promoting Public Service Announcements (PSA's) and highlighting important events, activities, and other essential topics.

Authorized Positions					
Township Manager's Office					
Department/Position	2022	2023	2024	2025	2026
Township Manager	1.0	1.0	1.0	.95	.95
Administrative Liaison	1.0	1.0	1.0	1.0	1.0
Grants & Sustainability Manager	0.0	0.0	0.0	0.33	.033
Asst Township Manager/ Special Projects Manager	0.0	0.0	1.0	0.0	0.0
Total	2.0	2.0	3.0	2.28	2.28

Department: Finance & Human Resources



Upper Providence Township Organization Chart: Finance & Human Resources



Mission

Conduct all Township financial activities accurately, timely, and effectively in conformance with generally accepted accounting principles and sound business practices for municipal entities. Maintain internal controls to protect Township assets.

Responsibilities

- Maintaining the general ledger and all other financial records of the Township.
- Overseeing cash management, debt management, and investment of Township funds.
- Processing and payment of all bills.
- Developing the annual Operating and Capital Budget.
- Monitoring revenue and expenditures throughout the year and preparing quarterly financial reports.
- Preparing and administering payroll.
- Maintaining and reviewing internal, financial, and payroll controls.
- Manage Escrow Account billing and receivables.
- Managing the Township's cash and investments according to investment policies, emphasizing safety of principal, liquidity, and yield, while preserving invested principal and achieving average yield on investments at or above the three-month Treasury bill rate.
- Procuring quotations and/or proposals on applicable purchases through solicitation or advertising.
- Purchasing, or contracting to purchase, all Township supplies, materials, services, and equipment promptly at competitive prices.
- Preparing contract documents and monitoring contract compliance with all purchasing terms.
- Overseeing a comprehensive risk management, insurance, and safety program.
- Recruit, hire, and manage employee resources.
- Maintain and safeguard employee personnel files
- Coordinate employee benefits, including life insurance, short- and long-term disability, and supplemental insurance coverage.

2025 Accomplishments

- Developed and Council-approved the following financial policies:
 - Capital Projects Funding Policy
 - Debt Management Policy
 - Telecommuting Policy
 - Cell Phone Reimbursement Policy
- Switched all banking operations to a new financial institution
- Developed and distributed a quarterly summary report of revenue and expenditures for all funds
- Developed and distributed a 2-page summary monthly report for revenue and expenditures for all funds
- Began implementation of new Accounting Software
- Developed long-range financial forecasting
- Evaluated proposals received for a new retirement saving plan (IRS 457 Plan) and recommended a new provider to the Council

2026 Goals

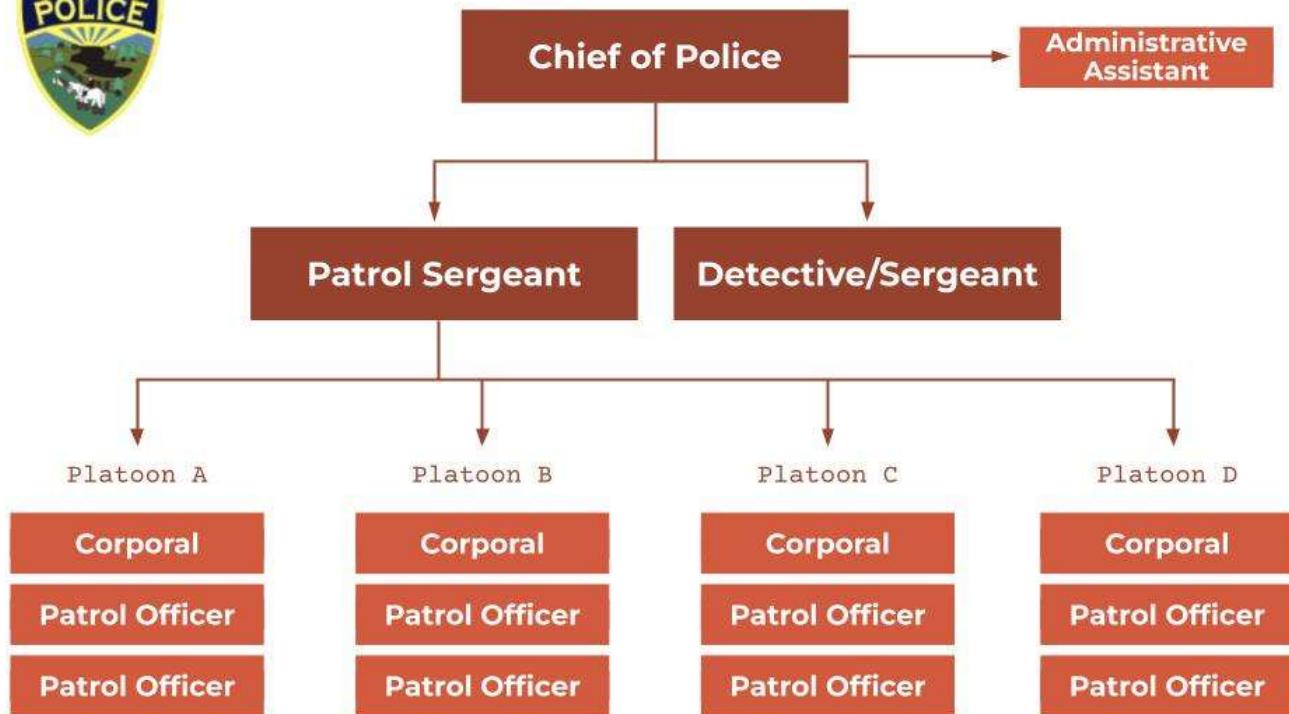
- Continue compiling data and reports to develop a comprehensive budget document to achieve the Government Officers Distinguished Budget Presentation Award in future years.
- Complete the implementation of new accounting software.
- Evaluate utilizing Automated Clearinghouse transactions (ACHs) for making vendor payments.
- Research and reconcile existing Escrow Accounts to ensure the township receives correct reimbursement of all Escrow Funds deposited and set up, and document escrow procedures
- Implement the new 457 program for employees
- Complete the implementation of credit card payments to the township
- Research and evaluate options for document management.
- Increase training opportunities for staff for their career development.

Authorized Positions					
Finance & Human Resources					
Department/Position	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Director of Finance/HR	1.0	1.0	1.0	1.0	1.0
Finance Assistant	1.0	.75	.75	.75	.75
Total	2.0	1.75	1.75	1.75	1.75

Department: Police



Upper Providence Township Organization Chart: Police Department



Mission

The Members of the Upper Providence Township Police Department are committed to improving the quality of life for the Township's residents through professionalism, excellence, and trust.

Responsibilities

- Suppressing criminal activity
- Apprehending offenders
- Regulating and enforcing traffic
- Responding to medical emergencies
- Providing initial and follow-up investigation of all reported crimes
- Processing all arrested persons
- Preparing and coordinating criminal cases for court
- Gathering and disseminating criminal intelligence information.
- Identifying areas in need of selective enforcement in order to reduce accident rates

- Supervising crossing guards
- Supervising all communications systems and personnel in support of field activities
- Maintaining central records and report review
- Overseeing photography and fingerprinting functions
- Maintaining facilities and detention area control
- Preparing and reviewing department budget
- Overseeing research, planning and statistical activity
- Managing personnel administration
- Recruiting and training personnel
- Investigating allegations of misconduct

2025 Accomplishments

- UPPD officers provided site security at the Phillip Jaisohn Memorial House when the South Korean President visited in August.
- Police welcomed full-time police officer Stephen Paul.
- UPPD officers participated in Community Day 2025
- UPPD officers hosted an e-bike awareness event at Ray Roche Park in June
- UPPD officers hosted a bicycle/e-bike safety and awareness event at the Springfield Lake Middle School in September.
- PPD officers assisted with traffic control for the first-ever Delaware County 10-mile race.

2026 Goals

- Work with the Township Manager and others to seek grants that will provide funding to implement better traffic control technology on state roads in the Township.
- Assist the ELSAG group with oversight and placement of additional LPR cameras that were recently funded through a competitive state grant.
- Work with the Township Manager and Township Council on all phases of planning, design, and construction of the police station project.

AUTHORIZED POSITION

Department/Position	2021	2022	2023	2024	2025	2026
Chief	1	1	1	1	1	1
Sergeant - Operations	1	1	1	1	1	1
Sergeant- Detectives	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
Corporals	4	4	4	4	4	4
Patrol Officers - full-time	9	9	9	8	9	9
Patrol Officers - PT FTE	1	1	1	1	0.5	0.5
Crossing Guards - PT FTE (7 employees)	1.3	1.3	1.3	1.3	1.3	1.3
Total	19.3	19.3	19.3	18.3	18.8	18.8

Department: Permits, Codes & Inspections



Upper Providence Township Organization Chart: Permitting



Mission

To serve our community with integrity and excellence by ensuring safe, compliant development that enhances quality of life and economic vitality. We protect public health, safety, and welfare by administering zoning and building regulations fairly and transparently, while cooperating with residents, businesses, and other partners to foster responsible growth that preserves our community's character and meets evolving needs.

Responsibilities

- Ensuring that the necessary training is undertaken to obtain the required Inspector certifications in accordance with Pennsylvania's Uniform Construction Code (UCC).
- Ensuring compliance with the Township's Contractors Licensing Ordinance and/or Pennsylvania Home Improvement Contractor Registration, including, but not limited to, maintaining current certificates of general liability and Workers Compensation insurance.
- Coordinating with the Township Engineer's office to review and issue Minor Grading, Runoff and Erosion Control, Watercourse and Improvement Construction Permits. Perform required environmental and site inspections.
- Providing staff liaisons to the Township, County, and regional study committees and the Township commercial areas.
- In conjunction with the township engineer, updating and maintaining Township parcel and street maps, utility maps, etc., and land records.
- Receive, process, and issue all permits.
- Update and maintain street files, paper, and electronic.

2025 Accomplishments

- Created single-family dwelling rental license procedures.
- Created a property maintenance violation tracker.
- Researched and implemented TRAISR, a Tracking Real Time Assets Infrastructure Systems Reporting, which is a web-based asset management software with cloud-based data storage, mobile capability, and specially designed tracking and reporting.

2026 Goals

- Implement a system to accept online applications and fee payments for permits, land development, zoning variances, and other fees.
- Complete migration of all property files to TRAISR.
- Further certifications for Permit Administrator through PSAB and other related organizations.
- Migrate Annual Rental Inspection processes into TRAISR.

Authorized Positions					
Permits, Codes & Inspection					
Department/Position	2022	2023	2024	2025	2026
Permits Administrator	1.0	1.0	1.0	1.0	1.0
Total	1.0	1.0	1.0	1.0	1.0

Department: Planning & Zoning

Mission

Guide the development of the township in an orderly and environmentally sound fashion using the Comprehensive Plan, the ordinances of Upper Providence Township and any other federal, state or county standards or regulations. Conserve the Township's natural resources by collaborating with public and private sector partners. Provide public service that is friendly, convenient and exceeds expectations.

Responsibilities

- Develop, maintain, and enforce the township's zoning ordinances.
- Enforcing Township Building, Zoning, Subdivision, and Land Development in a firm, tactful, and impartial manner.
- Implementing comprehensive building and planning goals and land use policies by preparing recommendations for amendments to the Township Codes.
- Developing and overseeing long-range comprehensive planning efforts. Evaluating and developing Township land use policies for recommendation to the Township Council.
- Reviewing zoning variance, subdivision, land development, and Conditional Use applications according to Township Codes within legal time limits. Facilitating coordination with Council, Township Engineer, staff, applicants, and their representatives and neighborhood groups; ensuring that Conditions of Approval imposed on zoning, subdivision, land development, and Conditional Use applications are being met.
- Coordinating with the Township Engineer's office to review traffic and transportation proposals for subdivisions and land development proposals.
- Facilitate the development and growth of the township through the review and guidance of development plans submitted.

2025 Accomplishments

The Planning Commission

- Subdivision and Land Development:
 - Accessory Dwelling Code Discussion – R. Linn
 - Conditional Use – 1540 Down Street – steep slopes
 - Zoning Ordinances Review and Recommendations
 - SDLD – 7-13 State Road – Proposed Day Care

Zoning Hearing Board

- 600 Park Avenue - auto body repair/paint shop in the B-Business District - approved
- 235 E. Rose Tree Road - garage/accessory dwelling structure - approved
- 112 Ridge Road - attached garage - approved
- 280 Kirk Lane - construction of a second floor over an accessory garage - structure - denied
- 611 Summer Street - single-family detached house on a vacant non-conforming lot - approved

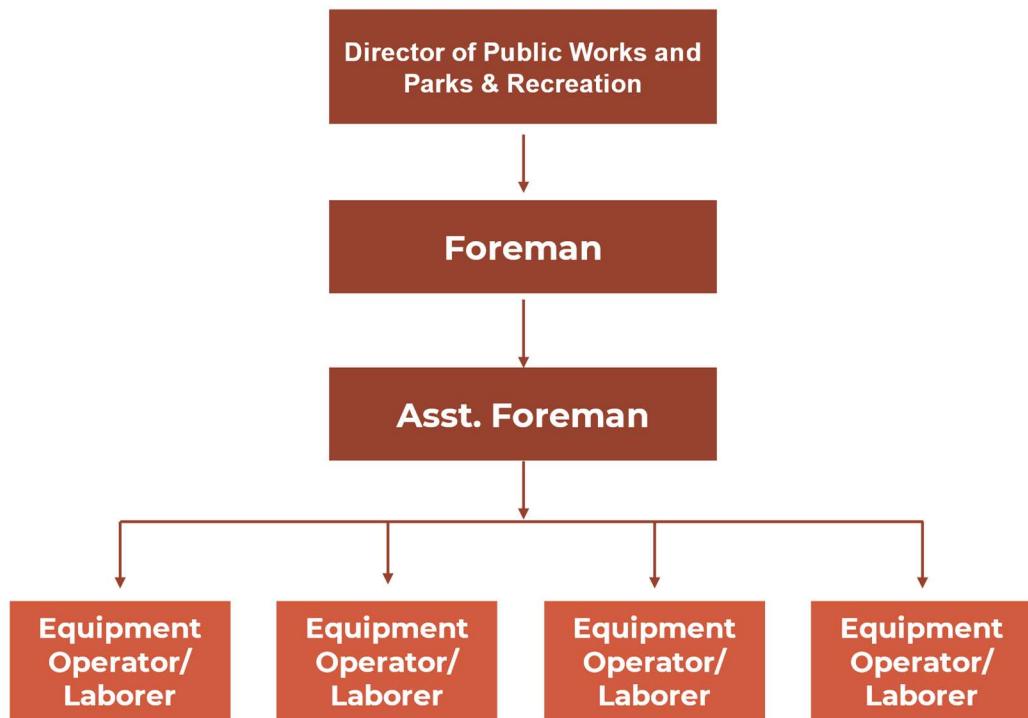
2026 Goals

- Update Code of Ordinances to incorporate all ordinances passed since the last update.

Department: Public Works, Parks and Recreation



Upper Providence Township Organization Chart: Public Works and Parks and Recreation



Mission

To provide essential services to serve the residents of Upper Providence Township in a prompt, courteous, safe, efficient, and cost-effective manner. Public Works, through its dedicated personnel, strives to enhance the quality of life through planning, innovative practices, and the maintenance of public infrastructure.

Responsibilities

- Township road maintenance, including signage, line and safety marking painting, and repairing damages from stormwater and usage
- Mark out PA One Calls.
- Miscellaneous Sewer Authority work.
- Maintain over 400 storm sewer inlets and replace miles of storm sewer pipes.
- Provide snow removal and salting on Township streets.

- Provide Park maintenance: mowing, removing trash, and installing/maintaining playground equipment.
- Maintain township vehicles and equipment.
- Maintain all township buildings

2025 Accomplishments

- Spent significant hours upgrading the recently acquired Upper Providence Preserve. Completed many projects in-house rather than contracting this work out, thus saving the residents tens of thousands of dollars. These projects included:
 - Grading and installing a driveway at the Rose Tree Road entrance
 - Installing three stormwater pipes along the trail
 - Installing the stormwater inlet structure at the beginning of the trail
 - Cut down dead or dying trees
 - Saw cutting of the existing parking area to allow for parking area expansion
 - Reconstruction of three bridges
- Public Works installed more than 10 Stormwater C-Top/M-Tops in preparation for the 2025 Road Program or due to failing inlets.
- Replaced 30 feet of storm pipe on Letitia Lane.
- Replaced over 20 feet of storm drainpipe and rebuilt the inlet box on Woodcliff Ave.
- Repaired and maintained Community Day games. Collaborated with the Administrative staff to ensure Community Day is set up correctly and runs smoothly.
- Constructed concrete water runoff on Woodland Ave.
- Repaved a large section of street on Old State Rd.
- Replaced headwall at Quiet Hollow Rd.
- Completed a wide variety of maintenance and improvements for the parks in the township.

2026 Goals

- Rebuild storm inlets in preparation for the 2026 Road Paving Program
- Work with the Township Manager and consultants on the design of a new Public Works facility
- Develop Park Maintenance Plan for all parks and open spaces
- Develop new Recreational Programming

AUTHORIZED POSITIONS- FULL-TIME						
Department/Position	2021	2022	2023	2024	2025	2026
Public Works/Parks & Recreation						
Director of Public Works, Parks & Recreation	0	0	0	0	0	1
Roadmaster/Foreman	1	1	1	1	1	1
Assistant Foreman	1	1	1	1	1	1
Equipment Operators/Laborers	4	4	4	5	5	4
Total	6	6	6	7	7	7

2026 Proposed Budget **General Fund Expenditures**



UPPER PROVIDENCE TOWNSHIP 2026 BUDGET

GENERAL FUND

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 APPROVED	2026 PROJECTED	2026 PROPOSED
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EXPENDITURES

LEGISLATIVE BODY

01 400 110	Salaries - Elected Council	10,000	11,250	12,500	12,500	12,500	12,500
01 400 161	FICA	765	861	956	956	956	956
01 400 215	Membership/Dues/Subsc	5,021	5,637	6,000	5,000	4,000	
01 400 745	Computer Hard/Soft Purchase (office)	399	2,359	0	5,000	190	6,000
SUBTOTAL		16,185	20,107	19,456	23,456	17,646	19,456

EXECUTIVE

01 401 121	Salaries - Township Manager	108,868	173,315	124,969	154,500	158,000	168,525
01 401 156	Medical Benefits	20,985	38,640	62,374	40,000	35,251	35,717
01 401 158	Life Insurance	1,620	2,906	1,796	1,200	2,061	2,061
01 401 160	Deferred Comp	0	0	0	-	-	-
01 401 187	AUTO REIMB - MGR	0	0	0	6,000	6,000	6,000
01 401 161	FICA	8,328	13,259	9,560	12,278	12,087	12,892
01 401 197	Deferred Comp - 457 Match	0	0	1,644	4,635	4,740	5,056
01 401 239	Employee Recognition/Team Building	0	0	0	2,000	5000	5,000
01 401 231	Vehicle Fuel	92	91	2,000	0	0	0
01 401 310	Professional Services	0	0	92,031	0	0	0
01 401 350	Bonding (Twp Manager)	295	831	6,637	6,000	5,600	6,000
01 401 420	Dues/Subscriptions/Memberships	0	0	0	750	700	800
01 401 460	Training/Education/Conferences	0	0	0	2,000	2600	3,500
01 401 470	General Expense					1000	1,000
SUBTOTAL		140,188	229,042	301,011	229,363	233,040	246,551

FINANCIAL ADMINISTRATION

01 402 130	Salaries - Financial Staff	129,280	128,630	74,876	142,500	146,500	153,253
01 402 156	Medical Benefits				-	44,887	45,480
01 402 157	Med Ins Deductible Reimb (office)						1,500
01 402 160	Deferred Comp - 457 Match			444	-	3,420	3,591
01 402 161	FICA	9,890	9,840	5,728	10,901	11,207	11,724
01 402 310	Professional Service						7,000
01 402 311	Accounting, Auditing, Actuary	22,350	23,371	60,894	27,000	28,000	23,000
01 402 319	Fees						1,200
01 402 350	Bonding - Finance					4,700	4,700
01 402 360	Minor Equipment	0	0	1,015	1,000	1,000	2,000
01 402 420	Dues/Subscriptions/Memberships	0	0	0	400	650	700
01 402 421	IT Subscriptions						13,000
01 402 450	Contracted Service						4,100
01 402 460	Training/Education/Conferences	0	0	0	1,700	1,500	2,500
SUBTOTAL		161,520	161,841	142,957	183,501	241,864	273,748

TAX COLLECTION

01 403 200	Tax Collection Service	9,300	9,780	10,140	10,140	10,140	10,140
01 403 210	Materials and Supplies	2,667	3,944	3,980	5,000	4,500	5,000
01 403 300	Per Capita/OPT Tax Collection Fee	4,173	4,629	4,772	4,300	1,000	1,000
01 403 350	Insurance & Bonding	1,944	1,944	1,944	2,000	2,000	2,100
SUBTOTAL		18,084	20,297	20,836	21,440	17,640	18,240

UPPER PROVIDENCE TOWNSHIP 2026 BUDGET

GENERAL FUND

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 APPROVED	2025 PROJECTED	2026 PROPOSED
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LAW

01 404 310	Legal Services/Twp Solicitor	0	77,637	128,245	90,000	120,000	120,000
01 404 311	Legal Services/Outside	0	25,834	2,903	5,000	3,000	5,000
01 404 313	Legal Services/Police	0	1,944	18,611	5,000	200	5,000
SUBTOTAL		0	105,415	149,759	100,000	123,200	130,000

ADMINISTRATION

01 406 112	Salaries - Administrative Staff	49,627	57,993	49,479	70,000	99,697	102,985
01 406 156	Medical Benefit (all office)	32,227	66,114	61,852	88,000	64,407	23,058
01 406 157	Med Ins Deductible Reimb (office)	3,929	5,941	6,165	6,000	8,000	1,500
01 406 158	Life Insurance (all office)	3,404	3,590	2,744	3,000	3,000	3,000
01 406 161	FICA	3,796	4,436	3,785	5,355	7,627	7,878
01 406 162	Unemployment Comp (all office)	2,106	3,014	6,180	3,800	3,600	3,800
01 406 180	Overtime					750	500
01 406 210	Materials & Supplies/Office	6,938	7,841	3,957	6,000	3,500	6,200
01 406 420	Membership/Dues/Subsc	2,000	2,000	8,990	2,000	8,000	8,000
01 406 215	Postage	1,372	1,756	1,720	2,300	5,000	5,000
01 406 216	Education/Seminar	230	899	275	1,000	3,000	6,000
01 406 260	Minor Equipment						9,000
01 406 310	Professional Service						33,600
01 406 321	Communication/Phones	5,237	5,583	5,943	6,200	5,500	3,787
01 406 322	Cellphones						2,100
01 406 340	Advertising	8,459	8,521	12,079	10,000	8,000	10,000
01 406 342	Printing Books/Pamphlets/Maps	1,223	11,534	5,150	8,000	4,000	8,000
01 406 350	Public Employee Blanket Bond	4,619	4,619	9,238		30	30
01 406 354	Workers Comp (all office)	31,389	15,413	4,324	24,000	22,000	24,000
01 406 355	Public Officials Liability	13,668	17,228	12,479	15,000	1,500	1,500
01 406 368	Internet						1,428
01 406 420	Subscriptions & Memberships						5,000
01 406 421	IT Subscriptions						3,500
01 406 450	Contracted Service						50,000
01 406 460	Training/Education/Conferences	0	0	780	2,000	100	2,500
01 406 470	General Expense	4,299	4,816	13,914	6,000	14,000	6,000
01 406 471	Maint Office Equip/Software	73,920	85,580	80,141	80,000	100,000	-
01 406 740	Major Equipment Replacement	0	3,507	0	0	0	0
01 406 750	Minor Equip Purch/Replacement	0	175	0	2,000	150	2,000
SUBTOTAL		248,443	310,560	289,195	340,655	361,861	330,366

ENGINEER

01 408 100	Twp Engineer/General	73,333	71,655	117,171	85,000	85,000	85,000
01 408 115	Twp Engineer/Land Development	86,128	71,572	59,037	70,000	95,000	80,000
01 408 130	Twp Engineer/ROAD PROGRAMS	37,094	32,495	60,386	0	10,000	0
SUBTOTAL		196,555	175,722	236,594	155,000	190,000	165,000

UPPER PROVIDENCE TOWNSHIP 2026 BUDGET

GENERAL FUND		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	APPROVED	PROJECTED	PROPOSED
GENERAL GOVERNMENT BLDGS. & PLANT							
01 409 110	Municipal Bldg. Maint/Labor	25,532	38,416	9,306	22,000	0	0
01 409 200	Buildings/General Supplies	3,600	1,466	744	3,000	3,000	3,500
01 409 360	Buildings/Heating Fuel	5,088	4,046	4,257	7,500	7,000	7,000
01 409 361	Buildings/Electricity	6,284	6,341	9,467	11,200	11,000	11,000
01 409 362	Buildings/Sewer & Water	2,336	2,783	3,529	3,500	3,500	3,500
01 409 370	Bldgs/Prop Maintenance & Repairs	10,783	28,340	22,848	14,000	12,000	6,500
01 409 375	Building Cleaning Service	7,801	6,918	7,586	7,600	7,500	7,500
01 409 450	Contracted Service					0	11,000
01 409 750	Minor Equip Purch/Replacement	0	2,440	0	1,000	0	1,000
SUBTOTAL		61,424	90,750	57,737	69,800	44,000	51,000

POLICE

01 410 110	Salaries - Chief	185,236	191,592	206,404	193,846	194,315	200,630
01 410 112	Salaries - Office/Non-uniformed	44,437	47,793	52,402	60,000	60,005	61,953
01 410 113	Salaries - Patrol	1,655,784	1,752,985	1,845,298	1,831,265	1,674,547	1,794,940
01 410 117	Salaries - Crossing Guards	63,460	63,045	65,175	61,000	65,000	65,000
01 410 125	Enhanced Retirement Benefit	4,800	4,800	9,011	4,800	10,000	10,000
01 410 156	Medical Benefits (Police)	418,242	375,939	491,734	516,525	530,418	572,340
01 410 157	Med Reimb.						1,500
01 410 158	Life Insurance (Police)	22,667	22,787	25,976	26,000	28,068	28,800
01 410 159	Retired Life Reserve (Police)	6,149	5,842	5,575	6,000	7,200	6,200
01 410 160	Deferred Comp (Police)	6,450	0	10,730	11,000	11,000	11,000
01 410 161	FICA	147,767	153,020	160,419	164,177	148,705	158,399
01 410 162	Unemployment Comp (Pol/Guards)	2,315	2,304	9,770	12,000	10,000	11,000
01 410 168	Medical Exams	230	271	530	1,100	700	1,100
01 410 171	Uniform Cleaning Allowance	10,875	10,850	5,600	12,375	13,000	12,375
01 410 180	Police Overtime	0	0	0	110,000	90,000	80,000
01 410 185	Police Overtime - Reimbursable	0	0	0	40,000	32,000	40,000
01 410 210	Materials & Supplies/Police	23,381	7,411	10,633	14,000	10,000	12,500
01 410 215	Crossing Guard Supplies	235	628	249	600	500	500
01 410 216	Education/Train/Sem/Etc	4,934	4,969	4,651	7,000	0	0
01 410 217	Memberships/Subscriptions Pol	6,585	3,605	2,825	4,500	0	0
01 410 231	Vehicle Operating Expense/Gas	55,485	46,846	39,122	50,000	40,000	45,000
01 410 238	Uniforms	6,195	8,672	10,062	11,000	11,000	11,000
01 410 242	Ammunition & Similar Supplies	2,867	6,368	7,395	8,000	9,500	8,000
01 410 252	Computers and accessories (not capital)				0	0	2,000
01 410 260	Minor Equipment				0	0	39,092
01 410 300	General Expense	2,989	3,354	2,735	4,000	4,000	4,000
01 410 315	Prisoner Housing	355	0	0	2,500	2,000	2,000
01 410 316	Dog Catcher	625	900	125	700	-	-
01 410 317	Animal Disposal Charges	11,685	7,352	3,667	6,000	6,200	14,000
01 410 321	Communication/Phones	8,846	6,158	8,797	10,500	15,000	12,000
01 410 325	Internet					4,200	4,400
01 410 327	Communications/ Radio Emergency	0	0	0	15,000	15,000	15,000
01 410 328	Radio Repairs/Maint	84	0	0	1,000	1,000	1,000
01 410 354	Workers Comp (Police/Guards)	121,063	106,950	116,860	122,000	112,000	116,000
01 410 355	Police Liability Insurance	21,275	21,028	14,085	22,000	14,000	15,000
01 410 357	Vehicle Liability Ins (Police)	9,000	10,884	13,499	14,500	19,000	20,000
01 410 374	Vehicle Maintenance/Repair	21,274	34,241	34,786	33,000	30,000	33,000

UPPER PROVIDENCE TOWNSHIP 2026 BUDGET

GENERAL FUND

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 APPROVED	2025 PROJECTED	2026 PROPOSED
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POLICE

01 410 420	Subscriptions & Memberships					4,000	4,000
01 410 421	IT Subscriptions					10,000	33,000
01 410 450	Contracted Service					6,700	7,100
01 410 460	Meeting & Conferences & Training					6,000	10,000
01 410 471	Maint Office Equip & Software	15,048	10,597	7,366	11,000	20,000	11,000
01 410 740	Major Equipment	38,451	0	5,134	85,000	81,000	155,555
01 410 744	Maintain License Plate Readers	0	0	7,700	7,000	13,000	0
01 410 745	Computer Lease/Purchase(Police)	0	676	198	2,000	8,000	0
SUBTOTAL		2,918,789	2,911,867	3,178,513	3,481,388	3,317,059	3,630,383

EMERGENCY SERVICES

01 411 100	Fire Marshall	2,627	4,850	5,271	4,500	4,500	4,500
01 411 200	Fire Marshall Supplies	0	0	900	2,000	2,000	2,000
01 411 300	Emergency Management	7,500	6,875	6,875	7,500	7,500	7,500
01 411 363	Hydrants (PSWCo.)	83,014	82,951	84,200	115,000	100,000	115,000
01 411 540	State Distribution Fire	93,563	98,565	99,720	99,000	106,886	107,000
01 412 310	Professional Serv - EMS Regionalization						20,000
01 412 542	Contributions to EMS	0	0	0	0	80,000	170,000
SUBTOTAL		186,704	193,241	196,966	228,000	300,886	426,000

PROTECTIVE INSPECTION

01 413 110	Building Inspection						
01 413 120	Salaries - Code Enforcement/Permits	45,564	39,570	41,331	42,478	49,995	51,615
01 413 130	Electrical Inspector						
01 413 156	Medical Benefit	19,328	6,602	6,879	21,500	-	23,058
01 413 157	Medical Reimb						1,500
01 413 161	FICA	2,969	2,806	3164	3,250	5,000	3,949
01 413 215	Code Officer/Supplies/Mile/Expense	209	0	0	-	-	-
01 413 216	Education/Seminars	0	0	0	500	500	500
01 413 310	Professional Services	69,054	186,285	233,569	175,000	230,000	175,000
01 413 411	Building Permit Surcharge Exp.	2,219	1,161	0	-	-	-
01 413 450	Contracted Services	2,525	975	29,878	4,000	33,000	10,000
SUBTOTAL		139,343	236,424	284,943	242,728	318,495	265,621

PLANNING AND ZONING

01 414 150	Code Revision/Planning & Zoning	16,760	259	0	12,000	26,000	12,000
01 414 530	Planning Committee	3,005	2,674	247	2,500	1,000	2,500
01 414 531	Zoning Board	33,776	18,992	90,184	35,000	50,000	35,000
SUBTOTAL		53,541	21,925	90,431	49,500	77,000	49,500

HEALTH

01 421 110	Plumbing Inspection	33,437	44,109	55,236	45,000	110,000	45,000
01 421 530	Contrib/Environmental Advis. Bd.	15	0	16	1,000	200	1,000
SUBTOTAL		33,452	44,109	55,252	46,000	110,200	46,000

SEWER SUPPORT

01 426 112	Salaries - Sewer Maint	4,883	4,451	5,268	5,000	4,500	4,000
01 426 196	Benefits - Sewer Reimbursable	0	0	0	0	14,539	15,484
01 426 300	Sewer Authority ACT 537 Study	0	0	0	3,000	0	3,000
01 426 321	Sewer Authority Phones	858	786	815	900	900	900
SUBTOTAL		5,741	5,237	6,083	8,900	19,939	23,384

UPPER PROVIDENCE TOWNSHIP 2026 BUDGET

GENERAL FUND

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 APPROVED	2025 PROJECTED	2026 PROPOSED
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SOLID WASTE COLLECTION

01 427 310	Professional Services	0	0	2,700	2,800	2,700	2,800
01 427 450	Recycling/Trash Collection	279,934	299,015	312,639	321,360	335,000	340,000
	SUBTOTAL	279,934	299,015	315,339	324,160	337,700	342,800

HIGHWAY MAINTENANCE - GENERAL SERVICES

01 430 112	Salaries - Public Works			110,035		411,439	565,512
01 430 156	Medical Benefits (Highway)	106,325	119,244	127,745	154,791	128,814	183,826
01 430 157	Med Reimb.(hwy)	1,500	1,405	1,359	10,500	9,000	9,000
01 430 158	Life Insurance (Highway)	5,241	3,822	5,017	6,000	6,000	6,500
01 430 161	FICA	29,090	27,560	31,297	37,210	34,114	45,863
01 430 162	Unemployment Comp (Highway)	2,848	2,580	3,270	3,500	3,600	3,700
01 430 168	Medical Exams (Highway)	774	151	636	250	500	700
01 430 170	Holiday, Sick, Vac., Etc./Hwy	55,847	69,619	70,073	71,009	0	0
01 430 180	Overtime	0	0	0	0	40,000	40,000
01 430 216	Education/Seminars	330	1,096	0	1,200	800	0
01 430 231	Vehicle Operating Expense/Gas	17,145	12,756	19,014	18,000	19,000	19,000
01 430 238	Uniforms/Reimbursement clothing	0	0	0	0	0	2,100
01 430 250	Materials & Supplies	6,658	4,052	3,034	4,000	4,000	2,500
01 430 260	Minor Equip	2,859	1,663	3,657	4,000	5,000	5,700
01 430 270	Large Equip Purchase	0	658	2,799	4,000	4,000	-
01 430 300	General Expense	2,263	2,906	4,413	4,000	5,200	2,000
01 430 310	Professional Services	0	0	0	0	0	0
01 430 320	Garage Phone	3,312	5,286	4,369	4,500	4,200	4,500
01 430 340	Highway Advertising	41	0	0	0	0	0
01 430 354	Workers Compensation (Highway)	19,825	29,004	24,502	29,200	32,000	29,200
01 430 357	Vehicle Liability Ins (Highway)	9,000	9,674	9,818	10,000	13,500	10,000
01 430 420	Subscriptions & Memberships	0	0	0	0	0	500
01 430 450	Contracted Services	0	0	0	0	0	45,000
01 430 460	Meeting & Conferences & Training	0	0	0	0	0	2,500
01 430 740	Major Equipment Purchase	0	0	0	10,000	0	183,000
	SUBTOTAL	263,058	291,476	421,039	372,160	721,167	1,161,100

HIGHWAY MAINT/CLEAN STREETS & GUTTERS

01 431 000	Street Cleaning/Labor	0	266	0	3,000	0	0
01 431 200	Supplies/St. Cleaning	0	0	0	500	0	0
01 431 300	Contract Services	0	0	0	2,000	0	0
	SUBTOTAL	0	266	0	5,500	0	0

HIGHWAY MAINTENANCE - SNOW & ICE REMOVAL

01 432 000	Snow & Ice Removal/ (contracted service	29,562	4,547	23,976	43,801	6,000	0
01 432 200	Supplies/Snow & Ice Removal	7,681	5,495	3,491	10,000	8,000	10,000
	SUBTOTAL	37,243	10,042	27,467	53,801	14,000	10,000

HIGHWAY MAINT/TRAFFIC SIGNALS & ST SIGNS

01 433 000	Traffic Signal/St Signs/Labor	8,942	11,934	6,766	3,201	0	0
01 433 200	Supplies/St Signs & Traf Signals	18,280	9,727	4,498	9,000	20,000	15,000
01 434 000	Street Lights	0	0	5,033	0	6,500	0
	SUBTOTAL	27,222	21,661	16,297	12,201	26,500	15,000

UPPER PROVIDENCE TOWNSHIP 2026 BUDGET

GENERAL FUND		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 APPROVED	2025 PROJECTED	2026 PROPOSED
HIGHWAY MAINT/SIDEWALKS & CROSSWALKS							
01 435 000	Sidewalks/Crosswalks Maint/Labor	1,463	2,125	2,689	3,000	0	0
01 435 200	Supplies/Sidewalks & Crosswalks	0	813	0	1,000	0	0
	SUBTOTAL	1,463	2,938	2,689	4,000	0	0
HIGHWAY MAINT/STORM SEWERS & DRAINS							
01 436 000	Storm Sewers/Drains/Labor	55,523	38,025	64,840			
01 436 112	Salaries - Storm Sewer Maint				103,802	30,000	30,000
01 436 200	Supplies/Storm Sew. Maint	39,670	16,176	148,857	50,000	15,000	45,000
	SUBTOTAL	95,193	54,201	213,697	153,802	45,000	75,000
HIGHWAY MAINT/REPAIR TOOLS & MACHINERY							
01 437 000	Repair Tools & Machinery/Labor	16,394	17,097	17,090	21,864	0	0
01 437 200	Supplies/Repairs of Equip	21,029	17,465	32,978	25,000	36,000	36,000
	SUBTOTAL	37,423	34,562	50,068	46,864	36,000	36,000
HIGHWAY MAINT - MAINT/REPAIRS HWYS & BRIDGES							
01 438 000	Maint/Repair Hwy/Bridges/Labor	114,729	142,232	14,536	141,974	0	0
01 438 040	Infrastructure Improvement	199,617	108,027	85,638	100,000	30,000	25,000
01 438 200	Supplies/M&R of Highways	6,142	5,635	4,986	20,000	20,000	80,000
	SUBTOTAL	320,488	255,894	105,160	261,974	50,000	105,000
HIGHWAY CONSTRUCTION & REBUILDING							
01 439 000	Highway Const. & Rebldg.	11,394	16,050	0	15,000	15,000	15,000
	SUBTOTAL	11,394	16,050	0	15,000	15,000	15,000
CULTURE/ RECREATION/CONTRIBUTIONS							
01 450 130	Park Maintenance	21,802	31,553	67,052	50,301	3,000	0
01 450 135	Open Space Maint Labor	54,000	0	0	0	0	0
01 450 361	Electric - Parks	0	0	0	0	300	1,000
01 450 362	Water-Cherry Street Field	13,820	6,343	11,576	10,000	10,000	10,000
01 450 363	Water-Parks	0	0	0	0	60	300
01 450 450	Contracted Services - parks	0	0	0	0	0	10,000
01 450 530	Facilities/Supplies	7,325	13,092	26,941	11,000	20,000	10,000
01 450 531	Rec Board/Programs	15	54	4,411	7,000	1,500	5,000
01 450 532	Rec Board/Contributions	500	2,250	1,112	0	1,000	2,500
01 450 533	Library Contribution	0		160,016	160,000	160,000	165,000
01 450 534	Council Contributions Other Organ.	5,459	39,250	0	0	0	2,500
01 450 535	Environmental Committee	0	0	0	2,000	2,000	2,000
01 450 536	America's Birthday	0	0	0	0	0	15,000
01 450 540	Contrib to EMS	0	0	80,000	130,000	80,000	138,000
	SUBTOTAL	102,921	92,542	351,108	370,301	277,860	361,300
DEBT PRINCIPAL							
01 471 100	2001 Obligation Principal	4,091	15,810	15,120	0	0	0
01 471 700	2020 Obligation Principal	38,000	38,000	39,000	0	0	0
01 471 800	2025 TRAN	0	0	0	0	1,740,000	0
	SUBTOTAL	42,091	53,810	54,120	0	1,740,000	0
DEBT INTEREST							
01 472 100	Loan Interest - Sewer Loan	0	1,028	845	0	0	0
01 472 700	Farnum Rd. Loan Interest	0	3,626	3,152	0	0	0
01 472 800	2025 TRAN - Int	0	0	0	0	100,000	0
	SUBTOTAL	0	4,654	3,997	0	100,000	0

UPPER PROVIDENCE TOWNSHIP 2026 BUDGET

GENERAL FUND		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 APPROVED	2025 PROJECTED	2026 PROPOSED
INSURANCE							
01 486 164	Gen Liab/property	42,605	56,769	74,932	75,000	79,000	82,950
	SUBTOTAL	42,605	56,769	74,932	75,000	79,000	82,950
EMPLOYEE BENEFITS							
01 487 010	Total Pol Pension MMO	478,731	484,532	491,034	820,876	820,876	901,188
01 487 020	Total Nonuniform Pension MMO	103,100	108,521	107,854	111,664	111,664	107,280
01 487 100	FSA Benefits	0	0	0	0	0	2,200
01 487 157	Medical Police Retirees	202,300	179,605	219,733	216,700	230,000	243,570
	SUBTOTAL	784,131	772,658	818,621	1,149,240	1,162,540	1,254,238
MISCELLANEOUS EXPENSES							
01 489 100	Miscellaneous Expenses	0	53	563	500	15,000	500
	SUBTOTAL	0	53	563	500	15,000	500
REFUNDS OF PRIOR YEAR REVENUES							
01 491 000	Refund Prior Year Revenues	0	0	0	500	5,700	500
01 491 050	Refund Prior Year LST	0	0	200	200	0	200
01 491 100	Refund of Prior Year Taxes	803	0	1,451	1,000	3,100	1,000
	SUBTOTAL	803	0	1,651	1,700	8,800	1,700
INTERFUND OPERATING TRANSFERS							
01 492 090	Transfer to Sick Leave Reserve Acct	9,000	9,000	9,000	9,000	9,000	40,000
01 492 900	Transfer to Capital Reserve	300,000	150,000	0	0	750,000	750,000
	SUBTOTAL	309,000	159,000	9,000	9,000	759,000	790,000
	TOTAL REVENUES	6,939,433	7,018,456	6,923,109	9,599,848	12,352,790	10,414,710
	TOTAL EXPENDITURES	6,534,938	6,652,128	7,495,480	8,034,935	10,760,398	9,925,838
	SURPLUS OR (DEFICIT)	404,495	366,328	-572,371	1,564,913	1,592,392	488,871
	BEGINNING FUND BALANCE	2,356,545	1,952,050	1,585,722	1,013,351	1,013,351	2,605,743
	ENDING FUND BALANCE	1,952,050	1,585,722	1,013,351	2,578,264	2,605,743	3,094,614

2026 Proposed Budget Fire Fund



Antique Fire Truck 73

FIRE FUND		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 APPROVED	2025 PROJECTED	2026 PROPOSED																																								
REVENUES																																															
REAL PROPERTY TAXES																																															
<table border="1"> <tr><td>03 301 100</td><td>Current Year</td><td>100,000</td><td>108,254</td><td>106,464</td><td>326,993</td><td>331,000</td><td>327,882</td></tr> <tr><td>03 301 200</td><td>Prior Year</td><td>0</td><td>0</td><td>871</td><td>2,500</td><td>775</td><td>1,500</td></tr> <tr><td>03 301 400</td><td>Delinquent</td><td>0</td><td>0</td><td>784</td><td>3,000</td><td>1,000</td><td>1,000</td></tr> <tr><td>03 301 600</td><td>Interim</td><td>0</td><td>0</td><td>0</td><td>300</td><td>600</td><td>500</td></tr> <tr> <td colspan="2"><i>SUBTOTAL</i></td><td><i>100,000</i></td><td><i>108,254</i></td><td><i>108,119</i></td><td><i>332,793</i></td><td><i>333,375</i></td><td><i>330,882</i></td></tr> </table>								03 301 100	Current Year	100,000	108,254	106,464	326,993	331,000	327,882	03 301 200	Prior Year	0	0	871	2,500	775	1,500	03 301 400	Delinquent	0	0	784	3,000	1,000	1,000	03 301 600	Interim	0	0	0	300	600	500	<i>SUBTOTAL</i>		<i>100,000</i>	<i>108,254</i>	<i>108,119</i>	<i>332,793</i>	<i>333,375</i>	<i>330,882</i>
03 301 100	Current Year	100,000	108,254	106,464	326,993	331,000	327,882																																								
03 301 200	Prior Year	0	0	871	2,500	775	1,500																																								
03 301 400	Delinquent	0	0	784	3,000	1,000	1,000																																								
03 301 600	Interim	0	0	0	300	600	500																																								
<i>SUBTOTAL</i>		<i>100,000</i>	<i>108,254</i>	<i>108,119</i>	<i>332,793</i>	<i>333,375</i>	<i>330,882</i>																																								
03 341 000	Interest	612	4,463	4,364	6,500	6,000	6,000																																								
TOTAL REVENUES		100,612	112,717	112,483	339,293	339,375	336,882																																								
EXPENDITURES																																															
INTERGOVERNMENTAL EXPENSES																																															
03 480 354	Workers Comp Ins	22,783	21,645	0	22,701	22,000	24,000																																								
03 480 545	Operations Contrib	50,000	50,000	21,620	50,000	50,000	50,000																																								
03 411 740	Apparatus Contrib	0	0	50,000	225,000	225,000	225,000																																								
<i>SUBTOTAL</i>		<i>72,783</i>	<i>71,645</i>	<i>71,620</i>	<i>297,701</i>	<i>297,000</i>	<i>299,000</i>																																								
TOTAL EXPENDITURES		72,783	71,645	71,620	297,701	297,000	299,000																																								
TOTAL REVENUES		100,612	112,717	112,483	339,293	339,375	336,882																																								
TOTAL EXPENDITURES		72,783	71,645	71,620	297,701	297,000	299,000																																								
SUPLUS OR (DEFICIT)		27,829	41,072	40,863	41,592	42,375	37,882																																								
BEGINNING FUND BALANCE		177,464	164,222	164,431	178,274	205,294	247,669																																								
ENDING FUND BALANCE		205,293	205,294	205,294	219,866	247,669	285,551																																								

2026 Proposed Budget

Debt Service Fund



DEBT SERVICE		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 APPROVED	2025 PROJECTED	2026 PROPOSED
REVENUES							
REAL PROPERTY TAXES							
21 301 100	Current Year	0			490,489	490,000	491,824
21 301 200	Prior Year	0	0	0	5,000	0	2,000
21 301 400	Delinquent	0	0	0	15,000	0	3,000
21 301 600	Interim	0	0	0	1,000	1,000	1,000
SUBTOTAL		0	0	0	511,489	491,000	497,824
21 341 000	Interest Earnings	0	0	0	80,000	8,500	15,000
21 392 021	Trans. From District Court					38,000	55,000
		0	0	0	80,000	46,500	70,000
TOTAL REVENUES		0	0	0	591,489	537,500	567,824
EXPENDITURES							
DEBT SERVICE - PRINCIPAL							
21 471 000	2001 GO Note Principal (Dist Ct)	0	0	0	52,000	52,000	53,000
21 471 700	2020 GO Bond Principal	0	0	0	39,000	40,000	41,000
21 471 710	2025 Bond/Note Principal	0	0	0	190,000	0	0
SUBTOTAL		0	0	0	281,000	92,000	94,000
DEBT SERVICE - INTEREST							
21 472 000	2001 GO Note Int (Dist Ct)	0	0	0	3,745	3,745	1,836
21 472 700	2020 GO Bond Int	0	0	0	5,142	5,142	2,294
21 472 710	2025 Bond/Note Issue - Int	0	0	0	232,541	0	100,000
SUBTOTAL		0	0	0	241,428	8,887	104,130
TOTAL EXPENDITURES							
TOTAL REVENUES		0	0	0	591,489	537,500	567,824
TOTAL EXPENDITURES		0	0	0	522,428	100,887	198,130
SURPLUS OR (DEFICIT)							
BEGINNING FUND BALANCE		0	0	0	0	0	436,613
ENDING FUND BALANCE		0	0	0	69,062	436,613	806,307

Debt Service Schedules

Outstanding Debt

DELVAL, GENERAL OBLIGATION NOTE, SERIES OF 2001

FISCAL YEAR DATE	PRINCIPAL	RATE	INTEREST	DEBT SERVICE	DEBT SERVICE	INTEREST FOR YEAR
1-Jun-24	-		2,318.75	2,318.75		
1-Dec-24	51,000.00	1.75%	2,318.75	53,318.75	55,637.50	
1-Jun-25	-		1,872.50	1,872.50		3,745.00
1-Dec-25	52,000.00	1.75%	1,872.50	53,872.50	55,745.00	
1-Jun-26	-		1,417.50	1,417.50		2,835.00
1-Dec-26	53,000.00	1.75%	1,417.50	54,417.50	55,835.00	
1-Jun-27	-		953.75	953.75		1,907.50
1-Dec-27	54,000.00	1.75%	953.75	54,953.75	55,907.50	
1-Jun-28	-		481.25	481.25		962.50
1-Dec-28	55,000.00	1.75%	481.25	55,481.25	55,962.50	
	265,000.00		14,087.50	279,087.50	279,087.50	

DELVAL, GENERAL OBLIGATION NOTE, SERIES OF 2020

FISCAL YEAR DATE	PRINCIPAL	RATE	INTEREST	DEBT SERVICE	DEBT SERVICE	INTEREST FOR YEAR
1-Mar-24	39,000.00	2.25%	3,228.75	42,228.75		6,018.75
1-Sep-24			2,790.00	2,790.00	45,018.75	
1-Mar-25	39,000.00	2.25%	2,790.00	41,790.00		5,141.25
1-Sep-25			2,351.25	2,351.25	44,141.25	
1-Mar-26	40,000.00	2.25%	2,351.25	42,351.25		4,252.50
1-Sep-26			1,901.25	1,901.25	44,252.50	
1-Mar-27	41,000.00	2.25%	1,901.25	42,901.25		3,341.25
1-Sep-27			1,440.00	1,440.00	44,341.25	
1-Mar-28	42,000.00	2.25%	1,440.00	43,440.00		2,407.50
1-Sep-28			967.5	967.5	44,407.50	
1-Mar-29	43,000.00	2.25%	967.5	43,967.50		1,451.25
1-Sep-29			483.75	483.75	44,451.25	
1-Mar-30	43,000.00	2.25%	483.75	43,483.75		483.75
					43,483.75	
	287,000.00		23,096.25	310,096.25	310,096.25	

2026 Proposed Budget

Capital Fund



CAPITAL FUND	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	APPROVED	PROJECTED	PROPOSED
INTEREST EARNINGS						
30 341 000 Interest	1,375	10,331	10,094	150,000	5,000	15,000
INTERFUND TRANSFERS						
30 351 500 State & Federal Grants	-	83,070	-	-	474,100	620,000
30 387 100 Contributions from other sources					176,150	-
30 390 010 Trans from Gen Fund	300,000	150,000	140,000	-	750,000	750,000
30 393 100 Proceeds of Bond Issue	-	-	-	5,000,000	-	3,030,000
TOTAL REVENUES	301,375	243,401	150,094	5,150,000	1,405,250	4,415,000
EXPENDITURES						
GENERAL GOV'T BLDGS. & PLANT						
30 400 470 General Expense	-	-	-	-	125	-
30 409 370 Building Maintenance	36,582	15,624	-	-	-	-
30 409 375 Accounting Software	-	-	-	75,000	60,000	-
30 409 376 Website Redesign					-	75,000
30 409 600 Bldg. Improvements - Municipal Complex	-	2,280	-	-	-	300,000
30 409 610 Ray Roche Park - Pavillion						75,000
30 409 710 Land Purchase & Improvements -PW Fac	-		285,345	1,000,000	25,000	1,600,000
30 409 711 Land Purchase - Park	-	-	242,882	1,400,000	-	-
30 409 712 Land Improvements - Ray Roche Park						289,409
30 409 730 Township Building Impr & Repairs						59,318
SUBTOTAL	36,582	17,904	528,227	2,475,000	433,852	2,050,000
PUBLIC WORKS - GENERAL SERVICES						
30 430 740 Major Equipment	-	149,165	-	-	3,000	-
30 430 741 Fire Co. - Fire Engine	-	-	-	166,672	-	166,672
30 430 743 Annual Road Paving Program	-	-	-	325,000	289,409	250,000
30 430 744 Rose Tree Elem Sidewalks	-	-	-	350,000	22,650	200,000
30 433 720 Rt. 1 & Rt. 252 Pedestrian Safety Improv.	-	-	-	-	60,000	700,000
30 436 110 Media Station Rd. Recon stormwater fac	-	-	-	275,000	255,000	-
30 436 120 Hunt Club Lane - New Inlets, Headwall	-	-	-	120,000	-	-
30 436 130 S Ridley Creek Rd. - Stabil Gabion Wall	-	-	-	320,000	30,000	270,000
30 436 140 S Ridley Creek Rd. - Swr inlet/pipe repl.	-	-	-	120,000	998	-
30 436 141 Hunt Club Ln - Repl Storm Drain Box	-	-	-	75,000	120,000	-
30 436 142 Indian Spring & Clearwater	-	-	-	-	-	250,000
30 436 143 Meetinghouse Lane	-	-	-	-	-	40,000
30 436 144 Roberts Rd.	-	-	-	-	-	100,000
30 454 712 Upper Providence Preserve	-	-	-	-	125,000	75,000
30 454 713 UP Preserve -Resource Mgmt Plan	-		-	-	-	30,000
30 454 720 Cherry St Master Plan/Improvements	-	-	-	-	75,000	250,000
30 454 721 Louis Scott Park - Shed Installation						30,000
SUBTOTAL	-	149,165	-	1,751,672	981,057	2,361,672
INTERFUND OPERATING TRANSFERS						
30 492 000 Trans. From Capital	-	-	226,701	-	-	-
30 492 010 Trans. To Gen. Fund	-	-	-	-	-	-
30 492 050 Trans. To Fire Fund	-	-	-	-	-	-
30 495 000 Unallocated Funds	264,793	76,332	-	-	-	-
SUBTOTAL	264,793	76,332	226,701	-	-	-
TOTAL EXPENDITURES	301,375	243,401	754,928	4,226,672	1,414,909	4,411,672
TOTAL REVENUES	301,375	243,401	150,094	5,150,000	1,405,250	4,415,000
TOTAL EXPENDITURES	301,375	243,401	754,928	4,226,672	1,414,909	4,411,672
SUPLUS OR (DEFICIT)	-	-	(604,834)	923,328	(9,659)	3,328
BEGINNING FUND BALANCE	-	-	704,520	554,426	704,520	694,861
ENDING FUND BALANCE	-	704,520	554,426	1,477,754	694,861	698,189

2026 – 2030 Capital Improvement Plan



Upper Providence Township
2026 - 2030 Capital Improvement Plan

Description	2025	2026	2027	2028	2029	2030	2026 Source of Funds 2026	
								2026
<i>Administrative/Facilities/Parks/Open Space</i>								
Land Acquisition and Construction - Highway Garage	Acquire land, Demolish house, design and construct new Highway Garage & Storage facility			1,600,000	1,200,000			Capital Fund
Municipal Complex Renovations/Expansion	Buildings and site work design - 2026 Construction 2027			300,000	4,500,000			Capital Fund
Upper Providence Preserve	2025 - Driveway, house demolition, parking, gate, storm drainage/2026- Patio, barn	100,000	75,000					Capital Fund
Upper Providence Preserve	Resource Management Plan		30,000					Capital Fund
Ray Roche Park	Construct Pavilion/Music Grove/Dish Swing		75,000					Capital Fund
Louis Scott Memorial Park	Shed Installation		30,000					Capital Fund
Land acquisition - lot at State and Summer Sts.	Acquire land to create public gathering park	1,400,000						
Cherry St. Park Improvements	Improvements identified in Master Plan		250,000	200,000				Capital Fund
Re-Design of Website	Design of new Township Website		75,000					Capital Fund
Accounting Software	Accounting Software		75,000					
<i>Total - Administrative/Facilities/Parks/Open Space</i>	<i>1,575,000</i>	<i>2,435,000</i>	<i>5,900,000</i>	<i>0</i>	<i>-</i>	<i>-</i>		
<i>Circulation</i>								
Annual Road Paving	Annual Road Paving	325,000	250,000	250,000	250,000	250,000	250,000	Capital Fund
Annual Road Paving	Annual Road Paving	225,000	200,000	200,000	200,000	200,000	200,000	Highway Aid
Rt. 252 & Rt. 1 Pedestrian Improvements	Install sidewalks, ADA Ramps, and Rapid Beacon Pedestrian Signal at School Lane			700,000				Capital Fund
Rose Tree Elementary sidewalks - First, Second, Maple, & School Lane	Engineering and installation of sidewalks	350,000	200,000	200,000				Capital Fund
<i>Total - Circulation</i>		<i>900,000</i>	<i>1,350,000</i>	<i>650,000</i>	<i>450,000</i>	<i>450,000</i>	<i>450,000</i>	

**Upper Providence Township
2026 - 2030 Capital Improvement Plan**

	Description	2026 Source of Funds				
		2025	2026	2027	2028	2029
Stormwater Management						
Media Station Rd	Reconstruction of existing stormwater facilities from S. Orange Street intersection to system at Media Station Apartments	255,000				
1235 Hunt Club Lane	Installation of new inlets, headwalls, roadway & driveway restoration, drainage swale and drainage pipe near 1235 Hunt Club Lane			140,000		
S. Ridley Creek Road (Vet Hosp)	Gabion wall or similar retaining wall required to stabilize embankment between road and creek	30,000	270,000			
Indian Spring & Clearwater	Repair/replace all damaged stormwater piping throughout both neighborhoods		250,000	250,000		
Bobbin Mill Road	Storm sewer pipe has collapsed and will require replacement. Unaware of any formal easement - pipe is located on private property				100,000	
Meetinghouse Lane	Headwall reconstruction. Rebuild embankment		40,000			
Roberts Road	Repair/replace storm sewer pipe		100,000			
Hunt Club Lane	Replace Storm Drain Box and possibly pipe	75,000				
Leedom Drive	Replace storm sewer pipe				100,000	
Total Stormwater Management		360,000	660,000	390,000	200,000	0
Public Safety						
Annual Fire Apparatus Set-aside	Fire Apparatus Set-aside	225,000	225,000	225,000	225,000	225,000
Contribution towards Fire Truck	Contribution towards Fire Truck	-	166,672			
Total - Public Safety		225,000	391,672	225,000	225,000	225,000
Total All Projects		\$ 3,060,000	\$ 4,836,672	\$ 7,165,000	\$ 875,000	\$ 675,000

2026 Proposed Budget

Highway Aid



HIGHWAY AID	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	APPROVED	PROJECTED	PROPOSED
REVENUES						
INTEREST EARNINGS						
35 341 000	Interest	2,532	5,399	7,604	10,500	6,000
6,500						
STATE SHARED REVENUE						
35 355 020	Motor vehicle tax	308,759	318,334	316,145	316,145	316,590
						304,927
TRANSFER TO HIGHWAY						
35 392 000	Transfer to Liquid Fuels	-	-	20,847	-	-
TOTAL REVENUES		<u>311,291</u>	<u>323,733</u>	<u>344,596</u>	<u>326,645</u>	<u>322,590</u>
						<u>311,427</u>
EXPENDITURES						
35 430 740	Major Equipment Purchases	50,568	-	-	90,000	-
35 432 000	Snow Removal	37,762	1,200	38,025	50,000	45,000
35 433 200	Supplies/Street Signs	2,816	5,112	847	5,000	1,000
35 434 000	Street Lighting	50,300	53,943	82,891	52,000	50,000
35 439 000	Highway Construction	219,918	479,004	479,791	225,000	225,000
		361,364	539,259	601,554	422,000	321,000
						311,000
INTERFUND OPERATING TRANSFERS						
35 495 000	Unallocated Funds	(50,073)	(215,526)	-	-	-
TOTAL EXPENDITURES		<u>311,291</u>	<u>323,733</u>	<u>601,554</u>	<u>422,000</u>	<u>321,000</u>
						<u>311,000</u>
TOTAL REVENUES		<u>311,291</u>	<u>323,733</u>	<u>344,596</u>	<u>326,645</u>	<u>322,590</u>
TOTAL EXPENDITURES		<u>311,291</u>	<u>323,733</u>	<u>601,554</u>	<u>422,000</u>	<u>311,000</u>
SUPPLS OR (DEFICIT)		-	-	(256,958)	(95,355)	1,590
						427
BEGINNING FUND BALANCE		-	(50,073)	(744,603)	201,547	201,547
ENDING FUND BALANCE		-	201,547	201,547	106,192	1,590
						2,017

2026 Proposed Budget

Sick Fund



SICK FUND	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	APPROVED	PROJECTED	PROPOSED

REVENUES

INTEREST EARNINGS

90.341.000 Interest	353	2,136	2,729	2,500	2,800	3,200
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INTERFUND TRANSFERS

90.390.010 Trans. From Gen. Fund	0	9,000	9,000	9,000	9,000	40,000
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TOTAL REVENUES

	353	11,136	11,729	11,500	11,800	43,200
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EXPENDITURES

INTERFUND OPERATING TRANSFERS

90.492.010 Trans. To Gen. Fund	9,000	0	0	0	0	0
90.495.000 Unallocated Funds	(8,647)	11,136	0	0	0	0

TOTAL EXPENDITURES

	353	11,136	0	0	0	0
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TOTAL REVENUES	353	11,136	11,729	11,500	11,800	43,200
TOTAL EXPENDITURES	353	11,136	0	0	0	0

SUPPLS OR (DEFICIT)

	0	0	0	11,500	11,800	43,200
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BEGINNING FUND BALANCE	0	0	0	102,164	104,000	115,800
ENDING FUND BALANCE	0	90,435	102,164	113,664	115,800	159,000

2026 Proposed Budget

District Court Fund



DISTRICT COURT

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 APPROVED	2025 PROJECTED	2026 PROPOSED
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INTEREST EARNINGS

18 341 000	Interest	361	2,286	2,817	2,500	3,800	3,900
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RENTS AND ROYALTIES

18 342 200	Rent of Building	76,570	78,885	88,315	82,260	82,260	86,370
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TOTAL REVENUES

76,931	81,171	91,132	84,760	86,060	90,270
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EXPENDITURES

GENERAL GOV'T - BLDGS & LABOR

18 409 110	Maint. Labor	0	0	0	1,000	0	0
18 409 200	General Supplies	475	0	-	3,000	1,000	1,000
18 409 360	Heating Fuel	2,258	1,771	1,746	5,600	3,000	3,500
18 409 361	Electricity	3,584	2,591	4,530	8,500	6,000	6,000
18 409 362	Sewer/Water	5,292	5,740	6,406	5,000	6,500	6,500
18 409 340	Property Maintenance	2,798	2,042	19,695	5,000	5,000	5,000
18 409 375	Cleaning Service	5,179	4,410	5,506	5,000	6,000	6,000
18 409 376	Trash Removal	0	0	0	0	0	0
<i>Subtotal</i>		19,586	16,554	37,883	33,100	27,500	28,000

DEBT SERVICE

18 471 000	Gen. Oblig Note 2001 -Princ	3,590	35,190	36,880	0	0	0
18 472 000	Gen. Oblig Note 2001- Int	2,689	2,287	1,882	0	0	0
<i>Subtotal</i>		6,279	37,477	38,762	0	0	0

INSURANCE

18 486 165	General Liability	0	0	0	2000	2,000	2,000
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INTERFUND OPERATING TRANSFERS

18 492 010	Trans. To Gen. Fund	0	0	0	0	20,000	5,000
18 492 021	Trans. To Debt Service					38,000	55,000

TOTAL EXPENDITURES

25,865	54,031	76,645	35,100	49,500	90,000
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TOTAL REVENUES

76,931	81,171	91,132	84,760	86,060	90,270
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TOTAL EXPENDITURES

25,865	54,031	76,645	35,100	49,500	90,000
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SURPLUS OR (DEFICIT)

0	27,140	0	49,660	36,560	270
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BEGINNING FUND BALANCE

0	0	145,001	159,488	159,488	196,048
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ENDING FUND BALANCE

0	145,001	159,488	209,148	196,048	196,318
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2026 Proposed Budget
Supplemental Information

SUPPLEMENTAL
INFORMATION

Glossary

Actual Gap

Annual expenditures exceed the annual revenue of a fund; this is also referred to as a deficit.

Assessed Valuation

The valuation set upon real estate by the county tax assessor as the basis for levying real estate taxes.

Assets

Property owned by the Township that has a monetary value.

Basis Of Accounting

A term used to refer to when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements. The township's Governmental Fund Types utilize the cash basis of accounting.

Bond

A written promise to pay a specified sum of money at a specified future date, along with periodic interest paid at a specified rate. Bonds are typically sold to finance long-term debt.

Budget

The plan of financial operation for each calendar year estimates proposed expenditures and the proposed means of financing them. Upon approval by the Supervisors, the budget appropriation ordinance is the legal basis for expenditures during the budget year.

Budget Document

The official written statement that presents the proposed budget to the Township Council

Budget Gap

The amount that budgeted expenditures exceed budgeted revenue indicates a drawdown of fund balance, also referred to as a budget deficit.

Budget Message

A general discussion of the proposed budget is included in the budget document. The budget message explains major budget issues, describes the financial experience during the past period and presents recommendations regarding the financial policy during the coming period.

Cash Basis Accounting

Cash basis refers to a major accounting method that recognizes revenues and expenses at the time cash is received or paid out.

Capital Projects

Projects to which we purchase, construct, or reconstruct capital assets.

Debt Service

Scheduled payments of principal and interest on long- and short-term debt.

Delinquent Real Estate Taxes

Real estate taxes that remain unpaid after the last day of the year.

Department

A major administrative segment responsible for the provision of services within a functional area.

Depreciation

Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. That portion of the cost of a capital asset which is charged as an expense during a particular period.

Expenditures

Where accounts are kept on the modified accrual basis of accounting, the cost of goods received, or services rendered, whether cash payments have been made or not.

Fiscal Year

The 12-month period that begins with the first day of any month and ends on the last day of the 12th month to which the annual operating budget applies, and at the end of which a government determines its financial position and the results of its operations. The township's fiscal year begins January 1st.

Fixed Assets

Long-lived tangible assets obtained or controlled because of past transactions, events, or circumstances. Fixed assets include buildings, building improvements, machinery and equipment, infrastructure, land, and land improvements. In the private sector, these assets are most often referred to as property, plant, and equipment.

Fringe Benefits

Expenditures for benefits made on behalf of employees. These benefits include health and dental insurance, life insurance, disability insurance, retirement benefits, FICA and Medicare, prescriptions, vision care, unemployment compensation, and workers' compensation.

Full-Time Position

Employee who receives full fringe benefits and whose salary is calculated either based on 7 hours per day, 35 hours per week, or 1,820 hours annually, or for employees working based on 80 hours per day, 40 hours per week, or 2,080 hours annually.

Fund

A fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.

Fund Balance

The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit. A positive fund balance is sometimes called a surplus. A portion of the Township's General Fund

estimated actual ending fund balance may be re-appropriated as a source of funds to balance the following year's budget.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of an entity's financial statements. The primary authoritative body on the application of GAAP to governments is the Government Accounting Standards Board.

Government Accounting Standards Board (GASB)

This board is the authoritative body for accounting and financial reporting standards for state and local governments.

GASB 34

The Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis – for State and Local Governments, which is the governmental financial reporting model that incorporates business accounting methods into municipal statements.

General Fund

A governmental fund used to account for all financial resources not required to be accounted for elsewhere by legal, contractual, or administrative requirement. The General Fund is the township's main operating fund.

General Obligation Bonds

Bonds where repayment is backed by the full faith and credit of the government issuing them.

Government Finance Officers Association (GFOA)

The association identifies principles of economy and efficiency in state, provincial, and local government, and develops and encourages the use of standards and procedures for governmental financial management.

Goal

A clearly described target or accomplishment that can be achieved within a given time frame.

Grant

A contribution of assets (usually cash) by one governmental unit or other organization to another. The State and Federal governments make these contributions to local governments. Grants are typically made for specified purposes.

Interim Tax Bill

An interim tax bill is generated by increasing the improvement assessment due to new construction. The bill covers the period from completion of construction through the end of the tax year.

Local Services Tax (LST)

A tax on individuals for the privilege of engaging in an occupation in Upper Providence Township. The LST is \$52 per year and applies to anyone who earns \$12,000 or more. The Township collects the full

tax due and remits a pro-rated share (\$5) of the collected tax, less collection expenses, to the Rose Tree Media School District.

Mill

One one-thousandth of a dollar of assessed value.

Millage

The rate used to calculate taxes is based on the value of property, expressed as mills per dollar of property value.

Mission Statement

Provides a clear presentation of a department's function or mandate. A good Mission Statement answers who the stakeholders are, why the program is needed, and what services are provided.

Organizational Chart

A graphic presentation, by function, of programs and services provided to clients or other township departments.

PENNDOT

Pennsylvania Department of Transportation.

Pension Contribution

The amount paid into a pension plan by an employer pursuant to actuarial calculations of the required amount to fund future benefits.

Rating

The Township's creditworthiness, as evaluated by independent agencies, regarding the repayment of debt.

Revenue

Funds received by the Township as income, including tax payments, licenses and permits, fees for specific services, departmental earnings, receipts from other municipalities, fines, forfeitures, grants, contributions, reimbursed expenses and investment income.

Revenue Estimate

A formal estimate of how much revenue will be earned from a specific revenue source for some future time period.

Services

Professional or technical expertise purchased from external sources or Output provided to taxpayers by township departments.

Surplus

Annual revenue exceeds annual expenditures, increasing the fund balance.

Tax Levy

The total amount to be raised by the Township's real estate taxes.

Tax Rate

The amount of tax stated in terms of a unit of the tax base. For example, one mill represents \$1 of tax per \$1,000 of assessed value.

Taxes

Compulsory charges levied by the Township for financing services performed for the common benefit of citizens.

Undesignated Fund Balance

Undesignated General Fund balance is defined as those financial resources available for spending and therefore not reserved for specific purposes such as encumbrances.